

OHIO AUDITOR OF STATE
KEITH FABER

UAN Budget Module
Presented by: Trina Martin & John Morgan
Uniform Accounting Network

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Which Budget?

- Not the current year operating budget!
- New year Budget filed with the County Auditor.
- Budget Module in UAN.
- Nothing transfers to Accounting!

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Agenda



- Budget Training Resources
- Budgeting Process
- Preview UAN Budget Module
- Q & A

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Budget Training Resources

uanlink.ohioauditor.gov

- Click Training
- Click Budget
- Watch recorded Budget webinar

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The screenshot shows the UAN (Uniform Accounting Network) website interface. At the top, it says 'OHIO AUDITOR OF STATE KEITH FABER' and 'UAN ASSIST'. The main navigation bar includes 'SOFTWARE', 'HARDWARE', 'TRAINING', 'RESOURCES', and 'SUPPORT'. The 'TRAINING' menu is highlighted with a red box, and its dropdown list is visible, containing items like Accounting, Payroll, Budget, Inventory, Cemetery, Year End, Training Centers, Transition, and Hardware. The 'Budget' item in the dropdown is also highlighted with a red box. Below the navigation bar, there is a 'Budget' section with a brief description and a link to 'Review of UAN Budget Module'.

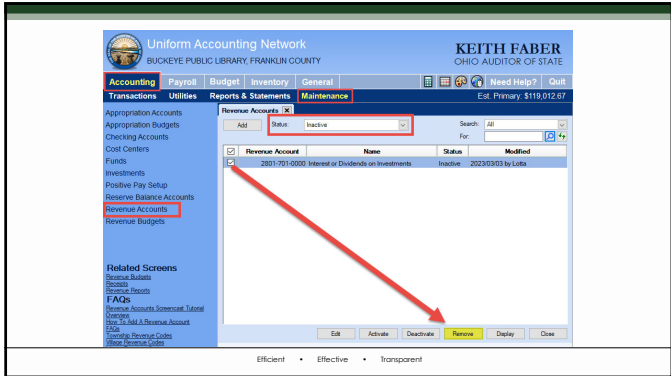
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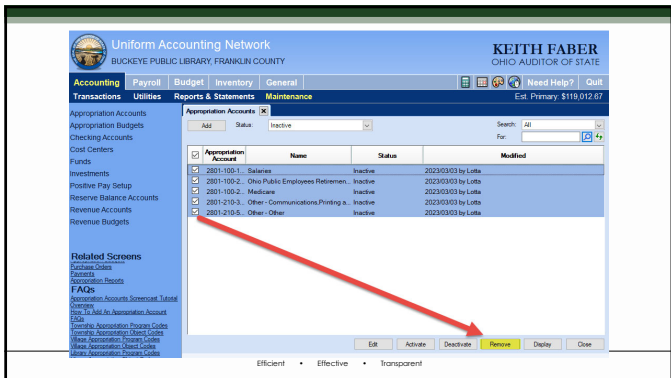
Clean Up First

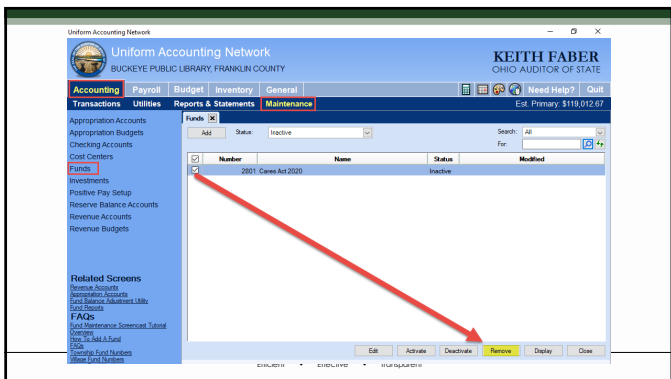
- **BEFORE** adding Budget Financial Worksheets.
- Remove old items you will never use again.
- Must **start** by removing old Revenue & Appropriation Accounts.
- Once all accounts are removed, remove old funds.
- **BE CAREFUL!**
- **Example: Library Cares Act Fund.**

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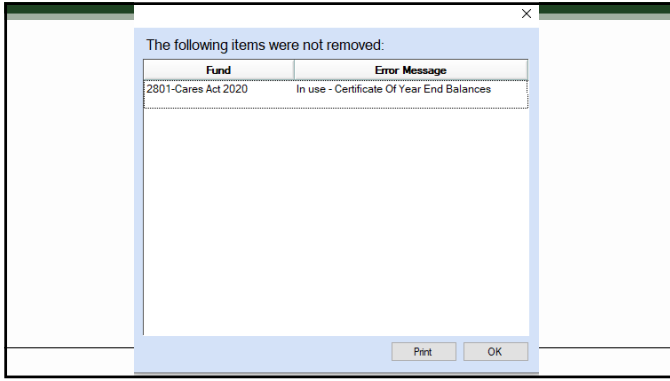
2023 Local Government Officials Conference

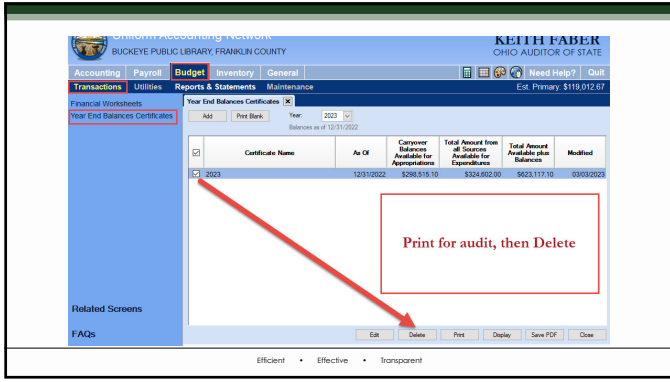


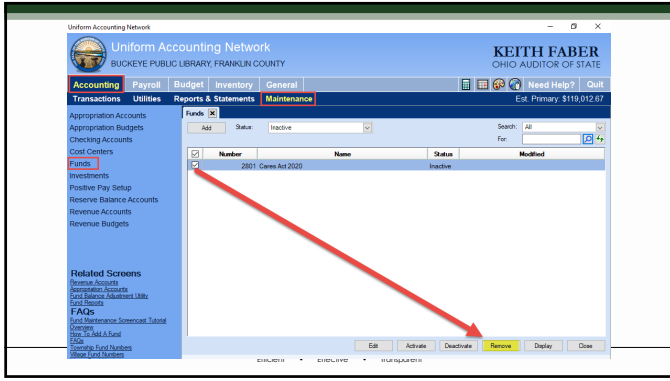




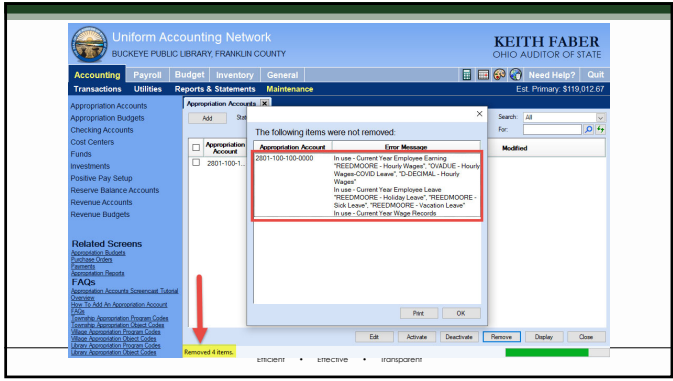
2023 Local Government Officials Conference

