



Wakulla
County
Budget
Manual

FY 2010-
2011

This document is designed to assist with the preparation and submission of the annual budget.

Office of
Management
and Budget

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WAKULLA COUNTY BUDGET CALENDAR

FISCAL YEAR 2010-2011

DATES

ACTION

January 25, 2010	BOCC Approval of the FY10/11 Budget Calendar
March 2, 2010	Office of Management and Budget sends Budget Request Packages to all Departments and Constitutional Officers.
March 4, 2010	1 st Budget Development Workshop
April 9, 2010	All BOCC Department Budget Requests are due to the Office of Management and Budget to begin analysis.
April 12-23, 2010	Meetings with Departments to review requested budgets.
May 1, 2010	Final Day for Constitutional Officers to Submit Budget Requests (F.S. 129.03 [2])
May 6, 2010	2 nd Budget Development Workshop & Legislative Update
May 10-14, 2010	Meetings with Constitutional Officers to review requested budgets.
June 10, 2010	3 rd Budget Development Workshop-Legislative Update and Mid-Year Report and Recommended Adjustments.
July 1, 2010	Certification of Taxable Property Values by the Property Appraiser (193.023 F.S.)
July 15, 2010	Tentative Balanced Budget is placed on the desks of the Board of County Commissioners. (F.S. 129.03 [3a])
July 19, 2010	Board Sets First and Second Public Hearing Dates
By August 1, 2010	Board to Advise Property Appraiser of Proposed Millage Rate, Rolled Back Rate, Date, Time and Place of First Public Hearing. (200.065.[4b]F.S.)
August 5, 2010	4 th Budget Development Workshop.
August 14, 2010	Last day for the Board of Commissioners or the Property Appraiser to submit additional information or testimony

	to the Department of Revenue regarding the Property Appraiser's tentative budget request. (195.087[1a]F.S.)
August 15, 2010	Deadline for Department of Revenue to make Budget Amendments or changes to the Property Appraiser's Budget.
August 22, 2010 (within 55 days of Cert. or 10 days after tax roll is adopted)	Property Appraiser mails Notice of Proposed Property Taxes (200.065 [4b]F.S.)
September 7, 2010 (within 80 days /no sooner than 65 days from Cert.)	Public Hearing to be scheduled on Tentative Budget and Proposed Millage Rate (200.065[4bc] F.S.)

The following dates are based on the Public Hearing to Tentatively Adopt Budget and Proposed Millage Rate taking place on September 7, 2010.

September 15, 2010	Advertise Intent to Adopt a Millage Rate & Final Budget (200.065[4d] F.S.)
September 20, 2010	Public Hearing to be scheduled on Final Budget & Adopt a Millage Rate by Resolution or Ordinance (200.065[4d(3)] F.S.).
September 23, 2010	Board to forward Resolution or Ordinance adopting Final Millage to Property Appraiser, Tax Collector and Department of Revenue.
October 22, 2010	Certified Compliance to the Department of Revenue.

Financial Policies

General Policy:

1. The Operating Budget authorizing expenditure of County funds will be adopted annually by the Board at the Fund level. The Budget will be presented in a multi-year format to aid in long term planning.
2. The budgeted expenditures and reserves of each fund (including the reserve for contingencies, Reserve for fund balance, and all other purposes) will equal the sum of balances brought forward for the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year. In plain language: the revenues and expenditures must be equal on a fund by fund basis in order to present a "balanced budget".
3. Fiscal Planning shall estimate 95% of all ad-valorem receipts reasonably anticipated from all sources. This will be the basis for budgeted revenue F.S.129.01 (2) (b)

Budgeting Process-Summary of Statutory Requirements:

Wakulla County has an important responsibility to its citizens to correctly account for public funds, to manage County finances wisely, and to plan for adequate funding of services desired by the public. Chapters 129 and 200 of the Florida Statutes establish legal procedures for Counties to follow when determining their individual budgets, as well as annual tax, or millage that ultimately results from those budgets. The County incorporates these statutory provisions (as well as those Generally Accepted Accounting Principles specific to state and local governments) into all financial policies set forth by the County.

