

## TIME TABLE FOR BUDGET PROCESS

(updated 1/1/20)

	SCHOOLS	
<b>AUDITOR'S RESPONSIBILITY</b>	<b>Nov. 15</b>	The Auditor mails OR emails blank "Estimate of Revenue" forms to the school for the upcoming year, starting the process once again.
<b>SCHOOL DIST RESPONSIBILITY</b>	<b>January 20</b>	"Estimate of Revenue" (Auditor Form ER-2) must be filed with the Auditor's Office. We will accept your "Budget Report" from UAN but it must also include your certification (Auditor Form ER-1) and a Debt Schedule (Auditor Form DS-1). If you have no outstanding debt please mark "N/A".
<b>AUDITOR'S RESPONSIBILITY</b>		Auditor's Office creates "Official Certificate" and schedules hearings with the Budget Commission (Auditor, Treasurer, Prosecutor)
<b>AUDITOR'S RESPONSIBILITY</b>	<b>March 1</b>	"Official Certificate of Estimated Resources" is returned to the schools along with 2 copies of the "Resolution Accepting the Amounts and Rates" which itemizes each of the voted & unvoted levies and amount of revenue generated by those levies.
<b>SCHOOL DIST. RESPONSIBILITY</b>	<b>April 1</b>	An executed copy of the "Resolution Accepting the Amounts and Rates" must be returned to the Auditor's Office.
<b>AUDITOR'S RESPONSIBILITY</b>	<b>May - June</b>	Memorandum Data sheet is prepared and mailed to school districts for year-end reporting.
<b>SCHOOL DIST. RESPONSIBILITY</b>	<b>May 30</b>	Auditor mails or emails blank "Certificate of Total Amounts from All Sources Available for Expenditures and Balances" forms to the schools. Think of this as an update to your Estimate of Revenue done in January. These forms must be completed using the ending cash balances as of June 30th for all funds and reflect encumbrances.
<b>SCHOOL DIST. &amp; AUDITOR'S RESPONSIBILITY</b>	<b>July - October</b>	Completed "Certificate of Total Amounts from All Sources Available" is returned to the Auditor's Office. From this information the Budget Commission creates the "Amended Official Certificate of Estimated Resources". This document estimates the total revenue from all sources: taxes, other sources, and balances.
<b>SCHOOL DIST. AND AUDITOR'S RESPONSIBILITY</b>		The "Amended Official Certificate of Estimated Resources" is returned to the schools for use in preparation of the "Permanent Appropriation Resolution" which must be submitted to the Auditor prior to October 1. The amounts by fund in the Appropriation Resolution must not exceed the amount of revenue by fund as shown on the Amended Official Certificate. The Auditor compares the two documents to assure the Appropriations do not exceed the Amended Certificate and then issues a "Certificate of County Auditor" that the total appropriations from each fund do not exceed the Amended Certificate.
<b>SCHOOL DIST. RESPONSIBILITY</b>	<b>October 1</b>	Annual Permanent Appropriation Resolution must be filed with the Auditor.