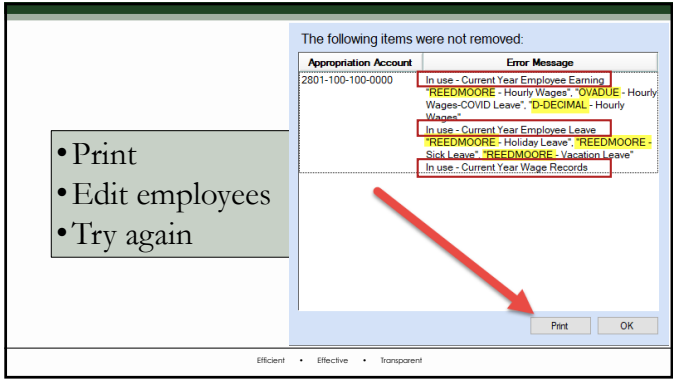


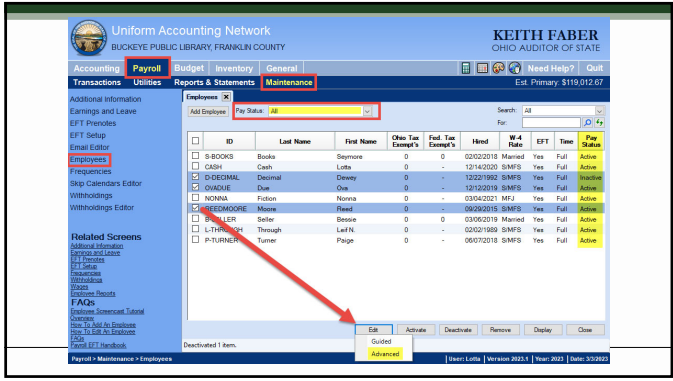




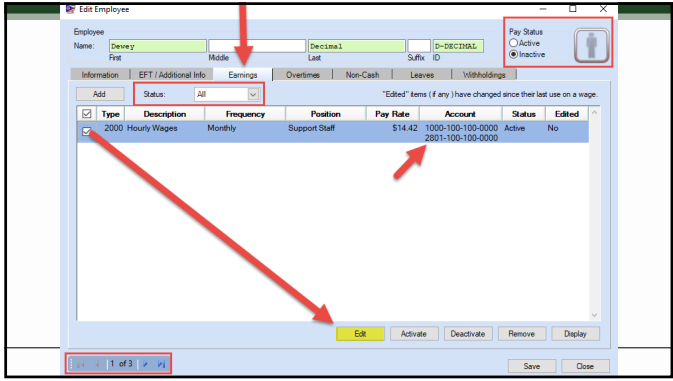
2023 Local Government Officials Conference

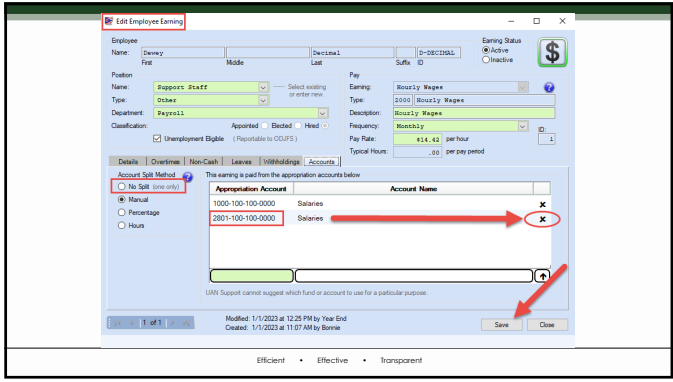


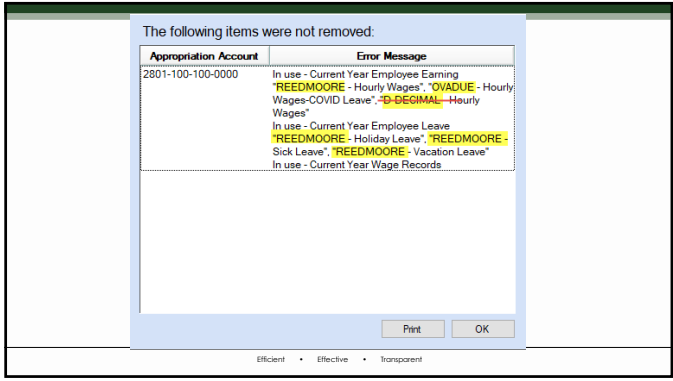




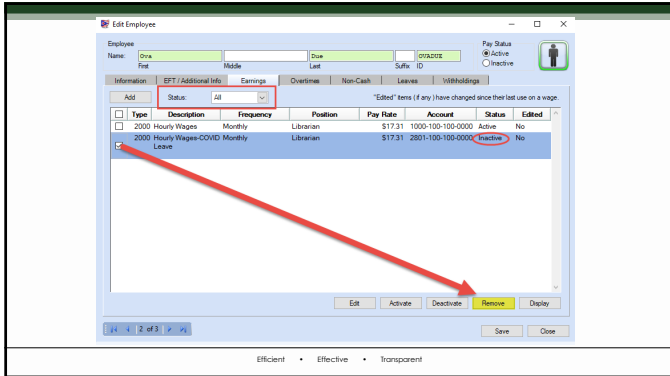
2023 Local Government Officials Conference

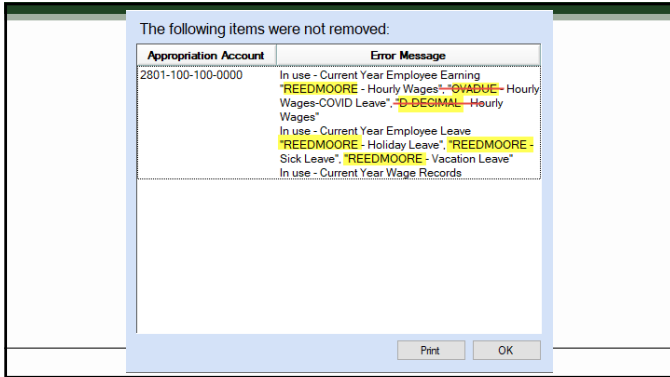


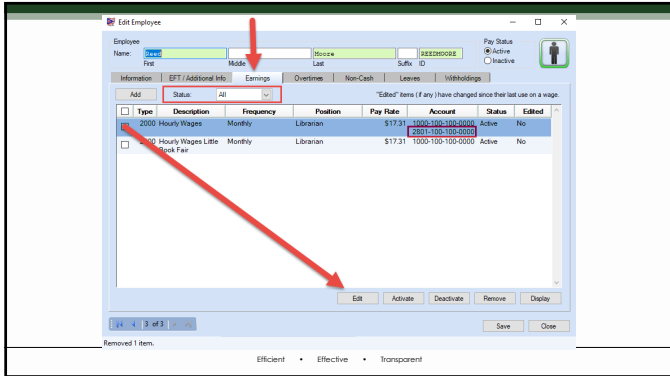




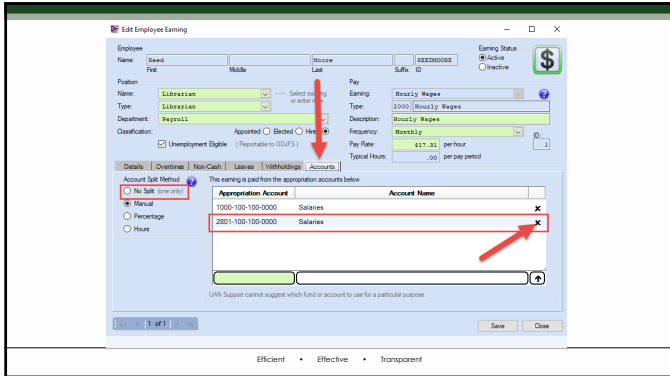
2023 Local Government Officials Conference