Chapter 129 of the Florida Statutes, titled "County Annual Budget" requires all Counties establish "an annual budget for such funds as may be required by law or by sound financial practice and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year." Wakulla County naturally observes this requirement, and, as a matter of policy and of law, also follows and incorporates other subsections of this chapter, including such key principles as:

1. Chapter 129.01(2) (b): "The budget shall be balanced...the total of the estimated receipts including the balance brought forward, shall equal the total of the appropriation and reserves."
2. Chapter 129.01(2) (b): The budget..."shall conform to the uniform classification of accounts prescribed by the appropriate state agency."
3. Chapter 129.01(2) (c) (1): "A reserve for contingencies may be provided in a sum not to exceed 10 percent of the total budget." The reserve creates a pool for

- unallocated funds that may be needed for expenses not foreseen or contemplated when the original budget was created, such as storm emergencies.
4. Chapter 129.01(2)(b)(2): "A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1st of the ensuing fiscal year until the time when the revenues for that year are expected to be available." A cash balance reserve essentially pays expenses for a County until revenues from ad valorem (property) taxes are levied and collected.
 5. Using specific procedural guidelines, as established by Chapter 129.06(2)FS, the County Commissioners may amend the current year budget:
 - a. For unanticipated revenue related to a particular fund
 - b. For appropriations of expenditures within a particular fund
 - c. For appropriations from the reserves of a particular fund
 - d. For transfers between funds

Florida Statutes Chapter 200, titled, "Determination of Millage" defines how Florida counties must proceed with respect to raising operating monies through taxation of real, personal and tangible property both before and after the final budget is established. The responsibilities of the Property Appraiser, the Tax Collector, and the Board of County Commissioners with respect to this duty are detailed here. In addition, this chapter places special emphasis upon the legal requirement that the proposed millage rates be advertised to the general public well in advance of their finalization, in order to allow the public ample opportunity to respond to them through public hearings. It is the policy of Wakulla County to follow these procedures in order to comply with Florida Law.

Budget Modification:

Budget modifications shall follow the rules set forth in Chapter 129.06 Florida Statute

Wakulla County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

A supplemental budget hearing and a budget resolution shall be required for the Board to recognize an unanticipated excess amount of anticipated revenue.

A budget resolution approved by the Board shall be required for revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budget fund increases.

Wakulla County has two (2) levels of budget amendments.

1. Any transfer across department/division lines, from reserves, or increase of staffing levels must have Board approval. This also includes any transfer of positions from one department to another.
2. The Budget Officer or his / her designee must approve any transfers affecting personnel costs, capital projects / equipment, and / or all other forms of budget changes (changes to line items) within the same department / division.

All amendments/transfers of funds will first be reviewed and approved by the division or department director of the requesting department, followed by a review for subsequent denial/approval by the Board of County Commissioners and /or the County Administrator, as set forth in the following:

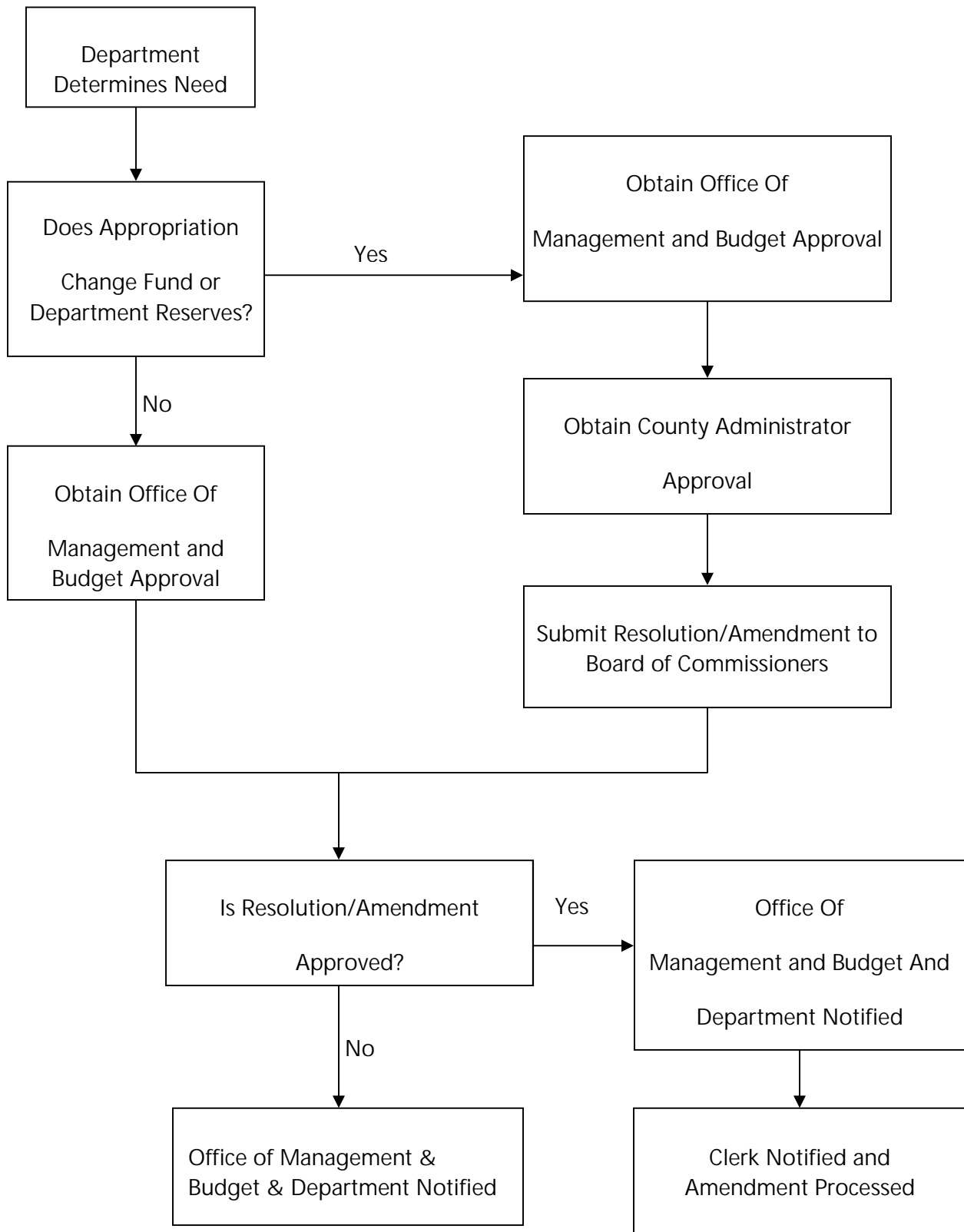
- a. Provide that the County Administrator may authorize inter-fund transfers up to \$10,000.
- b. Provide that inter-fund transfers greater than \$10,000 and all inter-fund transfers may be approved by a majority vote of the Board of County Commissioners.

All requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

An annual mid-year budget adjustment process will be established to ensure that all fund budgets are in-line with Board direction.

All requests for budget modifications must be submitted on a form entitled "Budget Amendment" and signed by the Department Head. They are then sent to the Office of Management and Budget (OMB) for review and approval. If required, they are sent onto the next level for further approval.

BUDGET RESOLUTION AND AMENDMENT PROCESS



Budget Procedure Policy:

Budget formulation, adoption, and execution involve year-round interaction of many people at various levels within the County. The purpose of this process is to identify service needs, develop strategies for meeting these needs and development of detailed revenue and expenditure plans to carry out the strategic plans. The budget process incorporates the following procedures and activities.

- The development of the budget preparation manual and the design and printing of budget forms.
- An annual meeting with the Office of Management and Budget (OMB) staff, County Administrator, department heads, and the Board of County Commissioners to set goals and priorities for the coming fiscal year.
- Distribution of budget packages to all operating units at a kickoff meeting with the County Administrator. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
- OMB reviews and tabulates all operating budgets, capital improvement projects, and revenue projections. Each submission is analyzed for accuracy, content, and compliance with the previously determined priorities and policies.
- OMB meets with each department to review their budgets in detail and make adjustments if needed. These meetings give each department head the opportunity to discuss and defend the amounts requested in their individual department budget submission.
- The County Administrator and OMB meet with each department to review and evaluate individual budgets. These hearings provide a forum for the explanation of revisions determined by OMB, and for any additional revisions by the County Administrator.
- Constitutional Officers submit their budgets to OMB by May 1st or as otherwise required by the Board and allowed by law.
- A tentative balanced budget is generated and distributed to the Board by July 15 of each year.
- The Board reviews the requests in a series of budget workshops throughout the year.
- Public hearings are held to adopt the proposed budget, millage rates, and Capital Improvement Program.
- October 1st, implementation of the adopted budget and Capital Improvement Program.

