

Ohio Auditor of State

Budgeting for  
Small Governments

Presented by:  
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UAN IT Specialist

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Budgeting Process

- Current year operating budget
- Tax budget for next year



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Budget Components

- Resources Available
- Appropriations (current year) or planned expenditures (budget year)



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### Resources Available

- Certified by County Auditor/Budget Commission
- Official/Amended Official Certificate of Estimated Resources
- Maximum board **may** appropriate



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### Appropriations

- Adopted by the governing board
- Open public meeting
- Legislation: Resolution or Ordinance
- Tax budget contains *planned expenditures*



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### Appropriation Types

- Temporary
- Permanent
- Supplemental
- Reallocation



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### New Money!

- Request Amended Certificate
- Enter Supplemental Revenue budget on the Revenue Ledger
- Received Amended Certificate Board can appropriate
- Enter Supplemental appropriation budget on appropriation ledger



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### 2020 Tax Budget

- Most counties still require
- Clerk/Treasurer or Fiscal Officer



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### Tax Budget Deadlines

- **Work backward from Deadlines**
  - D/L Adopt July 15<sup>th</sup> D/L File July 20<sup>th</sup>\*
  - 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
  - 2 copies of the budget available at the office of the fiscal officer during the 10 day period!



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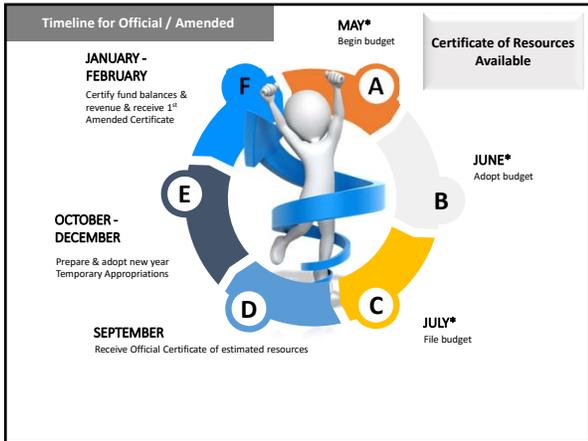
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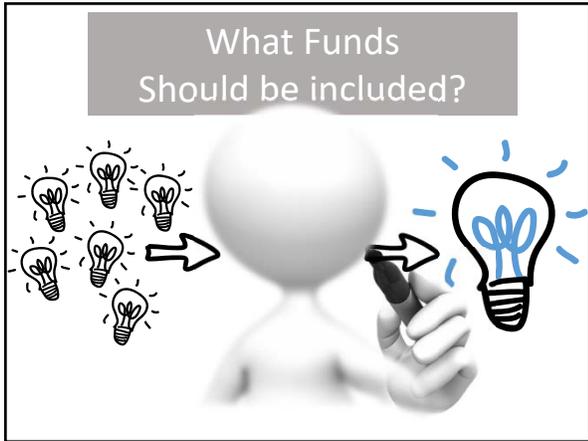
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**Current Year Resources Available**

- Amended Official Certificate of Estimated Resources
  - aka Amended Certificate
- Sets maximum appropriations that MAY be adopted

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**Budget Year  
Resources Available**

**Starts with  
Estimate 2019  
Year End  
Unencumbered  
Fund Balances**




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**Estimated Year End Balance**

**2019 Amended Certificate Resources**

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**Subtract 2019 \*Estimated Expenditures**

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**Estimated 2019 Year End Fund Balance**

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**Estimated Revenue**

GENERAL FUND	For _____ Actual	For _____ Actual	Current Year Forecast For _____	Budget Year Forecast For _____	
GENERAL FUND REVENUES					
BALANCE JANUARY 1ST					\$0.00
TAXES REVENUES:					\$0.00
Taxes - Real Estate					\$0.00
Taxes - Personal Property					\$0.00
Taxes - Other					\$0.00
CHARGES FOR SERVICES					\$0.00
LICENSES, PERMITS AND FEES					\$0.00
FINES AND FORFEITURES					\$0.00
INTERGOVERNMENTAL RECEIPTS:					\$0.00
Local Government Distribution					
Estate Tax					
RMP					
SPECIAL ASSESSMENTS					
INTEREST					
OTHER REVENUE					

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Estimated Revenue



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RESOURCES AVAILABLE

**2019 Estimated  
Year End fund  
balance  
+  
2020  
Revenue  
Estimates**



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Expenditures

**Budget  
Expenditures**



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### Budget Expenditure Format

