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OHIO AUDITOR



Ohio Auditor of State  
Dave Yost

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## UAN BUDGET

Presented by:  
*UAN Project Accountants*  
Bob Walter and Trina Martin

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## Agenda



- Budget Training Resources
- Preview Budget Module
- 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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4

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## 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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5

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## Budget Highlights (CONTINUED)

- The following key year end balances are always viewable on the worksheet form:
  - Unencumbered Undesignated 12/31
  - Fund Balance 12/31
- Accounting budget changes will be detected in Budget software when editing previously recorded financial worksheets
  - Budget software prompts you with option to import all, selected, or none of the listed changes



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## Budgeting Process

- Someone has to figure out what it will cost to operate next year
- **NO ESCAPE!**



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## Budget Deadlines

- 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

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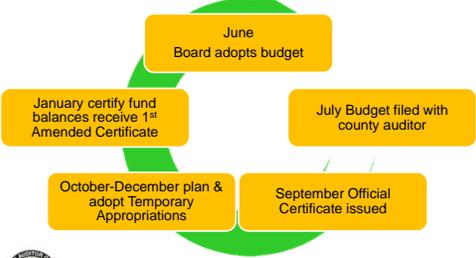
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## Timeline Official and Amended Certificate



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### Funds

Project beginning next year requiring a new fund!

Finalizing project this year – won't require budget next year!

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### Resources Available

Current Year	Budget Year
+ Adjusted fund balance	+ Estimated prior year end fund balance
+ <u>Estimated revenue</u>	+ <u>Estimated revenue</u>
= Resources available	= Resources available

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### Estimated Year End Balance

12/31 Adjusted Fund balance

+ Revenue Budgets

- Appropriations

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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
- Consider economy then and now
- Consider charge or rate changes
- If current year revenue estimates are wrong they should be corrected first

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## Correcting Current Year Revenue Estimates

- Request an Amended Certificate **and**
- Enter Supplemental Revenue Budgets in UAN
  - May need to reduce appropriations (legislated) before reducing revenue budgets
- Budget software prompts to import Accounting budget changes by all, selected, or none

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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** accounting revenue accounts
  - Inactive accounts cannot be edited

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## Current Year Appropriations

- If 100% of resources are appropriated this year, the estimated year end fund balance will be zero
- Is there a large amount of current year appropriations that won't be spent?
- Be careful! Appropriations may be spent!

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## Appropriation Accounts

- 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

- Gross wages
- Employer share Retirement & Medicare
- Health & other insurance benefits
- Contractual services – Services/Utilities
- Operating supplies – fuel, gravel, paper
- Debt – principal and interest

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## Payroll

- Employee changes?
- Pay scale?
- No pay scale – provide figures to determine if raises are affordable
- Budget estimated overtime based on past years/policies

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## Benefits

- Review insurance benefits
  - Contract renewal date?
  - Rate increases?
- Budget costs based on rate projection estimates



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## Contractual

- Utilities
- Cemetery – Grave Digging
- Fire – Inspections
- Water – Sample Testing
- Vehicle Maintenance & Repair
- Training Costs

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## Operating Supplies

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

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## Debt Payments

- Debt should be budgeted with the Principal and Interest account codes
- More than one debt can be paid from the same account codes in a fund
- Use amortization schedules to budget annual payments

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## Transfers Between Funds

- When legislated for ongoing purposes such as a 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 authorizing the transfer**

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## Advances

- Advances aren't current year budgeted items, but you can **plan** them in the budget
  - **Budgeting doesn't supersede the need for legislation authorizing the advance**
- Advances 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
- Review the estimated ending fund balance
- Continue budgeting if a balance is 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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## Not Enough Money!

- Entered fixed costs and you have a negative ending fund balance, consider:
  - A. Appropriated 100% of resources available but will only spend 75%.
    - Will carryover more money than the budget indicates

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## Excessive C/Y Appropriations

Contact your county auditor to determine which method the budget commission would like you to use on your budget:

1. Footnote where any additional carryover balance will be appropriated, but only budget up to resources available, **or** . . .

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### Excessive C/Y Appropriations

2. Board legislated reductions in current year appropriations, increasing the estimated year end fund balance
  - This will ensure the money isn't spent this year and will carryover to the new year
3. Budget the full amount needed even if it leaves a negative fund balance

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### Not Enough Money!

- Entered fixed costs and you have a negative ending fund balance, consider:
  - B. Revenue decreased, costs increased and barely have enough money to operate in the current year and will have even less to operate in the budget year

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### Not Enough Money!

**Spending needs to be reduced**  
(current year and budget year)  
**and**  
**Revenue needs to be increased!**

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### Reduce Fixed Costs

- Review fixed costs: Eliminate unnecessary services and supplies
- Negotiate better prices for services or supplies
- Purchase items at the best price

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### Increase Actual Revenue

- Review sources of revenue such as park/room rental and cemetery fees
- Compare to other entities charging for like services – are your prices too low?
- Review your Water and Sewer rates – are rates sufficient to support operation and maintenance

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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

- 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

- 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

- Complete top for County, Budget of "Your Entity Name"
- County Auditor's office generally completes this form to certify the tax valuation and the levy information

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