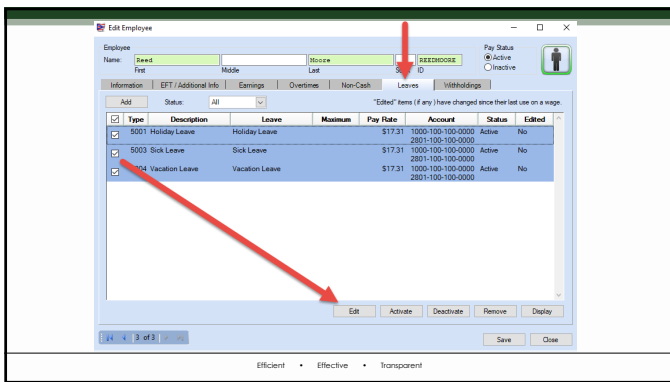


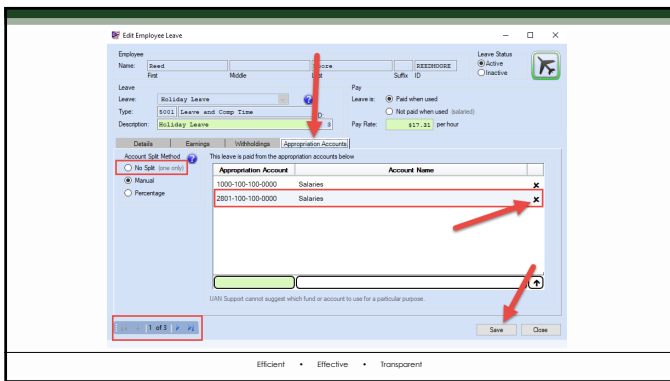




2023 Local Government Officials Conference







The following items were not removed:

Appropriation Account	Error Message
2801-100-100-0000	In use - Current Year Employee Earning REEDMOORE - Hourly Wages*, OVADUE - Hourly Wages-COVID Leave*, D DECIMAL - Hourly Wages* In use - Current Year Employee Leave REEDMOORE - Holiday Leave*, REEDMOORE - Sick Leave*, REEDMOORE - Vacation Leave* In use - Current Year Wage Records

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Removable?



- NO!!
- Account codes and their associated funds are not removable in a year **they are used.**
- Remove payroll connections now.

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Removable?




- Once current year is closed, next year the appropriation account and fund can be removed.

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Think Before You Begin


- The budget module will not think for you!
- Understand your county's requirements
- Review current and prior year accounting and payroll reports.
- Understand any changes in posting structure from year to year.
- Budget financial worksheet will show 2 prior years actual postings, the current year revenue and appropriation budgets, and next year all zeros.
- If you are NEW (less than 1 year) and this is your first budget you need more time to understand the difference between this year and next year.
- **Start early so you have TIME to think!**



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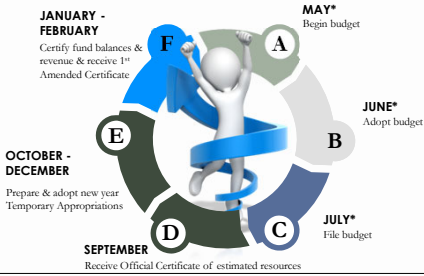
Budget Deadlines

- **Work backward from Deadline**
- File with the County Auditor
- Meeting dates to review/work on budget
- Date of budget hearing
- Publication of the notice of budget hearing must be 10 days prior to the budget hearing



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Cycle of Certificate of Resources Available



- JANUARY - FEBRUARY (F)**
Certify fund balances & revenue & receive 1st Amended Certificate
- MAY* (A)**
Begin budget
- JUNE* (B)**
Adopt budget
- JULY* (C)**
File budget
- SEPTEMBER (D)**
Receive Official Certificate of estimated resources
- OCTOBER - DECEMBER (E)**
Prepares & adopt new year Temporary Appropriations

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What Funds Should be included?



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New Year Budget Begins With Estimated Current Year End Balance

Current Year Unencumbered Fund balance plus

Current Year Revenue Budgets = Amended Certificate

- Appropriations

= Estimated Year End fund Balance

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We Appropriate All Resources Available


- Estimated current year end balance will be ZERO!



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Know Your County Requirements

- Contact County Auditor
- Do you require us to show the current year appropriations as adopted in the current year column of expenditures?
- Yes = you cannot edit the current year expenditure column in the budget. You have to budget the new year with the estimated year end balance as calculated.
- No = we allow you to change the current year expenditure column to what you THINK you will spend by year end. You can edit the current year expenditure column which will increase the estimated year end balance!



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New Year Estimated Revenue

Build your budget on the **SOLID FOUNDATION** of accurate revenue estimates



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Print Accounting Reports

- Estimating new year revenue starts with evaluating current year and prior year reports.
- Accounting – Reports & Statements – Revenue Reports
 - Revenue Status: Snapshot of amount budgeted compared to total received.
 - Revenue Ledger: Shows beginning of year estimated revenue, all receipts posted to the account, and all change to the revenue budget before end of year.
 - Revenue Receipt Register: Quick snapshot of all receipts posted to the account code – helps identify receipts posted to the wrong account.

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Planning New Year Expenditures

- Work out Fixed Costs by Fund / Program / Object Group
- Meet with Department heads to review needs & wants
- Provide for unforeseen expenses
- Governing board input



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Print Accounting Reports

- Estimating new year expenditures starts with evaluating current year and prior year reports.
- Accounting – Reports & Statements – Appropriation Reports
 - Appropriation Status: Snapshot of amount budgeted compared to total spent.
 - Appropriation Ledger: Shows beginning of year temporary then permanent appropriations, all POs and payments posted to the account, and all change to the appropriation budget before end of year.
 - Appropriation Payment Register: Shows all payments posted to an individual account code – helps identify payments posted to the wrong account.
 - Appropriation Export – all appropriation accounts on a spreadsheet that can be used to note amounts for next year

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Print Accounting Reports

- Accounting – Reports & Statements – Fund Reports, Cash Flow Detail by Fund.
- Useful for working with Department heads
- Highlight the fixed costs (electricity, wages, Medicare, retirement) that must be paid every month, compared to the revenue coming into the fund.
- Helps Department heads understand how money flows in and out of funds associated with their expenses.

