

2016 BUDGET

INSTRUCTIONS TO COUNTY CLERKS AS BUDGET OFFICER FOR USING ELECTRONIC BUDGET FILES

The Missouri State Auditor's Office website, <http://www.auditor.mo.gov/>, includes links to download the 2016 County budget files. The **INSTALL** link will download all Microsoft Word and Excel budget file templates necessary for completing the county budget to your computer. Links to download individual budget sections are also on the website. Adobe Acrobat PDF files of the budget are available for counties that do not want to use the templates.

TO INSTALL THE BUDGET FILES ON YOUR COMPUTER:

Follow the County Budget Forms and Templates Link. Right click on the **INSTALL** file link and select **Save Target As...** to save a copy to your hard drive. Browse to where you saved the file and double click on the file. When the PKSFx box appears, make sure only C:\ is listed in the Extract to: box, then click OK. The **INSTALL** process creates a folder named **2016BUDGET** on your computer's C:\ hard drive and copies the budget files to the folder. Five shortcut icons will be placed on your Windows desktop for the budget files. To access a file, double-click on the icon. You may want to periodically copy the budget files from your C:\2016BUDGET folder to a CD, external hard drive, or network drive for a backup. The specific budget files include:

2016_budget_message.doc - County budget message. To enter your county's name double click on the header " _____ COUNTY".

2016_certification.doc - County Clerk's budget certification and comments and suggestions regarding the 2016 budget forms and templates.

2016_department_form.xls - Forms that are distributed to county officials to aid in preparing their current department budget. This Excel file contains twenty copies of the departmental revenues and expenditures form. If you choose to enter prior year actual revenues and expenditures before distributing the form to county officials this spreadsheet will calculate totals; however, information entered in the department_form.xls file is not linked to the budget.xls file.

2016_generic.xls - This Excel file may be used by other officials and boards which maintain funds outside the county treasury to prepare their budget or by the County Clerk to budget additional funds beyond the 35 included in the budget file. Instructions for using the spreadsheet are included in the file on the Information worksheet tab. Budgets for funds prepared using the file 2016_generic.xls **will not** automatically roll forward to the appropriation order or table of contents of the budget.xls file. Therefore, if the county wants this information to be included in the appropriation order, the County Clerk will need to compile these budget files and re-enter the totals in the "Other Funds" Summary, Revenue, and Expenditure tabs (at the end of the 2016_budget.xls file). Printed hard copies of any generic budget used will need to be forwarded to the State Auditor's Office in the budget submission package. In addition, electronic file copies of generic budgets that support totals in the "Other Funds" tabs of the 2016_budget.xls file will need to be submitted.

THE **2016_budget.xls** EXCEL FILE INCLUDES THE FOLLOWING:

1. Frequently Asked Questions (FAQ)
2. Information
3. Table of Contents
4. 2015 Schedule of Expenditures of Federal Awards
5. Schedule of Assessed Valuations, Tax Rates, and County Long Term Debt
6. Appropriation Order
7. 2016 Summary of Budgets
8. Summary of 2015 Actual Amounts
9. General Revenue Fund, Special Road and Bridge Fund, Assessment Fund, and 35 generic fund budgets

TO USE THE **2016_budget.xls** FILE:

1. **Do not delete unused worksheet tabs. Do not add or delete columns or rows. Do not change formulas. Doing so may result in incorrect totals or summary information. Do not change revenue and expenditure classifications included on the budgets. If changes are made, the classifications on the 2016 Summary of Budgets will not automatically change. Most worksheet tabs contain cell formulas, displayed as 0.00, that will change as data is entered in other cells. Do not try to delete or override the 0.00.**

Many cells in the 2016_budget.xls file are protected. This precaution is necessary to ensure the accuracy of information throughout the budget file. Please contact Jeff Roberts of our office if an error message such as #REF! or #VALUE! is displayed in a protected cell. Jeff will walk you through the procedures to correct the issue. E-mail countybudget@auditor.mo.gov or call (573) 751-4213.

2. At the bottom of the spreadsheet are worksheet tabs. Open tab "Information". Enter your county's name in the blue cell in all CAPS. The name you enter will automatically be displayed on all subsequent pages exactly as you have entered it.
3. The tab "TOC" is the Table of Contents. The Fund Name and corresponding page numbers will be automatically carried forward from the fund worksheet tabs after you enter information on the summary, revenue or expenditure tabs.
4. The tab "SEFA" is the Schedule of Expenditures of Federal Awards.
5. The tab "Val-tax-debt" includes the county Assessed Valuations, Tax Rate Schedule, and County Long Term Debt.

