

# HENDERSON COUNTY

## BUDGET GUIDELINES & INSTRUCTIONS

### FY 2009-2010 BUDGET

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## HENDERSON COUNTY BUDGET GUIDELINES & INSTRUCTIONS

### I. Introduction

As in previous years, these budget guidelines and instructions are provided to assist you in preparing your annual departmental budget request.

Budget materials should be downloaded online at <http://www.hendersoncountync.org/budget>.

All budget request forms are formatted in Microsoft Excel, while narrative information and departmental summaries are formatted in Microsoft Word. Note that all budget request forms are located in a single Excel document this year, with the various forms found within the sheets listed at the bottom of the document.

Departmental budget requests must include the following:

- A) Title page
- B) Budget narrative (explaining major increases/decreases in your budget.)
- C) Departmental summary including goals and performance measures
- D) New personnel request forms – Form A (if applicable)
- E) Capital outlay forms – Form B (if applicable)
- F) Non-Expendable supplies request form – Form B1 (if applicable)
- G) New vehicle request forms – Form C (if applicable)
- H) Summary request form – Form D (mandatory for all departments)
- I) Revenue projections form - Form E (if applicable)
- J) Technology form – Form F (if applicable)

## II. Submission of Budget Requests

Timely submission of budget requests is essential for an efficient budget process. If you find that you have completed your departmental budget request prior to the deadline, please submit it at that time. This assists in the processing of the overall budget. Important budget deadlines are detailed below: General guidelines and instructions follow for required information to be included in departmental budget requests. **Please submit budget requests via e-mail to [selenac@hendersoncountync.org](mailto:selenac@hendersoncountync.org) and [brantley@hendersoncountync.org](mailto:brantley@hendersoncountync.org).**

### Wednesday, February 4, 2009

- Departmental building project requests due to Building & Facility Services (Les Capps)
- Departmental technology requests due to Information Technology Department (Becky Snyder)

### Wednesday, March 4, 2009

- County Departments' budget requests due

## III. Guidelines and Instructions

### Title Page

The title page provides budget staff with pertinent information for scheduling budget hearings and obtaining budgetary information from contact persons. Please include the following information on your title page:

“FY 2009-2010 Budget Request”  
Department name  
Department number/org number  
Department Head name  
Budget preparer name  
Phone number  
E-mail  
Date submitted

### Budget Narrative

Provide a brief overview of the budget request in narrative form. The narrative should not exceed one (1) page and should provide a description of the major increases/decreases in the request and reasons for such increases/decreases---the driving force(s) for the request for the upcoming year. The narrative should reaffirm the need for the services provided by the department and make budget staff and the governing body aware of negative consequences if county funding is not maintained at current levels.

### Departmental Overview/Summary

It is essential that each department spend considerable time and effort on this portion of the budget request. The departmental overview should include the following sections:

#### Sections required in the Departmental Overview:

**Mission Statement:** List the departmental Mission Statement in the gray space provided in the template.

**Program Name:** When applicable, list the program name for which goals and performance measures will be listed. Additional sheets may be added if the department contains a number of different programs.

**Departmental goals:** List the departmental goals in the gray spaces provided. Additional goals may be added.

**Performance Measures:** For each goal list the performance measure estimates for the current year, targets for the upcoming fiscal year, and the overall objective. Additional performance measures may be added beyond the three spaces provided.

**Departmental financial summary: You are not responsible for this section,** which includes expenditures, revenues, and personnel. Budget staff will complete this for your department.

## Budget Request Forms

Please note that the budget forms are formatted in Excel and can be downloaded via the internet at <http://www.hendersoncountync.org/budget>. Note that all budget request forms are located in a single Excel document this year, with the various forms found within the sheets listed at the bottom of the document. To complete the forms, simply download and save to a disk or your hard drive, complete, and e-mail them with your budget request.

### A) New Personnel Request Form

The new personnel request form should include each position being requested. *You may list multiple positions of the same title, classification, pay status and start date on one line.* For example, the Sheriff's Department may list five (5) Deputy III positions with a start date of August, 2009 on one line. However, two (2) Deputy III positions with a start date of July, 2009 would be listed on a separate line from the additional three (3) positions with a start date of September, 2009. Additionally, a Deputy II position and a Deputy III position must be listed on separate lines. The following instructions should be followed in completing the new personnel request forms.

- 1 Fill in the General Fund Department.
- 2 Specify the position title.
- 3 Enter the total number of positions being requested for similar position titles and start dates.
- 4 Fill in the proposed start date. If requesting that an existing temporary position become permanent or any other reclassification, remember to request funds in that manner.
- 5 Enter the pay status: Permanent full-time, permanent part-time, temporary full-time, temporary part time or project.
- 6 Contact the Human Resources Department (697-4669) for preliminary grade classifications for new positions.
- 7 List the position(s) gross annual salary as specified in the salary schedule.
- 8 Automatically calculated based on the annual salary and hire date are: Salary Total, FICA (7.65%), LGERS (5%), Medical (\$8,270) and Dental (\$438) Insurance.
- 9 Positions should be described, and related funds needed should be listed in the appropriate space on the form. Remember, for those positions requiring a computer, printer, or other related hardware/software, you must include the related expenses on Form A – New Personnel Requests. In addition, these extra equipment requests need to be included on Form D – Summary of Requests and other forms as necessary.
- 10 Departments are not responsible for budgeting for supplemental deferred compensation, unemployment claims, workers compensation, and insurance and general bonding. These are calculated by budget staff.

