GRANVILLE COUNTY



##### BUDGET INSTRUCTION MANUAL

**FISCAL YEAR 2018-2019**

General Instructions

Departments are requested to use these instructions as a guide in preparing the financial section of your fiscal year 2018-2019 budget requests. If you still have questions after reading these instructions, don’t hesitate to call the Finance Department.

 **Total Budget** – For fiscal year 2018-2019 County Departments should prepare their departmental budgets using a budget-to-budget approach. Each line item in your budget should be supported by adequate detail to justify your requested budget amount. Please be prepared to explain and discuss requests for funding which exceeds the fiscal year 2017-2018 budget by each line item. Departments are expected to return budgets to the County Manager which are equal to or less than the amended 2017-2018 budget as of January 31, 2018.

 **Personnel Services** – This includes salary and benefits. The Finance and Human Resources departments will compile the payroll and benefits portion for full-time and part-time positions for each department’s budget. They will also input this information into your budget worksheet. For fiscal year 2018-2019, the finance & human resources departments will budget part-time payroll line items based on current and historical funding levels. If you believe additional funding is required for part-time payroll, please prepare detail calculations for your part-time payroll expenditures.

*If you request additional staff, you should do so on the service expansion worksheet.*

 **Operating Expenditures (Current operations)** – Operating cost needed to provide departmental services should be included in this section of your budget. Operational changes that enhance, reduce, or increase services should be included as a service expansion. Please include details to support your budget request.

**Capital Outlay** - Forms are provided for capital items that are included in your budget. We request that you include one to three years of capital outlay information. Details for fiscal year 2018-2019 should correspond to your capital outlay (510) line-item request amount.

**Revenues** - Revenues generated by a department should be estimated by the department manager. Other revenues or more detailed analysis of existing revenues can be estimated using the form provided on page 15. It is extremely important for departments to evaluate and project revenue levels for the current fiscal year as well as for the 2018-2019 fiscal year. *Requests for fee increases or modifications of revenue structures should be proposed as part of the budget process, if warranted. A copy of the current fee manual is available on the County Web site along with other budget documents.*

**Line Item Justification:** Each line item should be justified on the form on page 13 *or a similar form*. Use additional sheets as necessary. The totals should match the amount on the summary worksheet.

**Annual (Continuation) Budget Estimates - Expenditures**

**Expenditure Worksheet**

**[This worksheet will be sent to you via E-mail.]**

 This printout is designed to summarize all of your department’s budget requests. Complete this form as carefully as possible and be certain to check your totals.

 There are six (6) columns on this form with amounts. They are as follows:

1. Prior Year Budget “**Amended Budget 16-17**”: These figures represent the budgeted expenditures for the last completed fiscal year.

2. Prior Year Actual “**Expended 16-17**”: These figures represent the actual expenditures for the last completed fiscal year.

3. **Amended Budget 17-18**: These figures represent the current year’s budgeted amounts (revised through 1/31/2018).

 4. Current Year Actual “**Expended 17-18**”: This column represents what has been spent during the first seven months of this fiscal year (1/31/2018). This column is very important for projecting expenditures for the balance of the fiscal year and projecting requested budgets for expenditures for fiscal year 2018-2019.

6. **Percent Spent**: This column shows the percentage spent of the current year’s budget as of January 31, 2018.

7. **Department Head Request 18-19**: This column is blank and should be used by the Department Head for entering his/her budget request for FY 2018-2019.

**Annual Budget Estimate**

**Capital Equipment Requests – Multi-year**

 The Capital Outlay Request form can be found on page 14. Please complete this form as accurately as possible. It will be used throughout the year and in future years by the County Manager and Finance Director as a checklist of all Capital Equipment requisitions. If equipment is approved, it will be budgeted under Capital Outlay (510).

1. List all requested Capital Equipment items in priority order. If equipment is requested, indicate in the first column whether it is "New” with a (N) or a “Replacement” with a (R).

2. Equipment is physical property, other than land and buildings, having a useful life of more than one year or costing more than five hundred dollars ($500). Do not include vehicles. If your department is scheduled for a new vehicle, the Finance Department will provide the budget amount. If purchase is for computers or computer components, refer to #8.