6. The tab "App. Order" is the 2016 Budget Appropriation order. The Fund Name, Appropriated Amount, and page numbers will be automatically carried forward from the fund worksheet tabs. Replace the example information in the blue cells on the worksheet with your county's information. The gray section of the "App. Order" tab does not appear on the printed copy of the appropriation order.
7. The tab "All Funds Summary" is the 2016 Summary of Budgets. All information on this tab, including the fund names, will be automatically carried forward from the fund worksheet tabs. **(See instruction No. 11 for procedures regarding generic fund names.)** There may be instances in which the letters of the fund name will be truncated. If this occurs you will have to override the fund name on the All Funds Summary and type in an abbreviated fund name by using rows 3-6 of the fund column.
8. The tab "Prior Year Actual Summary" is the Summary of 2015 Actual Amounts. All information on this tab will be automatically carried forward from the fund expenditure tabs. The generic expenditure tabs allow you to break out the 2015 actual expenditure amounts into the functions (County Commission, County Clerk, etc.) that spend the money. Please refer to instruction No. 11 for information about completing the expenditure tabs.
9. The remaining worksheet tabs are for the individual fund budgets (e.g. General Revenue, Special Road and Bridge, Assessment and 35 generic funds). Each fund will have three tabs. The SUM tab is the summary of available resources, estimated revenues, and appropriations for 2016 expenditures, and estimated ending balance and the cash reconciliation, R is revenues, and E is expenditures. Enter budgeted and actual prior years' revenues and expenditures. **(See instruction No. 11 for additional procedures regarding expenditures of generic funds.)**

County Clerks who used the State Auditor's Office (SAO) 2015 budget package can copy budget categories, 2014 prior year's revenues and expenditures and 2015 approved appropriations to the 2016 budget file to reduce time spent on data entry. For small blocks of data it may be quicker to enter the data rather than copying.

To copy budget categories and amounts from the 2015 budget file to the 2016 budget file, perform the following steps:

- Open the 2015 and 2016 budget files.
- You can switch between the files by pressing the Tab key while holding down the Ctrl key. You can also choose Window from the Excel menu and click on the file name.
- Block information in the 2015 budget file that you want to copy to the 2016 budget file. DO NOT include formula cells in the block. One way to block cells is to place the cell selector in the first cell of the data you wish to copy. Hold down the shift key and press the down arrow key until the range you want to block is highlighted.
- Click on the Copy toolbar button.
- Press Ctrl + Tab to switch to the 2016 file. Select the cell location in the 2016 budget file that you want to copy the information to and click on the paste toolbar button. To cancel the

"moving border" after you have finished copying the blocked data, press ESC. (Consult Microsoft Excel help topics for other methods of blocking and copying data.)

10. General Revenue Fund:

Expenditure classifications 17, 18, 19, and 20 have been left blank for you to use as necessary. Type in the general classification in the cell by the number (e.g., planning and zoning, regional child support, other, etc.). Detail and corresponding amounts may be included on subsequent rows. The total of classifications 17, 18, 19, and 20 will carry forward to the 2016 Summary of Budgets as "other" expenditures.

11. Generic funds:

Three worksheet tabs have been provided for each of the 35 generic funds. Currently a generic fund name such as "1 Fund" appears in cell 3A of the revenues worksheet tab. Change the generic fund name only in the revenues worksheet tab (R) by typing in the name of the county fund (e.g., Law Enforcement Training Fund), in cell 3A. The fund name will automatically carry forward to the respective fund's expenditures tab and fund summary tab. Please use the following criteria to ensure the fund names carry forward to the 2016 Summary of Budgets and Summary of 2015 Actual Amounts properly:

- The name of the fund you enter must always end with the word "FUND".
- You must leave only one space between each word in the fund name.
- You are limited to a maximum of five words in the fund name including the word "FUND".

You may want to rename the tabs for the 35 generic funds with the corresponding fund name or abbreviation (e.g., change 1 R to LET R). This will allow you to more quickly identify the individual funds.

To rename the tabs:

Move the mouse pointer to the tab you want to rename;

Double-click the left mouse button;

Type the new page name and press Enter.

There are ten blank categories provided for each of the generic fund expenditure worksheet tabs. You may enter a general classification (i.e., Salaries & Wages, Office Expenditures, etc.) in the cell next to numbers 1-10 as needed. Detail descriptions (i.e., Deputy Salaries, Postage, etc.) and corresponding amounts should be entered on subsequent lines. Funds with only a few expenditure descriptions (e.g., LET, PAT, etc.) may fit on one page. Subtotals at the bottom of each classification will roll-up to the Grand Total Expenditures line (row 38).