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Print Vendor/Payee Payment Register

- General – Reports & Statements – Vendor/Payee Reports, Vendor/Payee Payment Register.
- Report can be sorted by vendor/payment number or by vendor/account code.
- VERY useful for evaluating what to budget next year.

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Budgeting Fixed Costs


- Salaries, Medicare, retirement (OPERS, OP&FPF, Social Security). Based on actual pay schedules or anticipated pay rates to be determined in the new year.
- Training requirements for Police and Fire/EMT.
- Once you have filled in the fixed costs; work with the governing board or department heads to add the wishes/wants.

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Add Cushion to Accounts

- Fuel Prices Increase
- Older vehicle / repairs
- Storm damage
- Heavy snow plow season
- Excessive heat / cold - utilities
- Employee Overtime

Fluctuating Expenses



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Other – Other Expenses

- VERY bad habit.
- Don't budget real appropriation accounts so tight it guarantees appropriations will run out before year end requiring major reallocations toward year end.
- Don't dump a large amount of appropriations on an other – other expenses account.
- Budget the real appropriation accounts with a cushion and you don't need the other – other slush account.

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43

Capital Outlay

Vehicles

Real Estate

Roads

Equipment

Grants

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Not Enough Estimated Resources

I want!

Not Enough Money!

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Know Your County's Procedures

- **USUALLY**, if your county requires you to keep your current year appropriations as adopted (ending with a zero or very low balance), they may allow you to budget the new year below zero.
 - Meaning the estimated new year ending balance is a negative.
- **USUALLY**, if your county allows you to reduce the current year expenditures in the budget to what you **THINK** you will spend, they do **not** allow you to budget the new year below zero.
 - Meaning you have to reduce new year planned expenditures so the estimated year end balance is at least zero.
 - If so, use Footnotes to keep track of how much more you want to budget to each account IF you roll over with more fund balance than estimated.
- **Ask your County Auditor what they allow!**

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46

Do NOT Inflate Revenue!



A 3D white character stands on the left, looking thoughtful with one hand on its head. To the right is a green coin mill machine with a large pile of green coins falling out of its chute.

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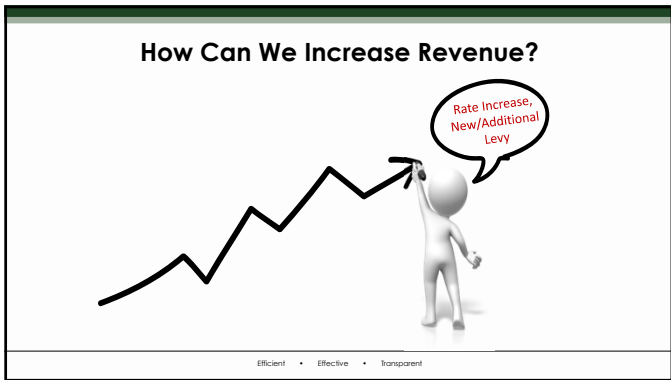
Really Not Enough Money

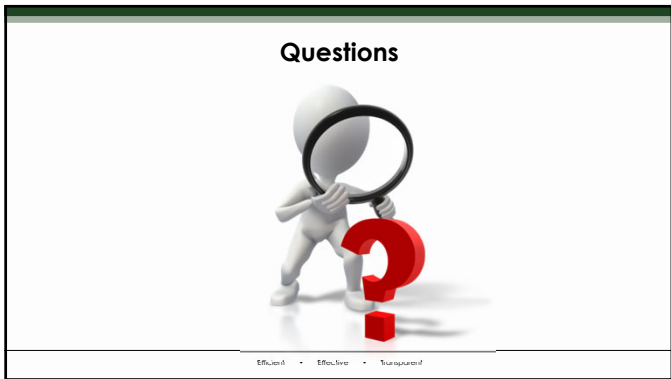


A 3D white character stands on the left, gesturing towards a large red button with the word 'HELP' in white capital letters. The button is mounted on a silver metal base with four screws.

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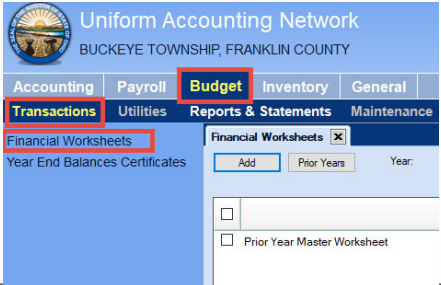




Session Break

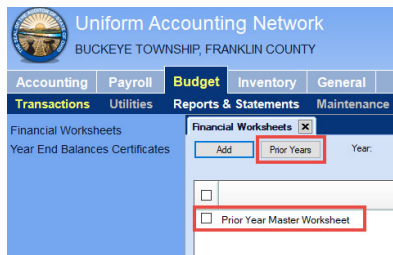
- 15 Minute break
- 2nd half covers use of UAN Budget Software

Budget Module



Prior Year Master Worksheet

- ONLY edited by new UAN clients that do not have two prior years closed in UAN.
- ONLY 25-30 ENTITIES IN THE STATE OF OHIO



2023 Local Government Officials Conference

STOP!
This entity has 2 years of prior history!!!!
They do NOT need to edit the Prior Year Master Worksheet

Name	2021	2022	2023	2024	2025	2026	2027	2028
Property and Other Local Taxes								
Real Estate Tax	\$139,757.30	\$139,757.30	\$142,230.16	\$142,230.11	\$138,306.64	\$138,306.64	\$141,982.48	\$141,982.48
1000-01-0000 - General Property Tax - Real Estate	\$139,757.30	\$139,757.30	\$142,230.16	\$142,230.11	\$138,306.64	\$138,306.64	\$141,982.48	\$141,982.48
Charities for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Charities for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
License, Permits and Fees	\$51,135.16	\$51,135.16	\$49,818.71	\$49,818.71	\$46,475.50	\$46,475.50	\$50,008.83	\$50,008.83
1000-01-0000 - License and Permits	\$51,135.16	\$51,135.16	\$49,818.71	\$49,818.71	\$46,475.50	\$46,475.50	\$50,008.83	\$50,008.83
1000-02-0000 - Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-03-0000 - Cable Franchise Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Distribution	\$43,543.80	\$43,543.80	\$46,262.74	\$46,262.74	\$37,546.77	\$37,546.77	\$40,841.48	\$40,841.48
1000-02-0000 - Local Government Distribution	\$43,543.80	\$43,543.80	\$46,262.74	\$46,262.74	\$37,546.77	\$37,546.77	\$40,841.48	\$40,841.48
Priority Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Priority Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
1000-01-0000 - Other	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
1000-03-0000 - Capital Lease Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Franchise on Investments	\$4,867.44	\$4,867.44	\$4,176.40	\$4,176.40	\$21,768.84	\$21,768.84	\$23,206.11	\$23,206.11
1000-01-0000 - Franchise on Investments	\$4,867.44	\$4,867.44	\$4,176.40	\$4,176.40	\$21,768.84	\$21,768.84	\$23,206.11	\$23,206.11
Manufacturing	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
1000-01-0000 - Manufacturing	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
1000-01-0000 - Permits and Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Other (Miscellaneous Operating)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Undergraduate 1201	\$101,000.00	\$791,288.41	\$279,730.27	\$300,847.52	\$415,827.48	\$1,873,742.72	\$442,289.23	\$1,120,284.12
1000-01-0000 - Unemployment Undergraduate 1201	\$101,000.00	\$791,288.41	\$279,730.27	\$300,847.52	\$415,827.48	\$1,873,742.72	\$442,289.23	\$1,120,284.12

This entity has NO prior year history!!!!
They ONLY need to edit the Prior Year Master Worksheet if the County requires.