A finalized budget is printed, bound, and distributed.

Chapter 1

Completing Budget Forms

Completed Budget Workbooks should contain the following:

- ✓ Department name, Division name and fund code (enter on Form 1 only)
- ✓ Justification for new requests or increases to existing budgets
- ✓ All Capital Improvement Projects associated with the Division
- ✓ Complete listing of all employees and salaries within the Division
- ✓ All entries into the budget workbook only should be done in yellow shaded areas

Form 1

Form 1 contains the personal services, operating expenditures, Capital Outlay and CIP costs associated with your budget. Please note there is a difference between Capital Outlay and a CIP Project. Capital Outlay expenditures result in the acquisition of or the addition to, fixed assets such as buildings, land and roads. CIP Projects are described as a non-recurring expenditures of \$25,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land including the time frame completion, the location, description, the estimated total expenditure, and the proposed method of financing. All CIP projects will be entered on Form 5 CIP.

Form 1 provides an opportunity to give brief justification for increased budget requests. Justification for all Capital Outlay request less than \$25,000 should be completed in detail on Form 3A or 3B.

The budget form workbook has been prepared to include yellow shaded areas in which you will enter information. The other fields are not adjustable. If there is a discrepancy, please contact the Office of Management and Budget where corrections will be made and new forms will be distributed. Actual mid-year entries will also be provided by the Office of Management and Budget.

Completing Form 1

Section 1 outlines all Personal Services costs. This information includes salaries, FICA, Health Insurance, Retirement and Workman's Compensation. Your workbook should have all entries

associated with personal services already completed from the previous year. If no changes are requested, simply review the entries to see if the request is congruent with the previous year information. If you are planning on requesting funding for a new position you may do so on Form 4B in the workbook.

Section 2 is your Operating Budget which contains expenses such as travel, fuel, offices supplies and contracted services. These expenses should remain constant unless you are anticipating a specific increase to an area or if you notice an area which has obviously been over or under budgeted in the previous year based upon mid-year actual. Utilities should be broken out individually not lumped together (e.g., electric, gas, phone, other, etc.).

If there are no additional funds needed to support your program enter the prior year expense budgets.

Over Budgeting and Under Budgeting

While Personal Services costs are relatively constant, the operating costs for each Division may fluctuate from year to year. If you have an area in your budget that you are anticipating a shortage, please look in other categories that are going to be under budget and adjust your budget. All total budgets are expected to remain the same from the previous year unless otherwise approved through the Office of Management and Budget.

Form 2A

Form 2A establishes the request and justification for the purchasing of New Equipment, otherwise considered Operating Capital Outlay. Operating Capital Outlay purchases are costs associated with non-recurring expenditures such as a new computer, vehicle or new building not to exceed \$25,000. Non-recurring means the purchase will not happen every year. CIP form is for Capital Outlay purchases over \$25K.

Operating Capital Outlay costs will be included in the operating budget for your Division and may be used as soon as the final budget has been approved by the Board of County Commissioners. Approval for all Operating Capital Outlay requests must include detailed justification and have prior approval from the Office of Management and Budget.

Completing Form 2A

Section 1 refers the Quantity you are going to purchase of a certain item. If you are going to purchase two new computers then enter the number 2. It is the number of items you are planning on purchasing.

Section 2 requires a Description of the item to be purchased. Please provide detail of the item such as the make and model of the computer you would like to purchase.

Section 3 requires a Justification for the items to be purchased. This section is very important, providing justification will help ensure your item will be approved. In order to

obtain new equipment there must be adequate justification included with your request. An example would be:

We are purchasing the new computer to accommodate a new clerical position approved by the Board of County Commissioners on May 15, 2009 at the Regular Board Meeting. This computer is needed for the employee to perform necessary tasks associated with the position.

Another Example from an actual submittal would be:

Quantity Requested	Description of Equipment	Justification of Request	Unit Cost	Total Cost
3	Automatic ventilators	allows hands free ventilating of patients – without complete supervisory staffing there is not extra person to assist manually	3,200	\$9,600.00

Section 4 refers to the Unit Cost. This is the amount each unit will cost to purchase. The form will calculate the total cost based upon the quantity of units and cost per unit.

