

UAN How to Manage Your Current Year Operating Budget New Money Quick Guide

The term “new money” in this document always refers to revenue that is not certified on your current amended certificate and not appropriated yet. When you receive money that was not budgeted at the beginning of the year, there are several steps that must be followed to make it available to spend. If you received a check, always deposit it immediately. The receipt can be added and back-dated to the deposit date after you complete steps below.

1. If the fund that will receive the new money is already in your UAN system, skip to step 1b. If the new money requires a new fund, you must add the fund, revenue, and appropriation accounts. If you do not know what fund, revenue, and appropriation accounts to use, always contact Local Government Services for advice (1-800-345-2519).
 - a. Add the fund in UAN at Accounting – Maintenance – Funds, click the add button and select the correct fund type from the drop-down list. If the default name is generic, edit the name and make it unique, e.g. change “Miscellaneous Capital Projects” to “2022 Park Improvement”. Save and close.
 - b. If you do not already have the correct Revenue Account activated go to Accounting – Maintenance – Revenue Accounts, click the Add button, select and save the new account.
 - c. If you do not already have the correct Appropriation Accounts activated go to Accounting – Maintenance – Appropriation Accounts, click the Add button, select and save the new accounts.
2. If the new money was already deposited into your account, once you add the revenue account in step 1b you will be able to post the receipt. Always back-date the receipt to the actual receipt, deposit and post dates.
3. If the new money is not already certified on your current amended certificate, request a new amended certificate from your County Auditor. Follow your county’s procedures to request the amendment.
 - a. In the UAN software enter a Revenue Budget. Go to Accounting – Maintenance – Revenue Budgets
 - i. If the fund is listed select the fund and click Supplemental.
 - ii. If the fund is new and has not had any revenue entered this year, click the add button and select the new fund from the drop-down list.
 - b. Enter the amount of the new revenue you had certified on the Amended certificate, select an effective date and click Save and Close.
4. After receipt of the new amended certificate, the governing board can adopt legislation appropriating the new certified resources. When your board adopts more appropriations you must send a copy of the signed legislation to your county auditor. This is separate from requesting an amended certificate.
 - a. When new appropriations are adopted enter them in UAN at Accounting – Maintenance – Appropriation Budgets.
 - i. If the fund is listed select the fund and click Supplemental.
 - ii. If the fund is new and has not had any appropriation entered this year, click the add button and select permanent appropriations (it would be rare that you are adding temporary appropriations for the new fund). Select the new fund from the drop-down list.
 - b. Enter the amount of the new appropriations, enter effective date and click Save and Close.