Name	2021	2022	2023	2024	2025	2026	2027	2028
Property and Other Local Taxes								
Real Estate Tax	\$139,757.30	\$139,757.30	\$142,230.16	\$142,230.11	\$138,306.64	\$138,306.64	\$141,982.48	\$141,982.48
1000-01-0000 - General Property Tax - Real Estate	\$139,757.30	\$139,757.30	\$142,230.16	\$142,230.11	\$138,306.64	\$138,306.64	\$141,982.48	\$141,982.48
Charities for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Charities for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
License, Permits and Fees	\$51,135.16	\$51,135.16	\$49,818.71	\$49,818.71	\$46,475.50	\$46,475.50	\$50,008.83	\$50,008.83
1000-01-0000 - License and Permits	\$51,135.16	\$51,135.16	\$49,818.71	\$49,818.71	\$46,475.50	\$46,475.50	\$50,008.83	\$50,008.83
1000-02-0000 - Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-03-0000 - Cable Franchise Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Distribution	\$43,543.80	\$43,543.80	\$46,262.74	\$46,262.74	\$37,546.77	\$37,546.77	\$40,841.48	\$40,841.48
1000-02-0000 - Local Government Distribution	\$43,543.80	\$43,543.80	\$46,262.74	\$46,262.74	\$37,546.77	\$37,546.77	\$40,841.48	\$40,841.48
Priority Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Priority Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
1000-01-0000 - Other	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
1000-03-0000 - Capital Lease Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Franchise on Investments	\$4,867.44	\$4,867.44	\$4,176.40	\$4,176.40	\$21,768.84	\$21,768.84	\$23,206.11	\$23,206.11
1000-01-0000 - Franchise on Investments	\$4,867.44	\$4,867.44	\$4,176.40	\$4,176.40	\$21,768.84	\$21,768.84	\$23,206.11	\$23,206.11
Manufacturing	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
1000-01-0000 - Manufacturing	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
1000-01-0000 - Permits and Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-01-0000 - Other (Miscellaneous Operating)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Undergraduate 1201	\$101,000.00	\$791,288.41	\$279,730.27	\$300,847.52	\$415,827.48	\$1,873,742.72	\$442,289.23	\$1,120,284.12
1000-01-0000 - Unemployment Undergraduate 1201	\$101,000.00	\$791,288.41	\$279,730.27	\$300,847.52	\$415,827.48	\$1,873,742.72	\$442,289.23	\$1,120,284.12

Separate Funds & Tabs

- Three tabs to complete for each fund

Edit Prior Years

Worksheet Name: Prior Year Master Worksheet Fund: 1000

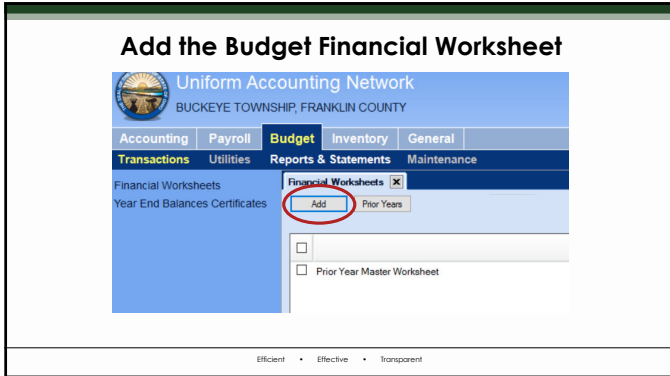
Number: 1 | Name: Revenues

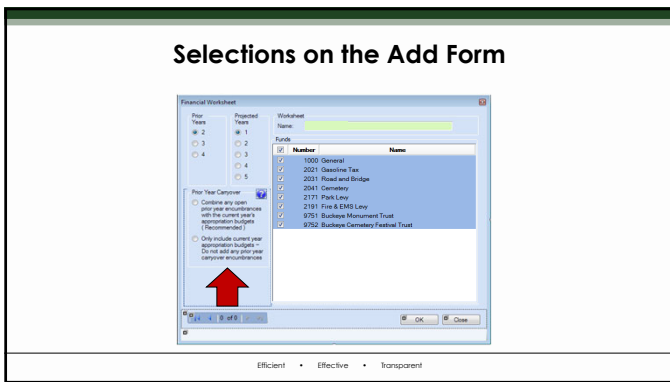
Number: 2 | Name: Expenditures

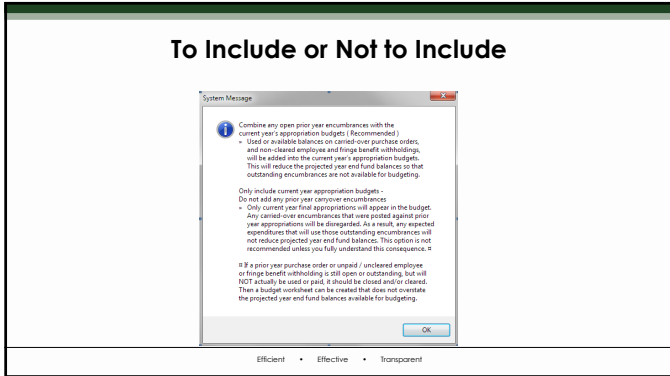
Number: 3 | Name: Other

• Be CAREFUL!

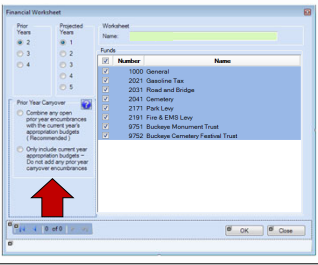
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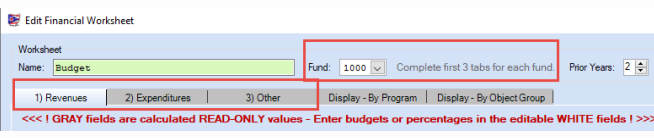




Selections on the Add Form



Financial Worksheet Layout



Financial Worksheet Layout

1) Revenues 2) Expenditures 3) Other Display - By Program Display - By Object Group

<<< ! GRAY fields are calculated READ-ONLY values - Enter budgets or percentages in the editable WHITE fields ! >>>