Above the Grand Total Expenditures line for each of the generic expenditure worksheet tabs is a "SUMMARY BY FUNCTION" section. You **MUST** reenter total amounts adjacent to the County Official or function name that the fund pertains to in order for the amounts to carry forward to the 2016 Summary of Budgets and Summary of 2015 Actual Amounts. The

Summary by Function totals must agree to the Grand Total Expenditures. Warning messages will be displayed on the computer screen and will print on the hard copy if the totals do not agree.

If you have more than 35 generic funds, use copies of the 2016_generic.xls file for additional funds. In order to include these additional funds on the Appropriation Order and the 2015 and 2016 Summary documents, these additional funds must be summarized by the County Clerk and re-entered (in aggregate) on the "Other Funds" Revenue, Expenditure, and Summary tabs. **As these files are included by reference in the budget approved by the Commission, copies of any additional generic files included in the budget must be returned to the State Auditor's Office when submitting your budget (both electronic and hard-copy).**

12. Summary of Available Resources, Estimated Resources and Appropriations for 2016 Expenditures, and Estimated Ending Balance:

Estimated revenues for 2016 (line 3) and Appropriations for 2016 (line 5) will automatically be carried forward from the respective revenues and expenditures tabs. You will have to enter Cash Available, December 31, 2015 (line 1), outstanding warrants (line 1.a), and Other Net Resources Available (line 7).

Subtotals and totals for Net cash available, December 31, 2015 (line 2), Subtotal (line 4), Estimated ending cash balance, December 31, 2016 (line 6), and Estimated ending balance, December 31, 2016 (line 8), will be automatically computed.

13. Cash Reconciliation:

Actual 2015 revenues and expenditures will be carried forward from the respective revenues and expenditures tabs. You will have to enter Cash Available, 12-31-14, and Adjustments. The Cash Available at 12-31-15 will be automatically computed.

If the Cash Available at 12-31-15 on the Summary and the Cash Reconciliation do not agree, a message will be displayed on the computer screen and will print on the hard copy.

14. Pages through the ASSMT E worksheet tab are numbered 1-31. You will need to number the pages for the generic funds. The page numbers will carry forward to the appropriate cells on the TOC and App. Order worksheet tabs. Scroll through the document until you find the cell with "Page". Double click on the cell, type the number (being sure to leave only one space between the word "Page" and the page number), and press enter. The page numbers must be formatted properly (e.g. Page 32, Page 33, Page 34, etc.) to carry forward. **NOTE:** It is recommended that you do not number the generic fund pages until all budget information has been entered.

15. To print selected pages of a worksheet tab, use the Excel Print Preview function to identify the pages you want to print. To use Print Preview, choose File, then Print Preview from the menu. Once you have determined the page numbers, choose Print then click on "Pages" in

the Print Range box. Specify the page numbers and click on OK. Note that the page numbers identified in the Excel print preview correspond only to the page numbers on the worksheet tabs and will not correspond to the page numbers printed at the bottom of the budget form.

NOTE: Some issues have occurred in the past where the budget forms do not print properly (e.g. too much information may print on one sheet of paper, or the page number of one page may print at the top of the subsequent page). This is caused by differences in printers and/or printer driver software. This issue has been addressed; however, if you have problems, you may contact Jeff Roberts for assistance.

16. **Upon completion of the budget, a printed copy must be filed with the State Auditor's Office. In addition, a copy of the 2016_budget.xls computer file (plus any additional 2016_generic.xls files that support totals in the "Other Funds" tabs of the 2016_budget.xls file) should also be sent to our office. The file(s) can be emailed to "countybudget@auditor.mo.gov" or a CD can be mailed through the postal service. Keep in mind that the budget file is located on your C:\ hard drive in the 2016BUDGET folder. The file must be copied from this folder because copying the budget icon on your desktop will only copy the shortcut file, not the budget file. A printed copy of budgets such as other county boards (e.g., E-911, SB 40, etc.) and various officials' funds (e.g., Tax Maintenance Fund, Law Library Fund, etc.) must be included also.**

17. **Reminder:**

Do not delete unused worksheet tabs. Doing so will result in incorrect totals or summary information. Do not add or delete columns or rows. Do not change formulas. Do not change the revenue or expenditure classifications on the budgets. If a change is made, the classifications on the 2016 Summary of Budgets and Summary of 2015 Actual Amounts will not automatically change.