

Abstract geometric lines in the top-left corner of the slide, consisting of several overlapping, tilted rectangular and polygonal outlines in a light gray color.

# AN INTRODUCTION TO BUDGETING

# AGENDA

Budgetary Process

Communication

Leveraging Technology

Major Revenues &  
Expenditures

GFOA Award



# BUDGETARY PROCESS

# REQUIREMENTS OF THE BUDGETARY PROCESS

**From the Office of the Ohio Auditor of State:**

## Components of the Budgetary Process

- Tax Budget or Alternative Method
- Official Certificate of Estimated Resources
- Certificate of Total Amount From All Sources Available for Expenditures, and Balances
- Amended Official Certificate of Estimated Resources
- Appropriation Resolution

4

## ORC 5705.38

On or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. If it desires to postpone the passage of the annual appropriation measure until an amended certificate is received based on the actual balances, it may pass a temporary appropriation measure for meeting the ordinary expenses of the taxing unit until no later than the first day of April or, in the case of the city of Cincinnati, the first day of October, of the current year, and the appropriations made in the temporary measure shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed.



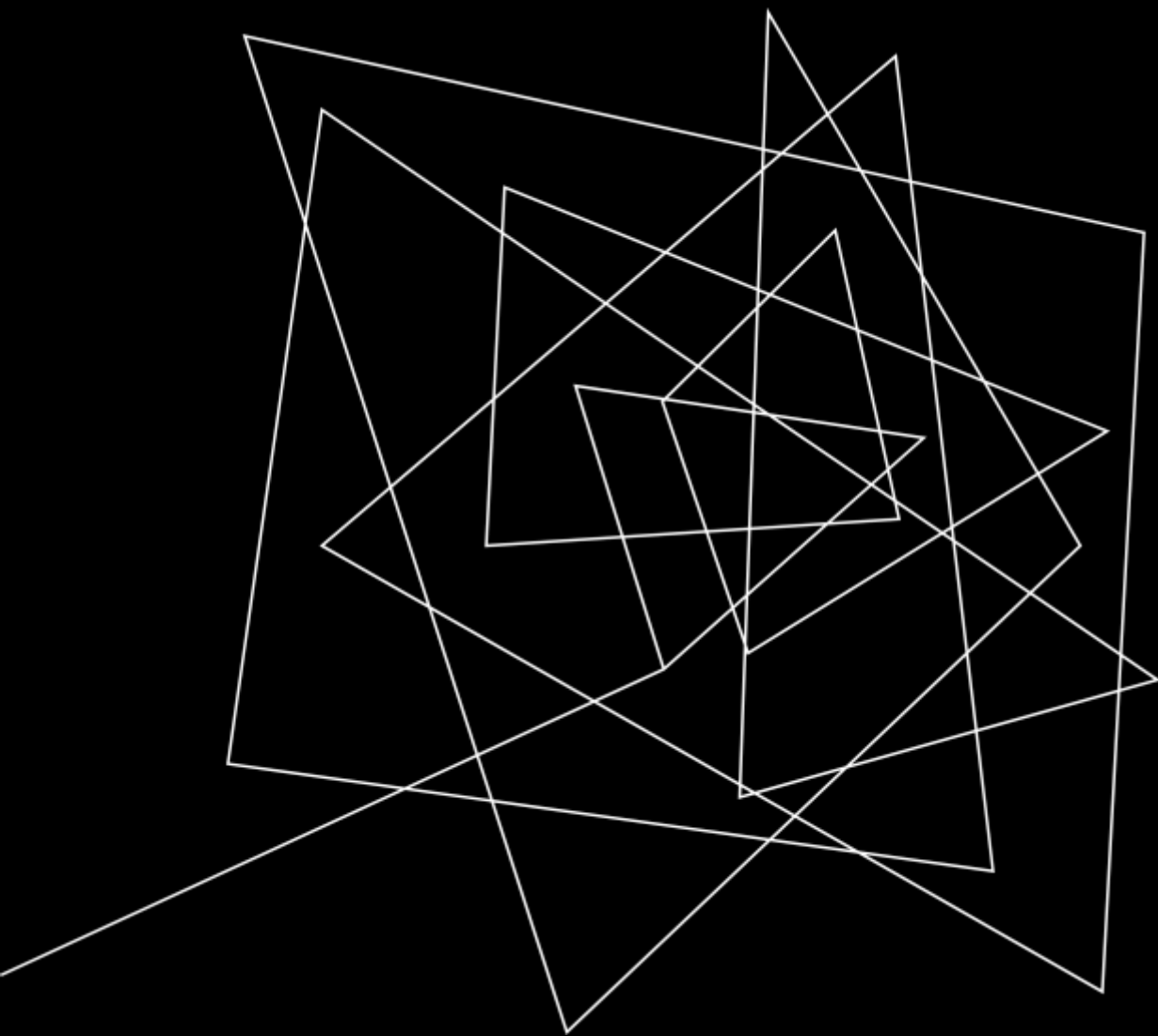
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# WHO IS YOUR AUDIENCE