<b>GENERAL FUND - EXPENDITURES</b>	
<b>GENERAL GOVERNMENT:</b>	←
Personal Services	←
Other	←
<b>PUBLIC SAFETY:</b>	←
Personal Services	←
Other	←
<b>PUBLIC WORKS:</b>	←
Personal Services	←
Other	←

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### Program Object Groups

Firm Understanding of Object Groups Within Each Program

- 1 Salaries
- 2 Employer Share Benefits
- 3 Contracted Service
- 4 Supplies
- 5 Capital Outlay
- 6 Debt
- 7 Other Financing Uses (Includes Transfers Out)

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### Accounts Worksheet

- Create spreadsheet/written list
- List and total by fund/program/object group
- Keep a blank for future use

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### Your County Procedures



- Contact County Auditor
- Should I . . . . . ?
- Reduce current year column to estimated expenditures? OR
- Enter actual 2019 appropriations?

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### Budget Format

- Four columns for numbers!

GENERAL FUND	For _____ Actual	For _____ Actual	Current Year Estimated For _____	Budget Year Estimated For _____
GENERAL FUND - EXPENDITURES	↑	↑	↑	↑
GENERAL GOVERNMENT:				
Personal Services				
Other				

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### Estimated Expenditures




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Estimated Expenditures



**Start with Fixed Costs**

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Estimated Expenditures

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

**Fluctuating Expenses**



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Planning 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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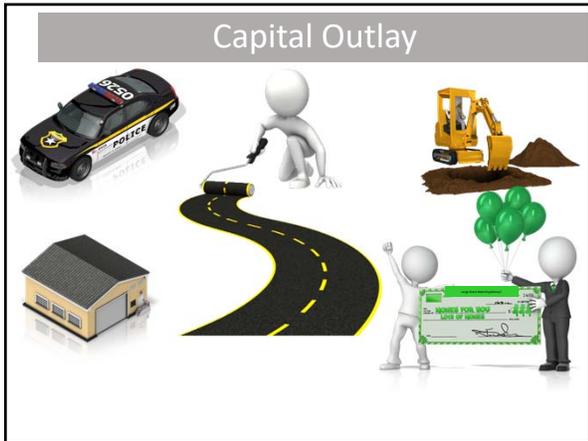
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An illustration titled "Your County Procedures" showing a person holding a large red telephone receiver.

- Contact County Auditor
- Should I . . . . . ?
- Budget below zero?
  - Enter all planned expenditures even if they exceed resources
- Budget to zero?
  - Enter planned expenditures ONLY until you have zero resources remaining
  - Footnote the remaining items you want to add to new year appropriations IF you carryover more \$

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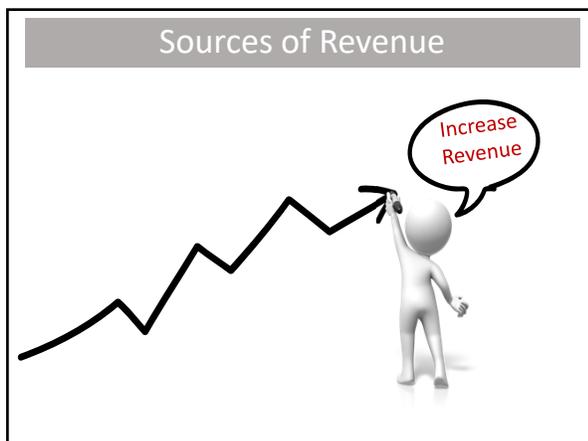
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### Additional Pages



**Uniform Accounting Network**  
BUCKEYE TOWNSHIP, FRANKLIN COUNTY

Accounting	Payroll	<b>Budget</b>	Inventory	General
Transactions	Utilities	<b>Reports &amp; Statements</b>	Maintenance	

- Bonds
- Budget Certificate
- County Auditor's Estimate
- Final Judgments
- Permanent Improvements
- Schedule A
- Schedule B