**Remember: You are not responsible for calculating salary & wages or benefits. Budget staff will be providing these figures. You will only need to calculate expenses for new positions requested. Please make certain to include these expenses on related forms or simply note “SEE NEW PERSONNEL FORM”**

**B) Capital Outlay Request Form**

The capital outlay request form should be completed in full. Remember to provide descriptions for each capital item requested. Capital includes only equipment costing \$5,000 or more. The total request for capital outlay will automatically be transferred to Form D. Building improvement requests should be submitted to Central Services by Wednesday, February 4, 2009. Although these requests may be included in your budget narrative, the expenditure amounts should not be specifically included on your Summary of Requests Form. Simply type “See Form B” in the justification section of the Summary of Requests form.

\* See D) for explanation of the Departmental Request – Expansion Budget

**B1) Non-Expendable Supplies Request Form**

The non-expendable supplies request form should be completed in full. Remember to provide descriptions for each non-expendable item requested. Non-expendable supplies include only items costing between \$500 and \$4,999 per unit. The total request for non-expendable supplies will automatically be transferred to Form D. Simply type “See Form B1” in the justification section of the Summary of Requests form.

\* See D) for explanation of the Departmental Request – Expansion Budget

**C) New Vehicle Request Form**

The new vehicle request form should be completed in full. Provide the specific type each new vehicle, as well as the fuel efficiency of each vehicle which should be found at [www.fueleconomy.gov](http://www.fueleconomy.gov). When requesting vehicles, use the following fuel efficiency standards adopted by the Board of Commissioners on September 2, 2008:

Vehicle	City	Hwy	Vehicle	City	Hwy
Cargo Vans	13	17	Non-Hybrid SUVs	20	27
Crew/Extended Cab 4wd Truck	13	17	Passenger Vans	12	16
Full Size Trucks	15	19	Patrol Cruisers	17	24
Hybrid 4wd SUVs	29	27	Sedans/Small Cars	24	30
Hybrid SUVs	34	30	Small Station Wagons	22	28
Mid-Size Station Wagons	17	24	Small Trucks	19	24
Minivans	17	24			

New vehicle requests will automatically be transferred to Form D (under capital outlay-vehicles) but should be justified only on the new vehicle request form. Simply type “See Form C” in the justification section of the Summary of Requests Form.

\* See D) for explanation of the Departmental Request – Expansion Budget

**D) Summary of Requests Form** The summary of requests form should be used for summarizing all departmental requests. Each department will need to use your monthly income statements in calculating budget estimates and requests. Please make certain that all line items have been included in the budget request that are needed for the upcoming fiscal year. All line items have been included on the form, but are hidden. If you need assistance un-hiding a particular line item(s), please contact Amy Brantley.

**Please note there are two FY 2009-2010 Request columns on Form D.** The first column is the Base Budget request. Please include requests in this column that are required for your department to continue providing services at the current level. The second column is an Expansion Budget request. Use this column to request funding for any new, or expanded service to be delivered by your department. Only the additional funds needed to expand the service should be included in Column G. For example, a request to add two new school health nurses would result in salary and other information for those positions in the Expansion Budget request column, but all other salaries would be included in the Base Budget column. Similarly, any capital, non-expendable or vehicles being requested would be entered on the appropriate forms in the Expansion Budget sections. The total amounts for those requests will automatically be transferred to Form D.

**The total percentage increase being requested will be calculated automatically in the table at the bottom of Form D.** To have this percentage calculate correctly, you will need to enter all line items in the FY 08-09 revised budget column.

All line item requests should be listed on the summary form, but there is no need to justify requests that have been explained and justified on other request forms.

**Salary and wages, FICA, LGERS, and insurance line items do not need to be justified unless they include new personnel requests, reclassifications, etc.**

Portions of this form will calculate automatically, or amounts will be transferred from other forms, when using the Excel spreadsheet. This form prints vertically as opposed to horizontally. **Forecasts are not required during this budget cycle, although forecasting is always a good planning tool for your departmental operations.**

**E) Revenue Projections Forms** A Revenue Projections Form should be completed by each department that receives revenue from federal and/or state agencies, fees for services, permit fees, etc.

**F) Technology** All technology requests should be included on Form F. This includes any computer hardware or software, regardless of unit cost. Use your DP Supplies line item for all disposable items (i.e. toner, tapes, diskettes, etc.) Technology requests should be submitted to the IT Director by Wednesday, February 4, 2009, and included with your full budget submittal. Cost estimates are NOT required for Microsoft software products, PC desktops, notebooks or servers. For all other items attach a quote, or contact the IT Department for assistance.