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UAN Budget Accounting Only Users March 9, 2012

Presented by:
Trina Martin, *Guest Speaker*
Bob Walter, *UAN Project Accountant*
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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.auditor.state.oh.us
 - Click on Training
 - Click on Training Materials
 - Click Accounting Only Users
 - Click on Budget Exercise Handbook located under the Refresher Courses section



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Resources

- View online recordings of Budget training:
 - Go to uanlink.auditor.state.oh.us
 - Click on Training
 - Click on On Line Training Recordings
 - Click Accounting Only Users
 - Click the recording links under the Budget Refresher Courses section



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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



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BUDGET DEADLINES

- What is the deadline to file with the County Auditor?
- What will your meeting dates be to review the budget prior to adoption?
- What will be the date of your budget hearing?
- What is your deadline for publication of the notice of budget hearing?
 - This has got to be 10 days prior to the budget hearing.



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FUNDS

- What Funds will be added next year?
- What Funds will be eliminated this year?



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REVENUE ESTIMATES

- Current year revenue estimates are crucial to knowing what your fund balance will be at the end of this year.
- Budget year revenue estimates are crucial to knowing what will be available for appropriations.
- Compare three years Revenue Status if you have three years of good books.
- Consider the current economy and what losses of revenue you may suffer.



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CORRECT CURRENT YEAR REVENUE ESTIMATES

- If you discover the revenue estimates for the current year are not correct you may need to request an Amended Official Certificate of Estimated Resources.
- If your revenue estimates are being reduced you may need to reduce your appropriations before requesting the Amended Certificate.



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TIMELINE FOR THE OFFICIAL AND AMENDED CERTIFICATE

Jun	Adopt the Budget
Jul	Budget 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. Your 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 you complete the Certificate of the total amount from all sources available for expenditures, and balances and file it with the County Auditor. This is the document the County Auditor will use to issue your Amended Official Certificate of Estimated Resources. Your appropriations, whether temporary or permanent, 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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CURRENT YEAR APPROPRIATIONS

- Current year appropriations will effect the estimated year end fund balances. Before you can budget next year you need to review current year appropriations.
- If 100% of the available balance is appropriated in each fund the end of year fund balance will be zero.
- You will need to determine how much of the current appropriations are for fixed costs and how much is for unforeseen expenses.



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APPROPRIATION ACCOUNT CODES

- Salary & Benefits
 - Different Departments – Gross Wages and Benefits Health/Life/Vision/Dental
- Contracted Service – A service provided
 - Engineering, legal fees, utilities, postage, maintenance & repair of equipment or facilities



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APPROPRIATION ACCOUNT CODES

- Operating Supplies – An item purchased
 - Gravel, truck parts, salt, top soil, chlorine
- Debt – All debt payments by principal and interest
- Capital Outlay – Items that have a life of 5 years or more
 - Copiers, land, trucks & equipment



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FIXED COSTS

- Every department has fixed costs. These are the expenses you know you will have such as:
 - Gross wages
 - Employer's share of OPERS and Medicare
 - Health & other insurance benefits
 - Contractual services
 - Necessary operating supplies
 - Debt



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PAYROLL STRUCTURE

- Look carefully at your current payroll structure to determine what changes will take place.
- You need to update figures for wages if you have a pay scale granting increases.
- If increases aren't set by a pay scale you need to provide your board with figures so they can see if raises are affordable.



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BENEFITS

- Look at your benefits structure:
 - Health/Life Insurance
 - Dental Insurance
 - Cancer Insurance
- Budget premium increases using a best guess estimate based on prior year increases & market information



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CONTRACTORS & CONTRACTUAL SERVICE

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



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OPERATING SUPPLIES

- Every Village, Township and Library has supplies they need each year such as:
 - Gasoline for vehicles
 - Salt for roads
 - Gravel
 - Chlorine and other chemicals
 - Office supplies



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DEBT

- All 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.
 - You don't need to have two principal and two interest account codes for two sewer debts.
- Use amortization schedules to budget annual payments.



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FINDING ESTIMATED YEAR END FUND BALANCES

**THE UAN BUDGET PROGRAM AUTOMATICALLY
CALCULATES THIS AMOUNT.**

Calculation:

- Start with the adjusted Fund Balance from the first Amended Certificate-current year.
- Add your current year estimated revenue.
- Subtract your current year appropriations.



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ENTER REVENUE ESTIMATES

- Once you have reviewed and verified your estimated revenue enter the figures into your UAN budget program.
- Enter detail at the revenue account code level in the 2013 column.
- Once the budget is complete you can print the Accounts report and see each account code's individual estimated revenue amount.



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CASH + ESTIMATED REVENUE = AVAILABLE FOR APPROPRIATION

- In the current year your adjusted cash balance plus 12 months of estimated revenue = the total amount available to appropriate.
- In the budget year your estimated year end fund balance plus 12 months of estimated revenue = the total amount available to appropriate.



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ENTER FIXED COSTS FIGURES

- Once you have fixed costs figures, enter them into the UAN Budget program.
- Enter amounts at expenditure account level in the 2013 column
- Once all fixed costs are entered you can see the ending fund balance.



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FLUCTUATING COSTS

- Some unused balance of funds should be added to the contracted service and operating supply account codes for fluctuating costs.
- There will always be unforeseen expenses in the contracted service and supply categories which will need to be budgeted.
- Add these figures to those line items in the budget column.



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CAPITAL OUTLAY

- If you still have an available amount to budget start looking at capital outlay:
 - Replace equipment
 - Repair buildings
 - Upgrade parks
 - Matching moneys for grants



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AVAILABLE BALANCE

- If you have included all fixed and fluctuating costs, and added the capital outlay and you still have money left you could divide it between the contractual service and operating supply categories or leave it unbudgeted showing that you intend to end the year with a cash balance.



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WHAT IF I DON'T HAVE ENOUGH MONEY TO BUDGET FIXED COSTS?

- If you entered the fixed costs and you already have a negative ending fund balance, you will need to consider:
 - Decreasing the actual fixed costs in the current & budget year
 - Increasing actual revenue



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DECREASE FIXED COSTS CURRENT & BUDGET YEAR

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



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INCREASE ACTUAL REVENUE

- Review sources of revenue such as rental income and sales and compare with other communities.
- Check with other governments charging for like services and consider if your prices are too low.
- Review Water and Sewer rates to see if they are covering the costs of operating the plants and preparing for future maintenance, replacements, and upgrades.



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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.
- Don't include any cushion you budgeted in capital outlay.



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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 government.



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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.
- Unencumbered balance: This is your estimated year end fund balance on December 31st of this year, based on your budget.



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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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Uniform Accounting Network

88 East Broad Street
Columbus, Ohio 43215

UAN Support Line

Phone: (800) 833-8261

Fax: (877) 727-0088

E-mail: uan_support@auditor.state.oh.us

Web: UANLink.auditor.state.oh.us

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Dave Yost www.auditor.state.oh.us



Dave Yost Auditor of State

88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490

E-mail: contactus@auditor.state.oh.us

www.auditor.state.oh.us
