

## **Budget Directives**

In September, all County department and agency heads are requested by the Director of Finance to submit operating and capital improvement budget in accordance to the following guidelines:

### **1. Operating Budget**

- a) Provide detailed descriptions of each line item request, 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.
- b) 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.
- c) 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.
- d) Verify all departmental positions, both vacant and filled, and proposed compensation as provided by the Finance department.
- e) 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 Financial 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.