Section 5 is your Total Cost of the Operating Capital Outlay items. This amount will be shown on Form 1 as well and included in your total operating budget.

Form 2B

Form 2B establishes the request and justification for the purchase of Replacement Equipment less than \$25,000.

Equipment that needs replacing is also considered to be a Capital Outlay request and will be included in the operating budget for your Division. This type of equipment could be replacing existing computers, vehicles or furniture. Form 2B can be completed by following the same steps outlined in Completing Form 2A with a few exceptions, the Age of the item to be replaced, Condition of the item to be replaced and the Fixed Asset Number.

Completing Form 2B

Section 1 refers the Quantity you are going to purchase of a certain item. If you are going to purchase two new computers then enter the number 2. It is the number of items you are planning on purchasing.

Section 2 requires a Description of the item to be purchased. Please provide detail of the item such as the make and model of the computer you would like to purchase.

Section 3 requires the approximate Age of the item to be replaced.

Section 4 requires the estimated Condition of the item to be replaced. A simple scale can be used; Bad, Fair and Good. This information will be useful in determining if the item can be used elsewhere in the organization.

Section 5 requires the Fixed Asset Number to be entered on the form. Every item owned by the County over \$500 purchase price should have a Fixed Asset Number. This is used to track County property and maintain accurate records of all County purchases. It is vital that this number be entered on this form.

Section 6 requires a Justification for the items to be purchased. This section is very important, providing justification will help ensure your item will be approved. In order to obtain new equipment there must be adequate justification to purchase the equipment. An example would be:

We are requesting the purchase of a new computer to replace an existing computer that our Information Technology Division has deemed unusable. This purchase of one computer is needed to support new software package which will be compatible with all other computers currently owned by the County. The computer to be replaced is 10 years old and in bad condition.

Another example from an actual submittal would be:

Quantity Requested	Description of Equipment	Age	Condition	Fixed Asset Number	Justification of Request	Unit Cost	Total Cost
1	monitor/defibrillator	8 years	fair	0425	increasing repair/maintenance - possible upgrade to monitor screen that can show all portions of 12 lead simultaneously	16,900	\$16,900

Section 7 refers to the Unit Cost. This is the amount each unit will cost to purchase. The form will calculate the total cost based upon the unit cost per item and the quantity of units requested.

Section 8 is your Total Cost of the Capital Outlay items. This amount will be shown on Form 1 as well and included in your total operating budget.

Form 3A

Form 3A examines each Program's Performance by listing major accomplishments from the previous year and major goals for the upcoming year. This form provides an opportunity to elaborate on your Division's performance and relevance to the County as a necessary and vital part of local government. Please examine your Division's prior year accomplishments carefully and be sure to include all relevant activity. This form is extremely important to the overall justification of your Division and is connected with the security and well-being of everyone working within the Division.

Completing Form 3A

Section 1 requires a Program Description. This includes all functions performed by your program on a day to day basis as well as major and minor functions that are required for your program to operate and serve the community properly. Do not assume that your program has been defined properly in the past. Review prior program description submissions carefully to be sure all aspects of your Division are accounted for in detail.

The following is an example program description within the County:

The Planning and Zoning Division is responsible for the long-range comprehensive planning of Wakulla County's future high-quality growth and preservation of natural resources. The Planning and Zoning Division also provides technical planning support to the Board of County Commissioners, County Administrator, other County Divisions and the public.

The Planning and Zoning Division performs the daily operations associated with the implementation of the Wakulla County Comprehensive Plan; provides interpretations and implements the current planning, site plan, design, environmental, subdivision and zoning regulations; processes development permit applications; and administers the Technical Review Committee process.

The Planning and Zoning Division is also responsible for staffing the Planning Commission, Local Planning Agency, Board of Zoning Adjustment, Board of County Commissioners and any citizen advisory committees established by the Board to address planning and zoning issues. The Planning and Zoning Division takes an active role in coordinating with local, regional and state organizations on transportation, environmental and land use issues.

Section 2 Major Accomplishments gives you a chance to highlight your programs performance during the current fiscal year. Note specific accomplishments associated with your program. List each accomplishment separately and in detail.

