

 **Dave Yost**  
Auditor of State



# UAN Budget

Ohio Auditor of State  
Dave Yost

Presented by:  
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## Agenda

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

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## Resources

- Review Budget training materials online:
  - Go to [uanlink.ohioauditor.gov](http://uanlink.ohioauditor.gov)
  - Click Training
  - Click Training Materials

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## Resources

- View online recordings of Budget training:
  - Go to [uanlink.ohioauditor.gov](http://uanlink.ohioauditor.gov)
  - Click Training
  - Click On Line Training Recordings
  - Click Budget

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## UAN Budget Module Preview



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## UAN BUDGET HIGHLIGHTS

- Revenues, Expenditures, and Other transactions are separated by tabs (1-3).
- Account code level detail is included without double-clicking.
- Display – By Program (groups by program)
- Display – By Object Group (groups by object)
- All report types include options to list account code detail, % change columns, & footnotes.

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## UAN BUDGET HIGHLIGHTS (CONTINUED)

- The following key year end balances are always viewable on the worksheet form:
  - Unencumbered Undesignated 12/31
  - Fund Balance 12/31
- Changes made in the Accounting software's current year budget will be detected in the Budget software when editing previously recorded financial worksheets.
  - The Budget software will prompt you with the option to import those changes.



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## THE BUDGETING PROCESS

Trina B. Martin  
UAN Project Accountant



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## Budget Deadlines

- Deadline to file with the County Auditor.
- Meeting dates to review the budget prior to adoption.
- Date of your budget hearing.
- Deadline for publication of the notice of budget hearing.
  - Must be 10 days prior to the budget hearing.



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## Timeline For The Official and Amended Certificate

Jun	Adopt the Budget.
Jul	Budget must be filed with the County Auditor.
Aug	Budget returned by County Auditor with Official Certificate of Estimated Resources.
Sep	
Oct Nov Dec	Plan, prepare and adopt Temporary Appropriations to take effect January 1st. Temporary appropriations cannot exceed the Official Certificate. Review the budget as January approaches and note any changes you will need to make to revenues or appropriations.

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## Timeline For The Official and Amended Certificate

Jan	Once you are balanced with the bank, complete the Certificate of the total amount from all sources available for expenditures, and balances and file with the County Auditor. The County Auditor will use this document to issue your Amended Official Certificate of Estimated Resources. Your appropriations are limited by the Certificate that is in place at the time they are adopted.
Feb	You may be waiting for your Amended Certificate to adopt your permanent appropriations

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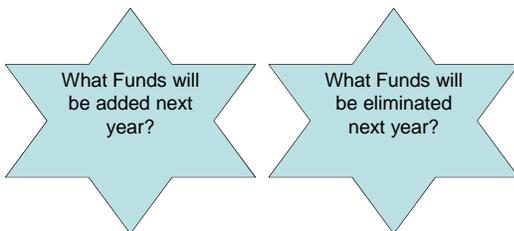
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## Funds




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## Estimated Current Year End Fund Balance

- 12/31 Adjusted Fund Balance.
- Plus current year Revenue.
- Less current year Appropriations.
- Leaves you with the estimated current year fund balance to begin your budget year.

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## Revenue Estimates

- Accurate revenue estimates in the current and budget year are crucial.
- Look back on three years of revenue reports.
  - Budget worksheet can be set for 3 prior years but printed with only 2 prior years.
- Consider the condition of the economy and how it has changed and may change again.
- If you find the current year revenue estimates are wrong they should be corrected.

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## Current Year Revenue Estimates

- If reducing revenue estimates you may need to have appropriations reduced by legislation before requesting the Amended Certificate.
- Request an Amended Certificate and enter Supplemental Revenue Budgets in UAN.
- When you make changes to the budgets in accounting each time you enter the Budget worksheet you will be prompted to update the affected accounts.

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## Enter Revenue Estimates

- Enter the estimated revenue into your UAN budget program at the revenue account code level in the budget year column.
- You will only have access to active revenue accounts.

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## Resources Available for Appropriation

- In the current year your adjusted cash balance plus estimated revenue equal the total resources available for appropriation.
- In the budget year your estimated year end fund balance plus estimated revenue equal the total resources available for appropriations.

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## Current Year Appropriations

- Current year appropriations affect the estimated year end fund balances.
- If 100% of resources are appropriated this year, the estimated year end fund balance will be zero.
- Determine how much of the current appropriations are for fixed costs and how much is for unforeseen expenses.
- Do current year appropriations need to be reduced to allow for the budget year?

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## Appropriation Account Codes

- You should activate accounts for spending in detail:
  - Salary & Benefits
  - Contracted Service – Services provided
  - Operating Supplies – Supplies needed
  - Debt – Principal and interest
  - Capital Outlay – New Items or Projects

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## Fixed Costs

- Every fund has its own fixed costs:
  - Gross wages
  - Employer share of Retirement & Medicare
  - Health & other insurance benefits
  - Contractual services – Services & Utilities
  - Operating supplies – fuel, gravel, paper
  - Debt

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## Fixed Costs - Payroll

- What changes will take place?
- Update wage figures if you have a pay scale.
- Budget for an estimated amount of overtime based on past years/policies.
- If increases aren't set by a pay scale provide your board with figures so they can see if raises are affordable.