**Your audience will vary throughout the course of your process**

- Planning Stage – Internal Stakeholders
- Preparation Stage – Department Leadership
- Adoption Stage – Council and the General Public
- How do you communicate differently between the stages and the corresponding audiences?





LEVERAGING  
TECHNOLOGY



# EFFECTIVE USE OF TECHNOLOGY

## **Spreadsheets & Databases**

Spreadsheets can be useful in combination with Accounting Software Budgeting Modules. Use spreadsheets to:

- Work on areas that need special attention/calculation
- Create To Do Lists that do not exist in the Accounting Software
- Testing of Projections

## **Accounting Software**

Making use of the Accounting Software Package can save time and effort:

- Use the software as intended whenever possible
- Adjust procedures when possible to leverage the technology
- Choose the system that's right for your budgetary process





## MAJOR REVENUE AND EXPENSES

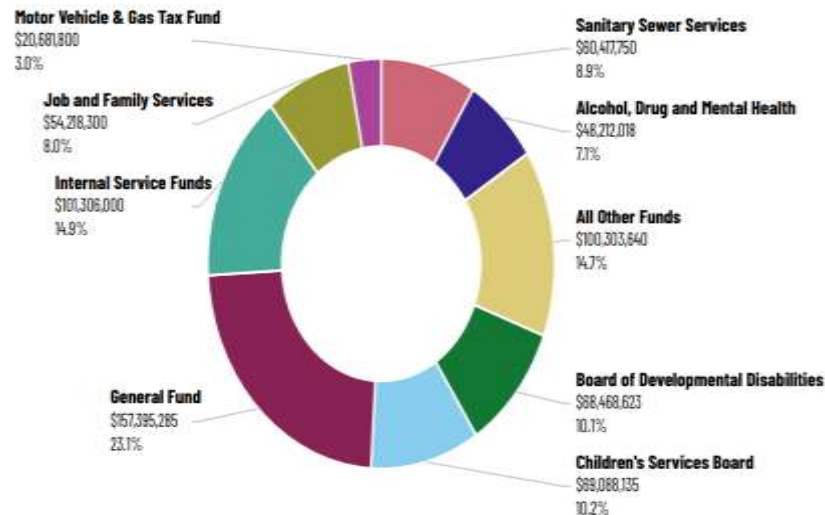


2024  
SUMMIT COUNTY  
OPERATING  
BUDGET

# REVENUE PROJECTION

## MAJOR FUNDS

Total Revenue - All Funds Graph - Revenue



## GENERAL FUND REVENUES

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning General Fund Balance	5,490,495	6,069,473	7,148,868	7,148,868	8,281,818	8,714,552	8,564,096	8,921,038	9,719,799
<b>Revenues:</b>									
Sales & Use Tax	46,635,024	49,256,826	53,798,662	53,798,662	58,291,550	58,874,466	59,463,210	60,057,843	60,658,421
Property Tax-Real Estate	18,776,329	19,308,938	22,882,513	22,882,513	23,722,584	26,566,339	27,008,547	27,523,897	28,052,736
Personal Property Tax	0	0	0	0	0	0	0	0	0
Casino Tax Revenue	3,308,659	2,578,181	3,655,827	3,655,827	3,678,383	3,678,383	3,678,383	3,678,383	3,678,383
Property Transfer Tax	9,610,302	10,047,896	11,861,968	11,861,968	9,055,395	8,602,626	8,172,494	8,254,219	8,666,930
Other Taxes	9,795	10,710	11,014	11,014	10,200	10,200	10,200	10,200	10,200
Licenses & Permits	33,297	32,686	44,707	44,707	30,293	38,000	38,000	38,000	38,000
Intergovernmental Receipts	10,005,368	10,063,977	11,176,312	11,176,312	15,344,345	17,319,660	17,525,939	17,735,643	17,948,835
Charges for Services	14,545,118	18,579,991	16,126,193	16,126,193	14,771,178	15,086,628	15,412,652	15,745,815	16,086,273
Fines & Forfeitures	516,551	481,551	539,759	539,759	338,531	348,687	359,148	369,922	381,020
Miscellaneous	3,811,736	4,494,164	4,878,491	4,878,491	3,487,173	3,802,371	3,549,232	3,948,069	3,698,939
Interest and Other	8,756,806	7,931,608	6,020,703	6,020,703	24,704,407	17,229,581	17,246,178	17,224,582	16,260,033