An example of major accomplishments would be the following:

<p>MAJOR ACCOMPLISH- MENTS THIS YEAR</p>	<p>For the 08/09 Budget year, the Planning and Zoning Division accomplished several things: 1. Submitted an updated Capital Improvements Element (CIE) to the State of Florida Department of Community Affairs in advance of the December 2008 state-mandated deadline; 2. Participated in a Joint Meeting with Leon County, the City of Tallahassee and affected parties regarding the protection and restoration of Wakulla Springs; 3. Advertised and obtained a Planning and Engineering Consultant for the provision of general services to Wakulla County; 4. Participated in the first annual Public School Facilities Element (PSFE) Interlocal Agreement Meeting between Wakulla County School Board, Wakulla County, City of St. Marks, and the City of Sopchoppy;</p>
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Section 3 gives a chance to look forward at future plans for the next fiscal year. Your Program Goals are designed to be connected with not only your previous year accomplishments but should also link directly with the goals of the Board of County Commissioners. Take time to research the goals of your County and adjust your own program goals to coincide. List each goal separately. A good example of outlining program goals would be the following:

MAJOR	1	Dedicate efforts to reduce crime and the fear of crime throughout our County.
GOALS FOR	2	Ensure tax dollars and other resources are being used efficiently and effectively to provide the support needed to service the County.
NEXT YEAR:	3	Enhance the image of the Wakulla County Sheriff's Office with regard to the Citizens, Commissioners and the media.
	4	Dedicate efforts to enforcing traffic laws.

Form 3B

Form 3B is an extension of Form 3A and provides an elaboration of your Program Goals and methods that will be used to accomplish these goals. Each goal listed on Form 3A will have a complete detail of what Objectives are going to lay out in order to meet the goal. Each goal will have Measures through which each objective can be quantified. In other words, our Division has a goal of how are we going to accomplish this goal through objectives and how are going to account for each objective, through measures.

Completing Form 3B

Section 1 Enter the Goal Number associated with the goal from Form 3A. Then enter the Name of the Goal.

Section 2 describes in detail what Objectives will be used to complete the goal. Each goal may have several objectives in order to achieve.

Section 3 reflects the specific Measures used to document the progress of each objective. The following example provides detailed description of goals, objectives to meet the goals and how to measure each objective:

LIST of MAJOR GOALS FOR NEXT YEAR: From Form 3A	1	Dedicate efforts to reduce crime and the fear of crime throughout our County.
	2	Ensure tax dollars and other resources are being used efficiently and effectively to provide the support needed to service the County.
	3	Enhance the image of the Wakulla County Sheriff's Office with regard to the Citizens, Commissioners and the media.
	4	Dedicate efforts to enforcing traffic laws.
GOAL # 1		Dedicate efforts to reduce crime and the fear of crime throughout our County.
OBJECTIVES	1	Positively impact the perception of fear in our neighborhoods and business areas through enhanced interaction and communication between the citizens of our County and deputies.
	2	Continue to focus on the County-wide traffic issues.

MEASURES	1	Number of bike patrols
	2	Number of local area checks
	3	Number of traffic stops
GOAL # 2	Ensure tax dollars and other resources are being used efficiently and effectively to provide the support needed to service the County.	
OBJECTIVES	1	Formulate an agency staffing plan that responds effectively to population growth and increasing demand for community service
	2	Request a performance/staffing audit of the Wakulla County Sheriff's Office Law Enforcement Division.
	3	To receive an unqualified "clean" opinion on the Wakulla County Sheriff's Office financial statement audit.
MEASURES	1	Number of staffing plans implemented
	2	Number of staffing/performance audits conducted
	3	Number of unqualified/clean opinions received
GOAL # 3	Enhance the image of the Wakulla County Sheriff's Office with regard to the Citizens, Commissioners and the media.	
OBJECTIVES	1	Create monthly activity reports for the Commission and County Administrator.
	2	Encourage citizens and members of media to participate in the ride-a-long program in order to provide a better understanding of our role in the County.
	3	Continue to hold the Citizen's Police Academy.
MEASURES	1	Number of monthly activity reports distributed to Commissioners and County Administrator.
	2	Number of citizens that participated in deputy ride-a-long program.
	3	Number of civilian graduates from Citizen's Police Academy.
GOAL # 4	Dedicate efforts to enforcing traffic laws.	
OBJECTIVES	1	Create fully functional Traffic Unit
MEASURES	1	# of officers assigned to unit
	2	# of officers trained in traffic
	3	# of traffic citations issued

As you can see this example clearly lists all goals found on Form 3A and gives specific Objectives designed to meet each goal. The Measures are then aligned to account for each objective.