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### Schedule A

Schedule A Add Print Blank Year: 2019

Fund	Fund Name	Levy								
<div style="border: 1px solid gray; padding: 5px;"><p><b>Add Schedule A</b></p>Fund: <input type="text"/> Levy: <input type="text"/> <table style="width: 100%;"><tr><td>Amount Approved by Budget Commission Inside 10 Mill Limitation:</td><td>Amount to be Derived from Levies Outside 10 Mill Limitation:</td><td>County Auditor's Estimate of Tax Rate to be Levied Inside 10 Mill Limitation:</td><td>County Auditor's Estimate of Tax Rate to be Levied Outside 10 Mill Limitation:</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table><p style="text-align: right;">Save Close</p></div>			Amount Approved by Budget Commission Inside 10 Mill Limitation:	Amount to be Derived from Levies Outside 10 Mill Limitation:	County Auditor's Estimate of Tax Rate to be Levied Inside 10 Mill Limitation:	County Auditor's Estimate of Tax Rate to be Levied Outside 10 Mill Limitation:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>							

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### Schedule B

Schedule B Add Print Blank Year: 2019

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

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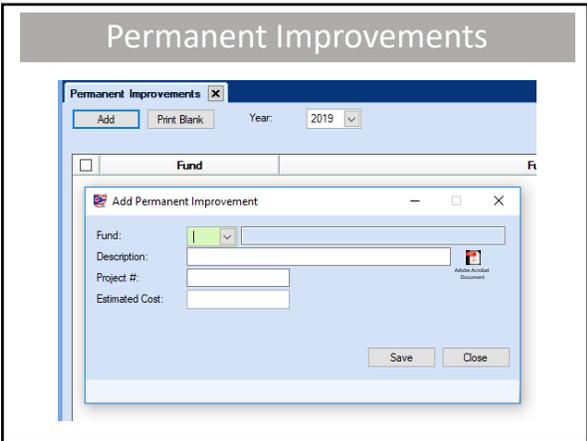
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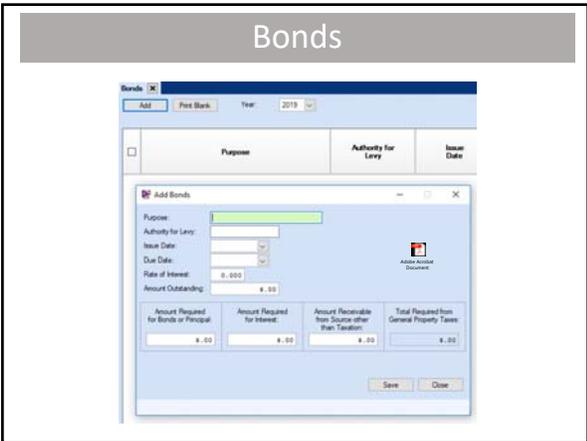
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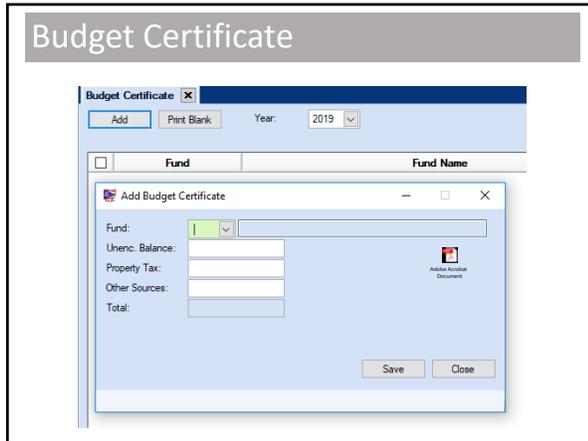
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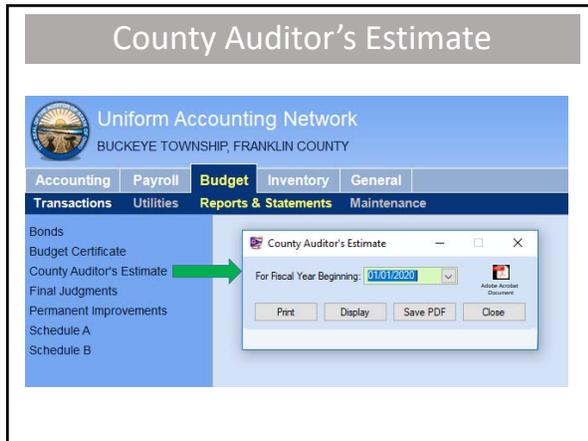
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Fiscal Integrity Act  
self-reporting portal

access to portal:

<http://www.ohioauditor.gov/fiscalintegrity/default.html>

or

[www.ohioauditor.gov](http://www.ohioauditor.gov) (look under local government)

**Questions or assistance**

email: [fiscalintegrityact@ohioauditor.gov](mailto:fiscalintegrityact@ohioauditor.gov)

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