

MEMORANDUM

January 7, 2008

TO: All Department Heads
Constitutional Officers
Superintendent of Schools
Affiliated Agency Heads

FROM: 2008 - 2009 (FY09) Budget Committee

RE: Development of the FY09 County Budget

A budget meeting is scheduled for 10:00 AM on Thursday, January 10, 2008 in the Board of Supervisors meeting room. The purpose of the meeting will be to inform department and agency heads of the local and State revenue projections for the upcoming budget year and discuss how this will affect the expenditure operating and CIP budgeting processes. You will have the opportunity to ask any questions and discuss any concerns or comments you may have about the preparation and format being used for the FY09 budget development. Every department/agency will have the opportunity to individually discuss their request with the budget committee on Monday, March 10th, or Tuesday, March 11th.

As was the case last year, each department and agency head will need to look at existing programs to ensure that they are appropriate and efficiently operated. If changes are in order, then these should be considered in conjunction with this year's priorities and initiatives adopted by the Board of Supervisors and then incorporated into operating budget requests. Please remember that your requests are based upon service requirements of the citizenry as determined by the Board of Supervisors. Therefore, base your requests on sound direction from the Board that support and fulfill Campbell County's adopted Vision, Mission, Priorities and Initiatives.

In order to make sure that we are all working with the same information, we ask that you provide a detailed revenue estimate along with your expenditure request. The budget committee recognizes that many departments' expenditure and revenue projections are based upon information provided by the State. Therefore, use the best estimate that you have at this time and provide updates upon receiving them. This includes all compensation board submissions made by the Constitutional offices.

As last year, we are operating on a zero based budget program. Although your budget requests may have been approved last year, this does not infer that they will automatically be approved this year. Need and justification must be shown. Obviously, some line items require more justification than others. Typically non-routine operating expenses (such as furniture and fixtures) require more justification than routine expenses (such as gasoline or copy charges). Please use your own judgment and ask if you are not sure.

PERSONNEL INFORMATION:

Full-Time Salaries - Do not include any salary amounts or increases (COLA or merit) for full-time employees. **Indicate the current number and type of staff positions approved by the Board.** Management Services will budget the full time salaries as well as the COLA and merit increases that are budgeted in the Non-Departmental budget. **Note any outstanding staff vacancies. This is very important to help ensure appropriate amounts are budgeted.**

Part-Time Help – Please provide the dollar amount needed. Management Services cannot speculate what amount is needed for every department. This figure may fluctuate from year to year, so please provide the amount needed as well as appropriate justification.

EXAMPLE - The _____ office requests continued funding for one Director and one Administrative Aide.

Current Director - \$ *leave blank*

Current Admn. Aide - \$ *leave blank*

Part-time Help – \$ 10,140.00
2 drivers @ \$6.50 per hour (approximately 15 hours each per week)

FICA/OASI - Leave blank
VRS - Leave blank

Health Insurance - Leave blank ***Management Services will budget ALL fringes for full-time and part-time hours.***

VRS Group Life - Leave blank

Workers Comp - Leave blank

NON-PERSONNEL INFORMATION:

Please make sure that you list what it is needed and how you arrived at the request. Below is one example to help you. Attached with this memo are more budget examples to guide you on appropriate detail.

EXAMPLE – Dues & Association Memberships -

District Court Judges of Virginia (Judge Crumbley)	\$40
Judiciary Section of the Virginia Bar Association (Judge Crumbley)	\$20
Dues for Clerk and five Deputy Clerks to the Association of District Court Clerks of Virginia (\$20 each) x 6	<u>\$120</u>
Total Requested	\$180

Green bar printouts **will not** be passed out at the January meeting. Instead, these will be sent to you electronically. Use these to assist you in your budget process. The printouts provide FY08’s adopted budget as well as six months actuals for FY08. It also provides a couple prior year actuals so that you can see historical data and possible trends. There is no need to fill in the green bar printouts or turn them back in to Management Services; simply make sure that all line items are on the white budget forms and that you have not left out any important budget information.

Please review your budgets carefully and budget items in the appropriate line item. For example, file cabinets, chairs, and desks should be budgeted in furniture and fixtures and not office supplies. If you are unsure as to where to budget a particular item or if you require new line items that are not on your budget sheet(s), please contact Cathy Vance or Wendy Goggins and they will assist you.

If you have any questions on values to use for items listed within your budget such as insurance and gasoline, please contact the purchasing office at 332-9566. Central Purchasing will issue a memorandum relating to property and liability insurance, gasoline, paper/supplies, postage and some other miscellaneous costs.

Please use the Expenditure Budget Form and the Revenue Budget Form found under the County Information folder under County Forms to submit your operations budget information and requests via **e-mail** to Cathy Vance in Management Services no later than February 15th at 5:00 PM. The exception to this is the school’s budget, which is due by Friday, March 21st.

All Priority 1 Initiatives for FY 09 approved by the Board should be documented with a completed PIO listed under county forms as **CIP and Operations Funding Form (PIO front page)**. Both the cover page and the detailed task page should be completed and turned in with the Operations Budget Request. This new form takes the place of the old PIO form and allows all priorities and initiatives and CIP requests to be efficiently budgeted under one form. The completed PIOs also need to be reviewed by the appropriate PIT team.

Attached for your reference are the following items:

- 1) Budget Timetable.
- 2) Generic budget examples.

CIP PLAN FOR FY2009 - FY2013

Under County Information/County Forms/**CIP and Operations Funding Form** you will find the new form for the CIP/Operating request. This now takes the place of the old CIP form and allows all priorities and initiatives to be efficiently budgeted under one form. This form is to be used on any CIP project that is new or was submitted as NEW last fiscal year. Any old CIP projects prior to FY07/08 may be resubmitted using the old form.

You can also find the most recent CIP Summary Report for the time frame of FY2008 - FY2012 in Excel format for your review under a separate folder named CIP Report.

Please submit new CIP requests and resubmitted existing CIP requests to Cathy Vance via **e-mail** by February 1st, 2008 for FY2009 - FY2013.

If you have any questions regarding this year's budget preparation please contact the following budget committee members for additional information as noted:

- 1) Cathy Vance – 332-9885 - General questions, accounting needs, salaries, personnel benefits, and format inquiries.
- 2) Wendy Goggins – 332-9531 - General questions, accounting needs, salaries, personnel benefits, and format inquiries.
- 3) Alan Lane – 332-9667
- 4) Clif Tweedy – 332-9621

cc: Board of Supervisors