



DAVE YOST
OHIO AUDITOR



UAN BUDGET
Presented Online
May 29, 2015
9-11 am
Presented by:
Trina Martin
UAN Project Accountant

Ohio Auditor of State
Dave Yost
www.ohioauditor.gov

Agenda

- UAN Budget module
 - Understanding the budgeting process
- Questions at the end



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Budget Deadlines

- Libraries associated with school district libraries have earlier adoption and filing deadlines than all other entities



4


DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Timeline

5


DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

County Differences

- You must understand how your county budget commission uses your budget to allocate money to your community
- Some counties have a set distribution regardless of the budget filed and others use budgets to determine distribution

6


DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Funds

Project beginning next year requiring a new fund!

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






DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Resources Available

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Estimated Year End Balance

12/31 Adjusted Fund balance

↓

+ Revenue Budgets

↓

- Appropriations



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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!

13  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

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

14  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Payroll

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

15  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Benefits

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



Contractual

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

Operating Supplies

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

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

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**

Enter Fixed Costs

- Enter fixed costs figures into the Budget software
- Review the estimated ending fund balance
- Continue budgeting if a balance is available



Fluctuating Costs

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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** . . .

25  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

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

26  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Not Enough Money!

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

27  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Not Enough Money!

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

Reduce Fixed Costs

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

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

Schedules A & B

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

31  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Statement Of Permanent Improvements

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

32  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

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.

33  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

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

34



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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

35



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

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

36



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov



37  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov



88 East Broad Street
Columbus, Ohio 43215
Phone: (800) 833-8261
E-mail: UAN_Support@ohioauditor.gov

38  **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov



**Ohio Auditor of State
Dave Yost**

88 E. Broad St.
Columbus, Ohio 43215
Phone: (800) 282-0370 Fax: (614) 466-4490
E-mail: ContactUs@OhioAuditor.gov
www.OhioAuditor.gov

39