Name	Fund	%	%	Current Year	%			
Property and Other Local Taxes		\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-100.000	\$0.00
Real Estate Tax		\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-100.000	\$0.00
1000-101-0000 - General Property Tax - Res...		\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-100.000	\$0.00
Charges for Services		\$0.00		\$0.00		\$0.00		\$0.00
Licenses, Permits and Fees		\$53,059.83	-5.336	\$50,228.48	-15.785	\$42,300.00	-100.000	\$0.00
Licenses, Permits and Fees		\$53,059.83	-5.336	\$50,228.48	-15.785	\$42,300.00	-100.000	\$0.00
1000-301-0000 - Licenses and Permits		\$14,000.00	-31.071	\$8,600.00	-48.187	\$5,000.00	-100.000	\$0.00
1000-302-0000 - Fees		\$4,079.00	-19.058	\$3,800.00	-91.667	\$300.00	-100.000	\$0.00
1000-303-0000 - Cable Franchise Fees		\$34,980.83	5.999	\$36,978.48	5.098	\$37,000.00	-100.000	\$0.00
Fines and Forfeitures		\$0.00		\$0.00		\$0.00		\$0.00
Intergovernmental		\$84,497.95	-4.668	\$80,553.70	6.829	\$86,955.00	-100.000	\$0.00
Local Government Distribution		\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	-100.000	\$0.00
1000-932-0000 - Local Government Distrib...		\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	-100.000	\$0.00
Property Tax Allocation		\$301.47	12.428	\$338.94	-11.488	\$500.00	-100.000	\$0.00
1000-530-0000 - Property Tax Allocation		\$301.47	12.428	\$338.94	-11.488	\$500.00	-100.000	\$0.00
Other		\$1,255.00	0.000	\$1,255.00	0.000	\$1,255.00	-100.000	\$0.00
Unencumbered Undesignated 12/31		\$1,120,204.47	-20.054	\$888,835.89	-47.099	\$470,203.89	0.000	\$470,203.89
Fund Balance 12/31		\$1,121,048.68	-20.181	\$894,810.83	-47.452	\$470,203.89	0.000	\$470,203.89

Start With Tab 1 Revenue

- Complete tab 1, entering estimated new year revenue, for all funds
- Remember to SAVE before selecting another fund.
- Each time you save, worksheet goes back to General fund.

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Use % or Enter Figure

1 Revenues 2 Expenditures 3 Other | Display: By Program | Display: By Object Group

<<< GRAY fields are calculated READ-ONLY values - Enter budgets or percentages in the editable WHITE fields >>>

Name	FY2022	%	FY2023	%	Current Year	%
Property and Other Local Taxes	\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-10.000
Real Estate Tax	\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-10.000
1000-101-0000 - General Property Tax - Res.	\$141,992.46	8.742	\$154,405.40	-9.330	\$140,000.00	-100.000
Charges for Services	\$0.00		\$0.00		\$0.00	
Licenses, Permits and Fees	\$53,099.83	-5.336	\$50,228.48	-15.785	\$42,300.00	-100.000
Licenses, Permits and Fees	\$53,099.83	-5.336	\$50,228.48	-15.785	\$42,300.00	-100.000
1000-301-0000 - Licenses and Permits	\$14,000.00	-31.071	\$9,650.00	-48.187	\$5,000.00	-100.000
1000-302-0000 - Fees	\$4,075.00	-11.656	\$3,600.00	-41.687	\$300.00	-100.000
1000-303-0000 - Cable Franchise Fees	\$34,924.83	6.669	\$36,978.48	0.058	\$37,000.00	-100.000
Fees and Collections	\$0.00		\$0.00		\$0.00	
Intergovernmental	\$84,497.95	-4.668	\$80,553.70	6.829	\$86,000.00	-100.000
Local Government Distribution	\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	-100.000
1000-532-0000 - Local Government Distrib.	\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	-100.000
Property Tax Allocation	\$301.47	12.429	\$338.94	-11.489	\$300.00	-100.000
1000-535-0000 - Property Tax Allocation	\$301.47	12.429	\$338.94	-11.489	\$300.00	-100.000
Other	\$1,250.00	0.000	\$1,250.00	0.000	\$1,250.00	-100.000
Uncumbered Undesignated 1251	\$1,120,204.47	-20.854	\$888,835.89	-47.099	\$470,203.89	0.000
Fund Balance 1251	\$1,121,048.88	-20.181	\$894,810.83	-47.452	\$470,203.89	0.000

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Save Before Changing Funds

Worksheet: Budget

Name: Budget | Field: 1000 | Complete first 3 tabs for each fund | Row: 1 of 24 | Paged: Year: 1 of 1

1 Revenues 2 Expenditures 3 Other | Display: By Program | Display: By Object Group

<<< GRAY fields are calculated READ-ONLY values - Enter budgets or percentages in the editable WHITE fields >>>

Name	FY2022	%	FY2023	%	Current Year	%
Intergovernmental	\$84,497.95	-4.668	\$80,553.70	6.829	\$86,000.00	0.000
Local Government Distribution	\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	0.000
1000-532-0000 - Local Government Distrib.	\$82,941.48	-4.801	\$78,959.76	7.017	\$84,500.00	0.000
Property Tax Allocation	\$301.47	12.429	\$338.94	-11.489	\$300.00	0.000
1000-535-0000 - Property Tax Allocation	\$301.47	12.429	\$338.94	-11.489	\$300.00	0.000
Other	\$1,250.00	0.000	\$1,250.00	0.000	\$1,250.00	0.000
1000-533-0000 - Linear Permit Fees	\$1,250.00	0.000	\$1,250.00	0.000	\$1,250.00	0.000
1000-534-0000 - Corporate License Fees	\$0.00	0.000	\$0.00	0.000	\$0.00	0.000
Special Assessments	\$0.00		\$0.00		\$0.00	
Earnings on Investments	\$23,205.11	-2.614	\$22,988.58	-69.025	\$7,000.00	0.000
Earnings on Investments	\$23,205.11	-2.614	\$22,988.58	-69.025	\$7,000.00	0.000
1000-701-0000 - Interest	\$23,205.11	-2.614	\$22,988.58	-69.025	\$7,000.00	0.000
Miscellaneous	\$1,850.00	-59.459	\$750.00	-33.333	\$650.00	130.769
Miscellaneous	\$1,850.00	-59.459	\$750.00	-33.333	\$650.00	130.769
1000-801-0000 - Rentals and Leases	\$1,850.00	-59.459	\$750.00	-33.333	\$650.00	130.769
1000-801-0000 - Other: Miscellaneous Oper.	\$0.00		\$0.00		\$0.00	
Uncumbered Undesignated 1251	\$1,120,204.47	-20.854	\$888,835.89	-47.099	\$470,203.89	58.880
Fund Balance 1251	\$1,121,048.88	-20.181	\$894,810.83	-47.452	\$470,203.89	58.880

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Tab 2 Expenditures

- **BEFORE** beginning the new year expenditure figures, address the current year column.
- If your county allows you to change the current year expenditure column **in the budget** to what you **THINK** you will spend, make those edits next.
- Changing this column in the budget financial worksheet will **NOT** change your accounting appropriations!
- If you spend more than you have entered in the budget financial worksheet, it is not a compliance violation. Your fund will carry over with less money than you anticipated in the budget. You will have to reduce your planned appropriations accordingly
- Don't make these current year column edits without checking requirements **FIRST!**
- If your county requires you to consider adopted appropriations in the current year as if they will be spent, **do not edit expenditures in the current year column!**

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70

Tab 2 CURRENT YEAR Expenditures Edits

- Use the notes and backup documents you gathered to enter the figure that represents what you think you will spend on each appropriation account in each fund.
- Watch the estimated year end fund balance begin increasing with your entries.
- **CAREFULLY CONSIDER REALISTIC FIGURES!**

