

TIME TABLE FOR BUDGET PROCESS

(updated 1/1/20)

	SUBDIVISIONS	
AUDITOR'S RESPONSIBILITY	May 1	The Auditor mails OR emails blank "Estimate of Revenue" forms to the subdivisions for the upcoming year, starting the budget process.
SUBDIVISION RESPONSIBILITY	July 20	"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".
AUDITOR'S RESPONSIBILITY		Auditor's Office creates "Official Certificate" and Rate Resolution and schedules hearings with the Budget Commission (Auditor, Treasurer, Prosecutor)
AUDITOR'S RESPONSIBILITY	September 1	"Official Certificate of Estimated Resources" is returned to the subdivisions 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. In addition, includes the new local government certification letter.
SUBDIVISION RESPONSIBILITY	October 1	An approved and signed copy of the "Resolution Accepting the Amounts and Rates" must be returned to the Auditor's Office.
AUDITOR'S RESPONSIBILITY	Oct. – Nov.	Auditor prepares end of year letter for subdivisions for their financial reports which includes values and rates. This is usually mailed or emailed December 1 st with blank balances form.
SUBDIVISION RESPONSIBILITY	December 1	Auditor mails or emails blank "Certificate of Total Amounts from All Sources Available for Expenditures and Balances" forms to the subdivisions. Think of this as an update to your Estimate of Revenue done in July. These forms must be completed using the ending cash balances as of December 31 st for all funds and reflect encumbrances.
SUBDIVISION & AUDITOR'S RESPONSIBILITY	Jan. 1 thru March 31	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.
SUBDIVISION AND AUDITOR'S RESPONSIBILITY		The "Amended Official Certificate of Estimated Resources" is returned to the subdivision for use in preparation of the "Permanent Appropriation Resolution" which must be submitted to the Auditor prior to April 1 st . 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.
SUBDIVISION RESPONSIBILITY	April 1	Annual Appropriation Resolution must be filed with the Auditor. Subdivisions may no longer operate under temporary appropriations. Most of these forms mentioned in this time line are available on UAN or you may use the forms we send.