Form 3C

Form 3C examines a program's Measurement Data over a three year period. This information provides vital statistical trend data that allows each Division look at a comparison of activity over the past two years and project how much activity will occur during the upcoming fiscal year. This information is important for all Divisions but particularly important if your program is generating revenue from these activities. For instance if the Building Department issued 5000 permits two years ago and 2500 last year there is a distinct trend downward in the number of building permits issued. The revenue associated with this activity was drop as well.

Completing Form 3C

Section 1 is the Item or Activity that is being measured such as building permits. Enter in the total number of measureable activities that your Division currently performs.

Section 2 begins with the Actual Number of times an activity was performed two years ago.

Section 3 requires the Actual Number of times an activity was performed from last fiscal year. This number will be an estimate based on the number of times the service was performed during the first six months of the current year. If the total is 120 at six months, divide 120 by 2 to give an estimated total for the current year. If the total is 100 at four months, divide 100 by 4 and multiply 25 by 12 to get an estimated total for the current year.

Section 4 allows you to enter a Projected Number for the upcoming fiscal year, based on the past two years, what the total number is going to be for the upcoming year. This can be done by calculating an average, add the two figures and divide by two. An example of projecting total number of a particular service can be seen below.

	ITEM	ACTUAL 2007/2008	ESTIMATED 2008/2009	% CHANGE	PROJECTED 2009/2010	% CHANGE
1	Number of plan reviews performed.	401	210	-48.00%	300	43.00%
2	Number of inspections performed.	5,813	5,604	-3.60%	5,800	3.50%
3	Number of Certificate of Occupancies issued.	402	247	-38.56%	450	82.19%
4	Amount of revenue collected	439,674	431,147	-1.94%	475,000	10.17%
5	Amount of revenue spent.	410,456	404,204	-1.52%	425,000	5.14%
6	Amount of hours spent on training.	245	165	-32.65%	200	21.21%

Form 4A

Form 4A should be a complete Personnel Listing of all employees currently working in your Division along with their salaries based upon hour rate. You should also include all vacant positions currently available in your Division. This form is essential to accurate budgeting for the upcoming year. It should be noted that the Total Salary is the amount an employee receives prior to benefits. Benefits must be included in order to obtain a comprehensive view of how much each position will cost the Division.

Completing Form 4A

Section 1 is the Position Title for each member of your team.

Section 2 is the Employee Name of the individual currently holding the position.

Section 3 is the Hourly Rate for each position entered on the form. This rate is needed to calculate the total salary. If your employee is on salary and you are not sure of the hourly rate simply take the annual salary and divide by 2080 if they are full-time. If the position is half-time, divide the total salary by 1040.

Section 4 Contains the Total Number of Hours this position will work in one year. A full-time position is 2080. Part-time is 1040. The only time these hours will vary is with EMS and Fire positions. The follow chart gives the differences between categories within Fire and EMS:

EMS	Hours
*EMS Ambulance Flex	832
*EMS Ambulance Overtime	832
EMS Ambulance Regular Employee	2912
EMS Ambulance Supervisor	2080

Fire	Hours
*Fire Flex	560
Fire Regular Employee	2912
Fire Supervisor	2080

*Please note: EMS Flex, Fire Flex and EMS Overtime positions will be enter onto a separate personal services form (Form 4C EMS-Fire Flex) found in your budget workbook.

Section 5 is the Funding Source associated with the position. If the position has two funding sources please be sure to indicate this on the form by entering all the information twice.

Section 6 is the Percentage of the Position funded by a given source. This percentage must be entered on the form or the total salary will not calculate. Most positions will be funded 100% from the one funding source, however there are positions that have multiple funding sources and this needs to be documented on the form. An example of a position with multiple funding sources would be in the Housing Division.

Form 4B

Form 4B is designed to allow Divisions to request New Positions. All new position requests must be approved by the Office of Management and Budget before being entered into the budget form workbook.

Once these positions have been approved, enter the information exactly as shown on Form 4A with the exception of Justification for Position. This should be detailed with specific dates of approval as well as the need for the position. Remember this justification is essential to approval of the additional position.

Completing Form 4B

Section 1 is the Position Title for each member of your team.