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71

Edit Current Year Expenditures in Worksheet

Name	Fund	Footnote	%	%	Current Year	%	
Administrative		\$113,613.00	-7.90%	\$104,639.31	100.34%	\$209,627.72	-100.00%
Salaries		\$36,023.61	1.16%	\$36,444.67	125.12%	\$41,317.72	-100.00%
1000-110-111-0000 - Salaries - Trustees		\$15,385.53	1.71%	\$15,645.67	161.19%	\$40,874.22	-100.00%
1000-110-121-0000 - Salaries - Tenure		\$20,638.28	0.76%	\$20,799.00	48.39%	\$30,443.50	-100.00%
1000-110-122-0000 - Salaries - Townsh.		\$0.00		\$0.00		\$10,000.00	-100.00%
Employee Fringe Benefits		\$47,779.71	-6.62%	\$44,614.64	34.03%	\$99,890.00	-100.00%
1000-110-311-0000 - Other Public Empl		\$4,020.61	-0.03%	\$4,020.50	180.54%	\$11,580.00	-100.00%
1000-110-312-0000 - Social Security		\$475.92	0.00%	\$475.92	463.76%	\$2,700.00	-100.00%
1000-110-313-0000 - Medicare		\$528.48	0.00%	\$528.48	221.67%	\$1,700.00	-100.00%
1000-110-321-0000 - Medical/Health		\$32,106.61	-1.38%	\$31,696.67	4.13%	\$33,000.00	-100.00%
1000-110-323-0000 - Dental Insurance		\$399.64	-2.33%	\$675.49	2.49%	\$600.00	-100.00%
1000-110-330-0000 - Workers' Compens.		\$9,725.25	-27.90%	\$7,611.67	42.61%	\$10,000.00	-100.00%
1000-110-340-0000 - Unemployment Co.		\$0.00		\$0.00		\$0.00	
Purchased Services		\$28,833.29	-20.64%	\$22,876.01	169.67%	\$61,760.00	-100.00%
1000-110-311-0000 - Accounting and L.A.		\$1,600.00	6.37%	\$1,700.00	\$21,425	\$10,875.00	-100.00%
1000-110-312-0000 - Auditing Services		\$8,325.00	-100.00%	\$0.00		\$10,000.00	-100.00%
1000-110-313-0000 - Uniform Account		\$2,700.00	0.00%	\$2,700.00	13.33%	\$3,000.00	-100.00%
1000-110-314-0000 - Other Collection Fees		\$1,600.00	-63.12%	\$1,013.30	198.91%	\$1,312.50	-100.00%
Unnumbered Undesignated 1231		\$1,120,204.47	-20.65%	\$889,839.89	-100.00%	\$0.00	0.00%
Fund Balance 1231		\$1,121,048.08	-20.18%	\$894,819.83	-100.00%	\$0.00	0.00%

Edits to Current Year Expenditures

- Remember to click Save before select a different fund.
- When you save the worksheet goes back to the General fund.
- CAREFULLY review your entries!
- Understand how the Accounting and Budget software communicate when you edit the current year column!

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Edits to Current Year Columns

- Edits in the current year column will be presented to you each time you come back and edit the budget financial worksheet!

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Edits to Current Year Columns

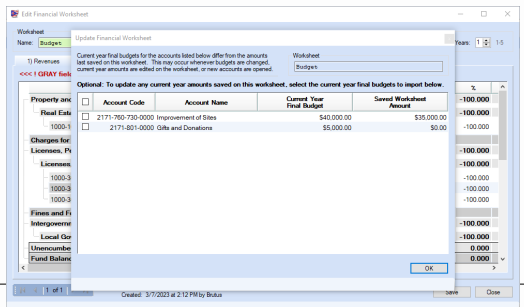
The screenshot shows a software window titled 'Edit Financial Worksheet' with a table of account codes and names. The table has columns for 'Account Code', 'Account Name', 'Current Year Final Budget', and 'Current Worksheet Amount'. The table lists various categories like 'Personnel', 'Licenses', 'Fines and Fees', and 'Interagency' with their respective budget values.

Account Code	Account Name	Current Year Final Budget	Current Worksheet Amount
1000-110-111-0000	Salaries - Trustees	\$43,874.22	\$3,000.00
1000-110-120-0000	Salaries - Township Fiscal Officer's Staff	\$70,000.00	\$0.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,500.00	\$5,000.00
1000-110-212-0000	Social Security	\$2,700.00	\$900.00
1000-110-213-0000	Medicare	\$1,700.00	\$700.00
1000-110-220-0000	Workers' Compensation	\$10,000.00	\$5,579.00
1000-110-311-0000	Accounting and Legal Fees	\$10,875.00	\$5,000.00
1000-110-316-0000	Engineering Services	\$5,000.00	\$0.00
1000-110-330-0000	Travel and Meeting Expense	\$3,000.00	\$1,000.00
1000-110-391-0000	Ethanol	\$3,500.00	\$2,500.00
1000-110-393-0000	Natural Gas	\$5,000.00	\$2,000.00
1000-110-360-0000	Contracted Services	\$5,000.00	\$2,000.00

Did Not Edit Current Year

- You did not edit the current year column but you received the Update Financial Worksheet the next time you edited.
- If you reallocate appropriations in Accounting – Maintenance, your live current year appropriation is no longer the same as the last saved in the budget financial worksheet.
- You got an Amended Certificate for newly certified money and added a revenue budget in Accounting – Maintenance. Your live current year revenue budget is no longer the same as the last saved in the budget financial worksheet.
- These are the items you **WANT** the budget to show the updated figures.
 - Check the boxes and click **OK**.

Carefully Select to Update Budget



Start Entering New Year Expenditures

- You can enter fixed costs then go back to governing board and department heads to show amount available to continue budgeting.
- This does not have to be one day sit down and do it.
- Save your work.
- Print Reports.
- Evaluate, get input, then edit and complete.

Footnotes

- If your county does not permit you to budget below zero (a negative estimated year end balance in the new year), use the Footnote column to note how much you want to add to an account if resources allow next year.

Add Footnotes by Account Code

Workbook: Name: Budgets Fund: 1000 Complete list 3 tabs for each fund. Row: 24 of 24 Printed: 10 of 15