3. Under “Remarks”, if equipment is a replacement, please explain why it is proposed for replacement. If equipment is new, briefly explain why it is proposed as a new addition to total equipment.

4. For “FY”, indicate the fiscal year in which the purchase is projected. Next year is FY 18-19. Please make your estimates for the next three (3) years.

5. Enter the Quantity and the estimated Net Cost of the items requested in the appropriate columns.

6. Total all columns designated on the form for each fiscal year.

7. Do not write in the recommended columns.

***Note: Keep in mind this is a multi-year approach to budgeting, rather than replacement on an emergency or unplanned basis.*** ***Try to include all items that need to be systematically replaced.***

8. In an effort to come up with the most economical, uniform and accurate estimates of computer purchases for the budget process, the County has decide to channel requests for computer and software prices and through the IT department.

If you plan to purchase computers of any type in the upcoming budget year, send to the IT director an explanation of what quantity and type of computer you want (laptop, desktop, tablet, etc.) as well as any software purchases. The IT department will send you an estimate of what the cost of these devices and software will be. You can use this number for your computer capital expenditure budget figure.Revenue Budget Worksheet and

Revenue(s) Projection Form

Revenue Budget Worksheets are available from the Finance Department for those departments which generate revenues. Please estimate the entire amounts expected to be received for both this year and next year for those revenues that your department generates. Your estimates are important for preparing revenue projections for the coming fiscal year. **Departments that do not generate revenue can skip this section.**

1. Please include any known **additional** revenue sources under the Source column on the attached REVENUE PROJECTION FORM (See Page 15). Include any “per unit” charge or fee.
2. Include the account number for the revenue, under the Account Number column.
3. For existing revenues, you can request the Revenue Budget Worksheet from the Finance Department.
4. If you requested the Revenue Budget Worksheet, budgeted and actual revenues for FY16-17 are shown.
5. Budgeted and YTD (01/31/2018) actual figures for FY 17-18 are shown.
6. Enter the Departmental estimate of total revenues for FY 17-18 in the 6/30/18 Estimate column. Note and briefly explain at the bottom or on the back of the form any major changes.
7. Enter your request (best estimate) of revenues reasonably expected to be received in FY 18-19.

8. Total all columns as designated on the form.

**Organizational Chart**

Organizational charts are critical to understanding how the department functions. The fiscal year 2018-2019 budget will include organization charts for each department. The chart currently on file in the County Manager’s Office can be downloaded from the Finance Department page of the County’s web site or can be found in the 2017-2018 budget document.

 Please include a copy of the organizational chart(s) with your budget request. If the current organization chart is not accurate, please pencil your corrections on it or create a new organizational chart in Microsoft Word format.

**Budget Narrative Form**

 The Budget Narrative form gives every department the opportunity to provide the County Manager, Board of Commissioners, and Granville County Citizens with written information on the overall mission of the department, the highlights of this fiscal year (2017-2018) which the department has already achieved or will achieve prior to June 30, 2018, and the goals or work plan highlights which the department intends to achieve in the new fiscal year 2018-2019. The form can be found on page 12.

 Please be as factual and direct as possible. Use statistics when possible. For the fiscal year 2018-2019 Budget, bulleted highlights and goals will be presented. Please feel free to elaborate on each of these in your budget request if you feel additional information will help the County Manager and the Board better understand your highlights and goals.

 The information in the current budget can be viewed on the County web site and can be used as an example for guidance.

 If you do not make any changes to the budget narrative description from the previous year, please write, “Same as FY 2018” in the narrative section. If your narrative is basically the same as last years and you’re making minor changes, if possible, please underline the text you have added or changed.

**Position Reclassification**

**Request Policy**

 The County implemented the compensation and classification study on January 1, 1999. By annually reviewing the compensation and classification study plan, the system can be maintained on an ongoing basis. If you believe that a particular job/classification (not employee) is not accurately reflected in the plan, include a memo to the Human Resources Director on or before **March 5, 2018**. You must include reasons why the job justifies a different grade. Please include a correct job description with hand written proposed modifications and corrections.

