



DAVE YOST
Ohio Auditor of State



UAN Budget

presented by:
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Agenda



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



Training Resources

uanlink.ohioauditor.gov

- Click Training
- Click Budget
- Watch Recorded Budget Lunch & Learn webinar
- Upcoming Budget Lunch & Learn







SOFTWARE HIGHLIGHTS



SOFTWARE HIGHLIGHTS

System Message

Combine any open prior year encumbrances with the current year's appropriation budgets (Recommended)

- Used or available balances on carried-over purchase orders, and non-cleared employee and fringe benefit withholdings, will be added into the current year's appropriation budgets. This will reduce the projected year end fund balances so that outstanding encumbrances are not available for budgeting.

Only include current year appropriation budgets -

- Do not add any prior year carryover encumbrances.
- Only current year final appropriations will appear in the budget. Any carried-over encumbrances that were posted against prior year appropriations will be disregarded. As a result, any expected expenditures that will use those outstanding encumbrances will not reduce projected year end fund balances. This option is not recommended unless you fully understand this consequence.

If a prior year purchase order or unpaid / uncashed employee or fringe benefit withholding is still open or outstanding, but will NOT actually be used or paid, it should be closed and/or cleared. Then a budget worksheet can be created that does not overstate the projected year end fund balances available for budgeting.

OK

SOFTWARE HIGHLIGHTS

Edit Financial Worksheet

Worksheet

Name: 2019 Budget Fund: 1000 Complete first 3 tabs for each fund.

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

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

Timeline for Official / Amended



JANUARY - FEBRUARY
Certify fund balances & revenue & receive 1st Amended Certificate

MAY*
Begin budget

Certificate of Resources Available

JUNE*
Adopt budget

OCTOBER - DECEMBER
Prepare & adopt new year Temporary Appropriations

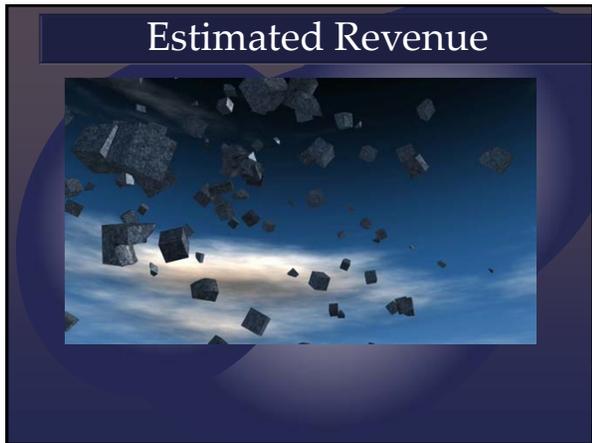
SEPTEMBER
Receive Official Certificate of estimated resources

JULY*
File budget

What Funds Should be included?









Estimated Revenue



Establish Resources Available

Appropriation Accounts

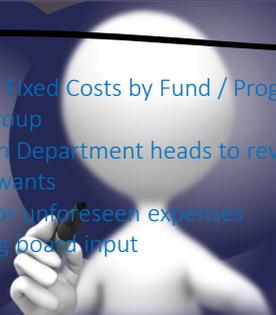
Firm Understanding of Object Groups Within Each Program

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



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



Estimated Appropriations



Start with Fixed Costs

Estimated Appropriations

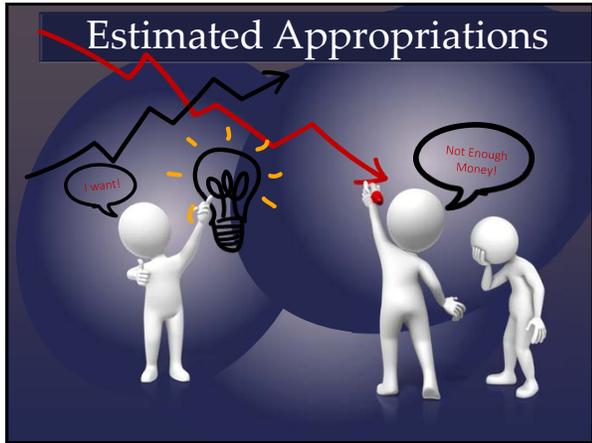
- Fuel Prices Increase
- Older vehicle / repairs
- Storm damage / overtime
- Heavy snow plow season
- Excessive heat / cold

Fluctuating Expenses



Capital Outlay

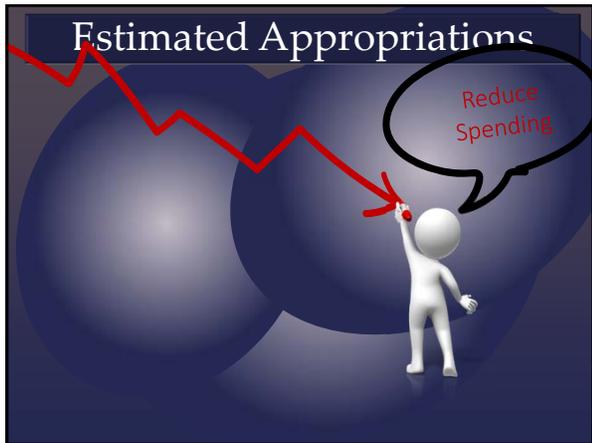










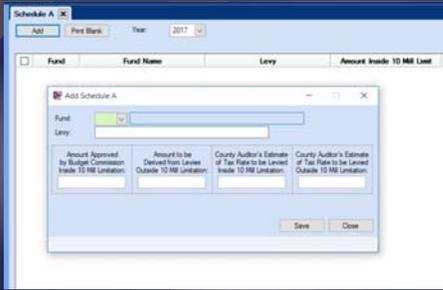




Additional Pages



Schedule A



Schedule B



Permanent Improvements

Permanent Improvements X

Add Print Blank Year: 2017

Fund	Fund Name
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Add Permanent Improvement

Fund: [dropdown]
Description: [text]
Project #: [text]
Estimated Cost: [text]

Save Close

Final Judgments

Final Judgments X

Add Print Blank Year: 2017

Fund	Fund Name
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Add Final Judgments

Fund: [dropdown]
Description: [text]
Amount: [text]

Save Close

Bonds

Bonds X

Add Print Blank Year: 2017

Purpose	Authority for Levy	Issue Date	Due Date	Type of Interest
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Add Bonds

Purpose: [dropdown]
Authority for Levy: [dropdown]
Issue Date: [text]
Due Date: [text]
Rate of Interest: 0.000
Amount Outstanding: 0.00

Amount Required for Bonds or Principal	Amount Required for Interest	Amount Receivable from Districts other than District	Total Received from General Property Taxes
0.00	0.00	0.00	0.00

Save Close

Budget Certificate



County Auditor's Estimate



Fiscal Integrity Act self-reporting portal

access to portal:

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

or

www.ohioauditor.gov (look under local government)

Questions or assistance

email: fiscalintegrityact@ohioauditor.gov

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Katie Warga: (614) 995-5954





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