<b>Total Projected Revenues</b>	<b>116,008,985</b>	<b>122,786,527</b>	<b>130,996,148</b>	<b>130,996,148</b>	<b>153,434,041</b>	<b>151,556,941</b>	<b>152,463,984</b>	<b>154,586,573</b>	<b>155,479,770</b>

# EXPENSE PLANNING

## GENERAL FUND

Description	2023 Actual Expenditures	2024 Adopted Budget	Difference	% Change
Salaries	15,379,181	67,107,600	51,728,419	336.4
Fringe Benefits	6,029,592	25,895,000	19,865,408	329.5
Professional Services	15,942,371	33,109,228	17,166,857	107.7
Internal Services	388,173	1,304,000	915,827	235.9
Supplies & Materials	433,741	1,426,200	992,459	228.8
Travel & Continuing Education	61,903	200,400	138,497	223.7
Vehicle and Fuel Repair	35,698	497,800	462,102	1,294.5
Utilities	3,142,690	3,400,600	257,910	8.2
Grants & Subsidies	6,053,066	8,725,100	2,672,034	44.1
Equipment	73,410	334,100	260,690	355.1
Other	1,347,034	3,061,100	1,714,066	127.2
Transfers Out	106,977,597	6,933,000	(100,044,597)	(93.5)
All Other Funds	4,655,375	0	(4,655,375)	(100.0)
<b>Total</b>	<b>160,519,831</b>	<b>151,994,128</b>	<b>(8,525,703)</b>	<b>(5.3)</b>

## SOURCES AND USES – COUNTY WIDE

	2022 Actual Expenditures	2023 Actual Expenditures	2024 Adopted Budget
Charges for Services	158,515,489	155,813,000	190,832,124
Fines & Forfeitures	860,171	841,726	835,187
Interest Income	4,523,977	15,255,590	17,646,663
Intergovernmental Revenue	126,893,267	106,734,494	123,556,677
Licenses & Permits	789,353	662,952	990,000
Miscellaneous Revenue	70,105,610	109,426,180	73,171,977
Other Taxes	15,844,657	21,220,748	19,042,750
Permissive Taxes	6,754,816	6,752,430	6,751,600
Property Taxes	171,408,106	181,132,492	188,390,109
Sales Taxes	56,648,358	58,562,699	58,874,465
<b>Total Financial Sources</b>	<b>612,343,803</b>	<b>656,402,312</b>	<b>680,091,551</b>
Community Services	26,483,888	22,499,603	32,370,200
Debt Service	13,267,246	14,851,883	15,765,400
General Government Services	227,676,779	313,685,956	206,110,106
Human Services	224,966,550	246,611,087	279,820,791
Judicial	45,100,077	15,933,332	58,626,356
Public Safety	37,294,230	18,923,730	67,498,970
Transportation	23,596,206	17,594,723	13,876,870
<b>Total Financial Uses</b>	<b>598,384,976</b>	<b>650,100,315</b>	<b>674,068,693</b>
<b>Sources Over (Under) Uses *</b>	<b>13,958,827</b>	<b>6,301,997</b>	<b>6,022,858</b>



# GFOA BUDGET AWARD

[HTTPS://WWW.GFOA.ORG/BUDGET-  
AWARD](https://www.gfoa.org/budget-award)



#### AWARDS

### Distinguished Budget Presentation Award Program

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.



QUESTIONS





# THANK YOU

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<https://co.summitoh.net/pages/Budget-Information.html>