**(Copies of Job Descriptions can be obtained from the Human Resource Department)**

REQUIRED:

* Memo to Wendy Pennington, Human Resources Director stating reasons why the job justifies a different grade.
* Job Description with proposed modifications & corrections.

 Department: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Date Submitted: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

###### Checklist of Items

###### For 2018-2019 Budget Submission

* + 1. Completed Budget Expenditure Worksheet

* + 1. Line Item Justifications
		2. Budget Estimates for Capital Equipment
		3. Revenue Projections (if applicable)
		4. Explanation & Justification for Service Expansions

 **(Due March 2th)**

* + 1. Organization Chart (updated if changes need to be made)
		2. Completed Budget Narrative Page
		3. Position Reclassification Memo & modified Job Description **(Due March 5th)**
		4. Rate increases – include supporting documentation

\*Please complete this and place this page on top of your budget submission packet.

PLEASE NOTE THAT SERVICE EXPANSIONS AND THE BUDGET REQUEST INFORMATION IS DUE ON OR BEFORE **MARCH 2th** .

POSITION RECLASSIFICATIONS ARE DUE ON OR BEFORE **MARCH 5th**.

Other Information and Forms

* FY 2018-2019 Budget Worksheet(s) (for expenditures)
* Narrative Information and Organizational Charts are available from fiscal year 2017-2018 Budget Document.
* FY 2018-2019 Budget Worksheet(s) (for revenues), if applicable can be obtained from the County Finance Department.

Budget worksheets are available from the Finance Department; if you have not already received one, please email your request for these worksheets to Steve McNally at steve.mcnally@granvillecounty.org

Organizational Charts can be viewed in the 2017-2018 budget document.

Last year’s narrative information and Performance Measures are available in the final budget for fiscal year 2017-2018 and can be downloaded from the Finance Page of the County Web Site.

**Budget Narrative Form**

**Description:** (Describe why your agency exists and what it produces)

**Fiscal Year 2017-2018 Work Plan Highlights:** (Describe and list no more than five (5) key accomplishments of the agency during this current fiscal year).

**Fiscal Year 2018-2019 Goals:** (Describe and list no more than five (5) key goals which the agency looks to achieve during this coming fiscal year).

**Make additional copies of this sheet as necessary or attach additional information.**

**Line Item Justification**

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of Account** | **Account Number** | **Projected Budget Needs FY 18-19** | **Justification** |
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Make Additional Copies of this sheet as necessary. This form is available as a Microsoft Excel document under the “budget forms section” of the Web Site or contact the Finance Department.

**Annual Budget Estimate**

**Multi-Year Capital Equipment**

 **Request**

Fund: \_\_\_\_\_\_\_\_\_\_\_\_\_Department\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- | --- | --- |
| Item(N) (R) | Remarks |  FY | RequestedQuantity | RequestedCost | Recommended Quantity | Recommended Cost |
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|  | Totals |  |  |  |  |  |

Make Additional Copies of this sheet as necessary. This form is available as a Microsoft Excel document under the “additional forms section” of the Web Site or contact the Finance Department.

Revenue Projection Form

Fiscal Year 2018-2019 Department\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Source** | **Account Number** | **FY16-17****Actual** | **FY17-18****Budget** | **FY17-18****Actual****To-Date** | **FY17-18****Dept.****Est.** | **FY18-19****Dept.****Request** | **FY18-19****CountyMgr Recom** |
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Make Additional Copies of this sheet as necessary. This form is available as a Microsoft Excel document under the “additional forms section” of the Web Site or contact the Finance Department.

Request for Service Expansion

This form should be completed if you are requesting an operational change that will increase or reduce your departmental budget. If the increase is attributed to several factors, a form should be completed for each service change.

**Title of Service Expansion** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Department \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Purpose and Justification (use statistics where available and attach additional sheets as necessary)** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- |
|  | EstimatedCost/ (Savings) | Detail Explanation/ Justification of Cost |
| Personnel |  |  |
| Operational |  |  |
| Capital Outlay |  |  |
| Total Expenditures |  |  |

|  |  |
| --- | --- |
| **Revenue to offset Costs** |  |
| ***Total Cost of*** ***Service Expansion*** |  |

Make Additional Copies of This Form As Necessary.