

**Working Hand in Hand with  
your County Auditor**

Presented by Richland County  
Auditor Patrick W. Dropsey

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**Working Hand in Hand**

- Budgetary Process
- Revenue Certifications
- Amounts and Rates
- Appropriations vs Certified Revenues

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**Budgetary**

- Planning in May or June
- Public Notice of Budget Hearing
- Budget Approval
- Budget Filing
- Certificate of Amounts Available

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## Appropriations vs Cert Resources

- Appropriations limited
- Certificate issued by County Auditor

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PATRICK W. DROPSEY



**Certificate of County Auditor That the Total Appropriations from Each Fund Do Not Exceed the Official Estimate of Revenues**

County Auditor's Office, Bullard County, Ohio, Marshall & Ohio, February 8, 2011

To: Township  
Attention: \_\_\_\_\_, Fiscal Officer

I, Patrick W. Dropsey, County Auditor of Bullard County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations do not exceed the (1) last amended Official estimate of revenues for the fiscal year beginning January 1, 2011 as determined by the Budget Commission of said County.

County Auditor, Bullard County, Ohio

(1) Fund is not responsible for the total tax?  
(2) General tax amount?

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## Calendar

**BUDGET CALENDAR FOR GOVERNMENTAL ENTITIES**  
(Other than school)

DATE	ACTIVITY	AUTHORITY	NAME OF FORM	NUMBER OF COPIES REQUIRED TO BE FILED WITH COUNTY
JANUARY	The fiscal year of the entity begins.	R.C. 5.10		
1 <sup>st</sup> day of month	Fiscal officer files with county auditor a certificate of total amount from all sources available for expenditures and salaries.	R.C. 5.10	Certificate for Total Amount From All Sources Available for Expenditures and Salaries	1
	The Budget Commission, using the information submitted previously to the auditor from taxation, and from other sources, shall advise the auditor of the amount that will be received from each fund, each source, and shall notify the taxing authority of such submission and provide a fiscal certificate of estimated revenues.	R.C. 5.10	Annual Appropriation Estimate	1
	The appropriation amount shall become effective and those in that with the appropriation authority in the County Auditor's Certificate of the total appropriations from each fund, shall advise the auditor of such information.	R.C. 5.10		
FEBRUARY				
1 <sup>st</sup> day of month	The annual financial report must be received by auditor of public accountancy for each entity.	R.C. 5.10		
MARCH				
1 <sup>st</sup> day of month	Departmental budget planning begins.			
1 <sup>st</sup> day of month	The annual financial report must be received by auditor of public accountancy for each entity.	R.C. 5.10		
1 <sup>st</sup> day of month	Whether prior the financial report has been completed.	R.C. 5.10		

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<b>APRIL</b>				
1 <sup>st</sup>	Annual appropriation measure due.	R.C. 5705.33	Annual Appropriation Resolution	1
<b>MAY</b>				
31 <sup>st</sup>	Deadline for entity to receive estimates of contemplated revenues and expenditures for coming fiscal year from department heads, district authorities, boards and commissions.	R.C. 5705.33		
(May 31 <sup>st</sup> continued)	The annual financial report must be received by auditor of state if reporting on generally accepted accounting principles (GAAP) basis.	R.C. 117.30		
	Advisory notice that financial report has been completed.	R.C. 117.30		
<b>JUNE</b>				
During	Entity finalizes budget.			
<b>JULY</b>				
31 <sup>st</sup>	Public Notice of tax budget hearing must be given in accordance of general circulation.	R.C. 5705.30		
	Two copies of tax budget must be on file with entity clerk.	R.C. 5705.30		
1 <sup>st</sup>	Last date to adopt tax budget after public hearing.	R.C. 5705.30		
2 <sup>nd</sup>	Last date to submit tax budget to county auditor.	R.C. 5705.30	Budget	3
<b>AUGUST</b>				
First Monday	County Budget Commission meets.	R.C. 5705.31		
	County Auditor to present the annual budgets submitted, together with an estimate of the amount of any state levy, and such other information as required by the commission as prescribed by the tax commissioner.	R.C. 5705.31 R.C. 5747.51 (B)		
	County Budget Commission reviews all budgets.	R.C. 5705.31		
<b>SEPTEMBER</b>				
1 <sup>st</sup> - On or before	Budget commission files with taxing authority certificate of estimated revenues.	R.C. 5705.33		
30	Deadline for substantiating and certification of tax levies to County Auditor.	R.C. 5705.34	Resolution Accepting The Amounts And Rates ...	1
<b>DECEMBER</b>				
31 <sup>st</sup> - On or before	Revision of tax budget before end of fiscal year.	R.C. 5705.35		
	Fiscal year ends.	R.C. 5.34		

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