Section 2 is the Employee Name of the individual currently holding the position.

Section 3 is the Hourly Rate for each position entered on the form. This rate is needed to calculate the total salary. If your employee is on salary and you are not sure of the hourly rate simply take the annual salary without benefits, and divide by 2080 if they are full-time.

Section 4 Contains the Total Number of Hours this position will work in one year. A full-time position is 2080. Part-time is 1040. The only time these hours will vary is with EMS and Fire positions. The follow chart gives the differences between categories within Fire and EMS:

EMS	Hours
EMS Ambulance Flex	832
EMS Ambulance Overtime	832
EMS Ambulance Regular Employee	2912*
EMS Ambulance Supervisor	2080

Fire	Hours
*Fire Flex	560
Fire Regular Employee	2912*
Fire Supervisor	2080

*Please note: EM, Flex, Fire Flex and EMS Overtime requested positions will be entered on Form 4B of the budget workbook. The hours should reflect what type of position you are requesting.

Section 5 is the Funding Source associated with the position. If the position has two funder sources please be sure to indicate this on the form by entering all the information twice.

Section 6 is the Percentage of the Position funded by a given source. This percentage must be entered on the form or the total salary will not calculate. Most positions will be funded 100% from the one funding source, however there are positions that have multiple funding sources and this needs to be documented on the form. An example of a position with multiple funding sources would be in the Housing Division.

Section 7 is the Justification for the position request. Explain in detail the need and the approval dates associated with the additional position(s).

Form 5-CIP

Form 5-CIP gives a complete assessment of each Division's current and requested Capital Improvement Projects. These projects must be over \$25,000 in total cost and a useful life of 5 years, which includes the cost of the project as well as costs associated with the purchase such as additional equipment and any additional costs the project will produce such as additional personnel, operational costs, etc. Be sure to include all costs with the project to get a clear picture of the real amount that should be budgeted to support the project.

Please note that if a project is going to be paid over multiple years, the cost per year must be entered on the form. This essential information is used to formulate the County's 5 year Capital Improvement Plan.

Your budget workbook contains one Form 5-CIP, if you have multiple projects you can make a copy of the form. Simply right click on the Form 5 CIP tab at the bottom of the form and choose move or copy option. Select "create copy" and highlight "move to end". Each existing project will need to be updated with current status information and requested funding for the upcoming fiscal year.

Completing Form 5-CIP

Section 1 is the Division Priority #. Each project should be ranked according to division priorities. Give each project a number according to this ranking and put that number here.

Section 2 is the Project Name. If the project is an existing project please be sure to use the exact name used in previous year requests to avoid confusion.

Section 3 provides a place to indicate if this is a New Project or an Existing Project.

Section 4 The Project Justification is critical to your project approval. Provide detailed justification and background of the project. If this project has been approved by the Board of

County Commissioners or is related to the Board Priorities please indicate approval date or the connection to Board Priorities.

Section 5 is the Project Description. This section should include information such as the outcome of the project as it relates to your program and how it will benefit the County or you division's ability to perform necessary tasks. The description of the project should also include a synopsis of the entire project. If the project is going to be in multiple phases but utilize the same funding source be sure to include that information in your description. This section should be considered an extension of the justification that provides essential details about the project.

Section 6 gives your division another opportunity to justify the project by describing the Potential Impact if the Project is NOT funded in the year requested. If not funding this project in the current year will negatively impact your program or the County, provide specific examples of what will occur.

Section 7 designates the Funding Source associated with the project. The funding source should be predetermined. Do not enter a project without identifying the funding source.

Section 8 The Current Budget refers to amount of money set aside for this project during the current fiscal year. This means the project already exists. Enter the amount allocated to the project this fiscal year.

Section 9 Prior Expenditures is the amount of money spent on the project Year to Date. If there will be funding left from this year that needs to be carried forward into the upcoming year add the amount to carry forward to the current year request.

Section 10 Request for Budget Years allows your division to budget for large projects over multiple years. If the project is going to be completed in Phases, enter the amount that will be needed to complete each phase over a five year period of time.

Section 11 refers to the Impact a Project will have on Operating Budget. Each project will carry with it additional costs that do not get captured in the cost of the project itself, such as additional gasoline for a new truck, or the cost of additional personnel to operate a new facility.