1 Revenues 2 Expenditures 3 Other 4 Details by Program 5 Display by Object Group

*** QUERY fields are calculated READ-ONLY columns - Enter budgets or percentages in the editable WHITE fields! ***

Name	Footnote	%	%	Current Year	%			
Administrative		\$113,611.60	-7.901	\$104,635.31	100.341	\$208,627.72	32.070	\$276,855.00
Salaries		\$36,023.01	1.169	\$36,444.67	123.127	\$81,317.72	-13.426	\$76,400.00
1000-110-111-0000-Salaries-Township		\$10,385.33	1.712	\$10,548.67	161.195	\$40,774.22	-1.160	\$40,400.00
1000-110-112-0000-Salaries-Township		\$20,838.26	0.284	\$20,796.00	-100.391	\$2,444.50	-1.437	\$33,000.00
1000-110-112-0000-Salaries-Township		\$0.00		\$0.00		\$10,000.00	-100.000	\$0.00
Employment fringe benefits		\$47,778.91	-0.654	\$43,814.84	-38.037	\$90,880.00	0.000	\$50,800.00
1000-110-211-0000-Other Public Emplo		\$4,005.61	-0.003	\$4,005.58	-98.654	\$1,500.00	0.000	\$1,500.00
1000-110-213-0000-Social Security		\$478.92	0.000	\$478.92	100.000	\$2,700.00	0.000	\$2,700.00
1000-110-213-0000-Medicaid		\$524.48	0.000	\$524.48	202.677	\$1,700.00	0.000	\$1,700.00
1000-110-221-0000-Medical Insurance		\$28,128.81	-1.338	\$31,886.67	4.112	\$33,000.00	0.000	\$33,000.00
1000-110-223-0000-Dental Insurance		\$850.84	-2.383	\$878.42	2.450	\$900.00	0.000	\$900.00
1000-110-240-0000-Workmen's Compens		\$9,793.35	-22.602	\$2,911.62	-34.848	\$10,000.00	0.000	\$10,000.00
1000-110-240-0000-Unemployment Co		\$0.00		\$0.00		\$0.00		\$0.00
Purchased Services		\$28,833.29	-20.661	\$22,876.01	169.977	\$61,760.00	137.466	\$146,850.00
1000-110-311-0000-Accounting and I.T.		\$1,600.00	0.179	\$1,700.00	107.420	\$10,000.00	0.000	\$10,000.00
1000-110-312-0000-Auditing Services		\$5,326.00	-100.000	\$0.00		\$10,000.00	-100.000	\$0.00
1000-110-313-0000-Uniform Accounts		\$2,700.00	0.000	\$2,700.00	13.333	\$1,000.00	0.000	\$3,000.00
1000-110-314-0000-Tax Collection Fund		\$1,960.81	-44.137	\$4,017.98	206.935	\$2,100.00	-100.000	\$0.00
Unemployment Underapportioned 1231		\$1,120,204.47	-20.664	\$888,835.89	-190.000	\$0.00	0.000	\$0.00
Grand Balance 2023		\$1,121,048.68	-20.181	\$994,418.63	-190.000	\$0.00	0.000	\$0.00

Add Footnote

- Start your footnote with the account code so it prints on the footnote report!
- Type in the reason and the amount you want to add to what is in the new year column.

Footnote

Fund: 1000 General

Program: 110 Administrative

Object: 123 Salaries - Township Fiscal Officer's Sta

Cost Center: 0000

Footnote: 1000-110-123-0000 Add \$10K to keep fiscal officer's assistant employed!

Save Close

Print the Budget for Internal Use and Filing Format

- Internal use: Include Accounts & Footnotes
- Filing: 3 Copies + 1 Copy in file for audit

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Additional Pages Filed with the Budget

- 3 File copies + 1 for audit

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Schedule A

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2023 Local Government Officials Conference

County Auditor's form No. 32 (Rev. 11-92) Form Prescribed by the Auditor of State
 Prepare in Triplicate 3/7/2023 1:24:28 PM

Office of the Board of Trustees of Buckeye Township, Franklin County, OH
 To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the year commencing January 1st, 2024 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

Brutus Buckeye
 Township Fiscal Officer

SCHEDULE A
 SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
 AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Fund Description	Levy Description	Amount Approved by Budget Commission		Amount to be Derived from Levies		County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit	Column III	Column IV

Schedule B

Schedule B [X]

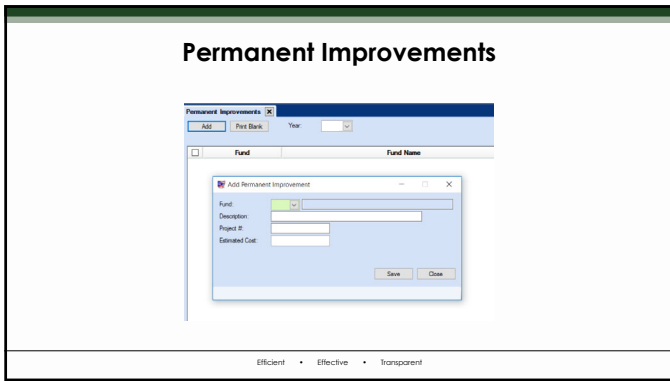
Fund Number	Fund Name	Levy
<div style="border: 1px solid gray; padding: 5px; margin: 5px;"> <p>Add Schedule B</p> <p>Fund: <input type="text"/></p> <p>Levy: <input type="text"/></p> <p>Authorized Date: <input type="text"/></p> <p>Not to Exceed: <input type="text"/> years <input type="checkbox"/> indefinite</p> <p>Map Rate Levied: <input type="text"/></p> <p>Estimate of Yield: <input type="text"/></p> <p style="text-align: right;"><input type="button" value="Save"/> <input type="button" value="Close"/></p> </div>		

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BUCKEYE TOWNSHIP, FRANKLIN COUNTY

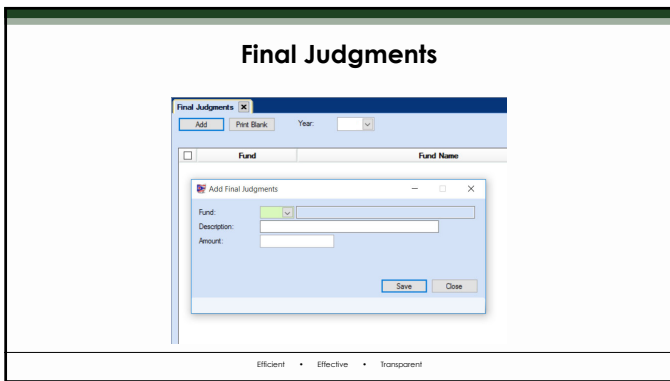
SCHEDULE B
 LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column III)
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		
authorized by voters on / /	not to exceed years.		



BUCKEYE TOWNSHIP, FRANKLIN COUNTY
STATEMENT OF PERMANENT IMPROVEMENTS
 (Do not include expense to be paid from bond issues)
 (Section 5705.29, Revised Code)

Description	Project Number	Estimated Cost of Permanent Improvement	Name of Paying Fund



FRANKLIN COUNTY
COUNTY

B U D G E T -
O F -
BUCKEYE TOWNSHIP

FOR FISCAL YEAR
BEGINNING JANUARY 1, 20XX

Filed _____

County Auditor _____
Deputy Auditor _____

COUNTY AUDITOR'S ESTIMATE
TAX LEVIES AND RATES FOR _____ IN BUCKEYE TOWNSHIP
TAX VALUATION \$ _____

	County Auditor's Estimate of Tax to 2020
LEVIES WITHIN 10 MILL LIMITATION:	
County	_____
Township	_____
School	_____
Municipality	_____
TOTAL	_____
LEVIES OUTSIDE OF 10 MILL LIMITATION:	
County	_____
Township	_____
School	_____
Municipality	_____
TOTAL	_____
TOTAL LEVY FOR ALL PURPOSES	_____

Budget Hearing


- Complete budget with all schedules available during the 10 day notification period before the budget hearing
- File 3 copies with the County Auditor
- 1 Copy will be returned with the County Auditor's Estimate & Certificate of the Budget Commission.

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2023 Local Government Officials
Conference

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
Phone: (800) 833-8261
E-mail: UAN_Support@ohioauditor.gov

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