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Ohio Auditor of State
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www.ohioauditor.gov


UAN BUDGET Online Presentation

Presented by:
UAN Project Accountant
Trina Martin




Agenda

- Budget Training Resources
- Demonstration of the Budgeting Process in UAN Software
- Q & A



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Budget Training Resources

uanlink.ohioauditor.gov

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



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Timeline for Official / Amended

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

MAY*
Begin budget

Certificate of Resources Available

JUNE*
Adopt budget

***Libraries associated with school districts will have earlier deadlines!!**

OCTOBER - DECEMBER
Prepare & adopt new year Temporary Appropriations

JULY*
File budget

SEPTEMBER
Receive Official Certificate of Estimated Resources

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Budget Deadlines

- **Work backward from Deadline to adopt**
 - Meeting dates to discuss budget
 - Set date of budget hearing
 - Publish notice of the budget hearing.
 - Must be published at least 10 days prior to the budget hearing
 - File adopted budget!

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SOFTWARE HIGHLIGHTS

Uniform Accounting Network

Uniform Accounting Network
BUCKEYE TOWNSHIP, FRANKLIN COUNTY

Accounting Payroll **Budget** Inventory General

Transactions Utilities Reports & Statements Maintenance

Financial Worksheets

Year End Balances Certificate

Financial Worksheets x


Add Prior Years Year: 2016


Prior Year Master Worksheet

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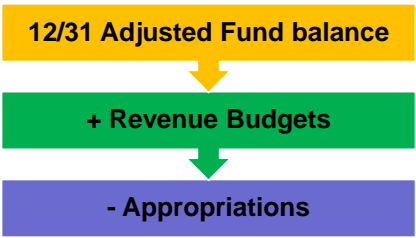
What Funds

Should be included?



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Estimated Year End Balance



12/31 Adjusted Fund balance

+ Revenue Budgets

- Appropriations

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Estimated Revenue

Build your budget on the **SOLID FOUNDATION** of accurate revenue estimates



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Estimated Revenue



Established Resources Available




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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)

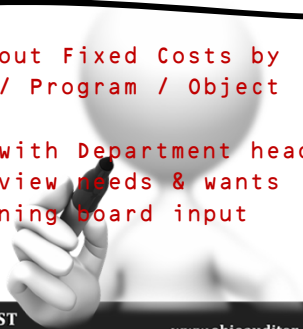


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Planning Expenditures

- Work out Fixed Costs by Fund / Program / Object Group
- Meet with Department heads to review needs & wants
- Governing board input



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Estimated Appropriations

Fixed Costs




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Estimated Appropriations

Fluctuating Expenses

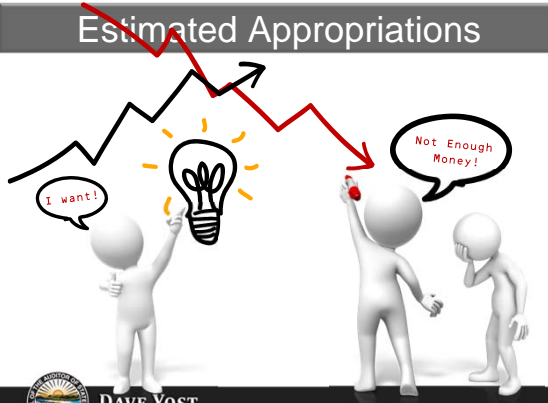
- Fuel Prices Increase
- Older vehicle / repairs
- Storm damage - overtime
- Heavy snow plow season
- Excessive heat / cold



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Estimated Appropriations



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Capital Outlay



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Estimated Appropriations



Not enough Resources Available?

NEVER inflate revenue!!!

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Estimated Appropriations



- Contact County Auditor
- Budget below zero:
 - Enter all planned appropriations even if they exceed resources
- Budget to zero:
 - Enter appropriations until you have zero resources remaining
 - Footnote the remaining items you want to add to new year appropriations

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Not Enough Money!



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Estimated Appropriations



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Estimated Appropriations



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Additional Pages


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Schedule A


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Schedule B


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Permanent Improvements


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Final Judgments

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Bonds


Amount Required for Bonds or Principal	Amount Required for Interest	Amount Receivable from Source other than Taxation	Total Required from General Property Taxes
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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Budget Certificate

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County Auditor's Estimate

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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
 Janice D'Alessandro: (614) 466-2813
 Erin O'Donnell: (614) 728-7192

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