

# Budget Directives

In October, all County department and agency heads are asked by the Director of Finance and Management Services to follow the following guidelines in the submission of the operating and capital improvement budgets:

## 1. Operating Budget

- a) Maintain the operating expenditure (non-salary, non-capital) at current expenditure levels. Any increase over the prior year should be justified in detail.
- b) Provide detailed descriptions of each line item highlighting any changes that have caused a fluctuation in amounts from one year to another. Detailed descriptions include, for example, listing of all memberships, dues, continuing education, professional service contracts and maintenance contracts.
- c) Provide documentation for any requests for additional personnel or position changes, including detailed operating and capital costs incurred as a result of the additional personnel or position change, and an organizational chart indicating where this position is classified in relation to the department.
- d) Provide a detailed justification of capital items greater than \$5,000 unit cost submitted in the budget, including capital item name, whether capital item is a replacement or an addition, unit cost of capital item, and quantity of each item.
- e) Include an overall merit increase in the departmental budget for all positions subject to the merit increase.
- f) The County uses an Excel budget template that enables each department to prepare a budget request. This serves as the basis from which all line item amounts are documented.
- g) Departments charged with the oversight of the calculation and/or collection of revenue (tax, service fee, grant, etc.), must provide a detailed analysis of both demand factors and rates are formulated to calculate such revenue.

## 2. Capital Budget

- a) Submit justification and description of any major capital expenditure (\$50,000 or more) complete with an analysis of impact on the operating budget for the following five years.
- b) Provide documentation of any non-local funding (e.g. debt proceeds, grants, etc.) to be used to fund the capital project.
- c) Construction projects must be supported with common attributes, such as square footage, and cost per square foot, and acreage.

## 3. Five Year Plan

- a) Submit justification and description of any service level change, additional personnel, position changes, or capital items for the following five fiscal years.
- b) Provide documentation of any non-local funding for the Service Level Plan.