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## Fixed Costs - Benefits

- Review your benefit costs:
  - Health/Life Insurance
  - Dental Insurance
  - Cancer Insurance
- Budget costs based on discussions with agent or providers for projected rates for next year.

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## Fixed Costs - Contractual

- Gas, Electric, Water/Sewer, Telephone
- Postage
- Cemetery – Grave Digging
- Fire – Inspections
- Water – Sample Testing
- Vehicle Maintenance & Repair
- Training Costs

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## Fixed Costs – Operating Supplies

- Gasoline for vehicles & mowing
- Salt for roads
- Gravel
- Chlorine and other chemicals
- Office supplies
- Cleaning supplies

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## Fixed Costs - Debt Payments

- Debt should be budgeted with the Principal and Interest account codes.
- Funds with more than one debt can be paid from these same account codes.
- Use amortization schedules to budget annual payments.

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## Fixed Costs - Transfers Between Funds

- Budget for transfers between funds when legislated for ongoing purposes such as a required transfer as the source of revenue for debt payments.
- Transfer Out: budgeted in sending fund.
- Transfer In: budgeted in receiving fund.
- **Budgeting doesn't supersede the need for legislation.**

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## Advances

- Advances aren't entered as Revenue or Appropriations in the current year but you can budget them.
  - Budgeting an advance doesn't supersede the need for legislation.
- Advance should be repaid in the same calendar year, therefore:
  - Advance Out: budget both funds.
  - Advance In: budget both funds.

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## Enter Fixed Costs

- Enter fixed costs figures into the Budget software first.
- Once all fixed costs are entered review the estimated ending fund balance.
- Continue budgeting for more items if there is a balance available.

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## Fluctuating Costs

- There will always be unforeseen expenses in the contracted service and supply categories.
- Add your best guess estimates to these accounts.

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## Capital Outlay

- If you still have an available balance the Board can plan Capital Outlay:
  - Replace equipment
  - Repair buildings
  - Upgrade parks
  - Matching moneys for grants

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## What If I Don't Have Enough Money To Budget?

- If you entered the fixed costs and you already had a negative ending fund balance, you will need to consider:
  - A. This is because we appropriate 100% of our resources available but will only spend 75%. We will carryover more money than the budget indicates.

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## Excess In Current Year Appropriations

1. You can footnote and plan where the additional carryover balances will be appropriated, but only budget the amount that is available.
2. Your board can legislate reductions in current year appropriations, increasing the estimated year end fund balance.

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## Excess In Current Year Appropriations

3. Budget the full amount needed even if it leaves a negative fund balance.
- Contact your county auditor to determine which method the budget commission would like you to use on your budget.

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## What If I Don't Have Enough Money To Budget?

- If you entered the fixed costs and you already had a negative ending fund balance, you will need to consider:
  - B. This is because revenue has decreased, costs have increased and we barely have enough money to operate in the current year.

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## Not Enough Money

- Spending must be reduced in the current year and & the budget year.
- Revenue needs to be increased in the current year and continue in the budget year.

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## Reduce Actual Fixed Costs

- Review your fixed costs and see if any expenditures are nice but not necessary and eliminate non-essential services & supplies.
- Try to negotiate better prices for services and work with your employees to purchase items at the best price.
- Get the workers to close the garage doors and lower thermostats.

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### Increase Actual Revenue

- Review sources of revenue such as rental income and rates and compare with other communities.
- Check with other governments charging for like services and consider if your prices are too low.
- Review your Water and Sewer rates – are they sufficient for the needs of the community.

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### Schedules A & B

- Schedule A: Property Tax
- Schedule B: Levies outside 10 Mill limitation, exclusive of debt levies

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### Statement Of Permanent Improvements

- List all capital projects by name, paying fund and amount.

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## Statement Of Amounts Required For Payment Of Final Judgments

- List all amounts budgeted that are required for payment of Final Judgments.
- These amounts would be the result of a lawsuit or settlement of a claim against your entity.

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## Statement Of Debt

- List your outstanding debt and details:
  - Date Issued
  - Due Date
  - Rate of Interest
  - Outstanding amount Jan 1st
  - Principal and Interest to be paid in budget year
  - Amount of revenue to pay the debt that is not from taxes
  - Amount of revenue to pay debt from taxes

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## Certificate Of The County Budget Commission

- This is your Official Certificate of Estimated Resources, usually completed by the budget commission and returned to you.
- Temporary and Permanent appropriations in the new year are limited by this document until the first Amended Official Certificate is issued.

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## County Auditor's Estimate

- You fill out the top for County and the Budget of "Your Entity Name."
- The County Auditor's office generally fills out this form to certify the tax valuation and the levy information.

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## Questions



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