

MEMORANDUM

December 7, 2009

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

FROM: 2010 - 2011 (FY2011) Budget Committee

RE: Development of the FY2011 County Budget

A budget meeting is scheduled for 10:00 AM on Thursday, January 7, 2010 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 FY 2011 budget development. Every department/agency will have the opportunity to individually discuss their request with the budget committee on Monday, March 8th, or Tuesday, March 9th.

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 priority 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, and Priority 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. **Please keep in mind that we anticipate reductions in revenue from the state for FY 2011 that could negatively impact overall budget resources by 5% or more.** 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 Staff – Please indicate the current number and type of all full time staff positions approved by the Board. Please do not provide salary or benefits costs as Management Services will provide compensation and benefit costs associated with the appropriate positions you have included as having been approved by the Board. **Please note any outstanding staff vacancies at the time of your budget submission as this is very important to help ensure appropriate staffing levels are budgeted.**

Part-Time Staff – 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. Management Services will provide all costs for FICA and workers comp. **For permanent part time positions approved by the Board please note any outstanding staff vacancies at the time of your budget submission.**

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

Current Director (1)	-	\$ <i>leave blank</i>
Current Admn. Aide (1)	-	\$ <i>leave blank</i>

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	<i>Management Services will budget ALL fringes for full-time and part-time staff.</i>
VRS Group Life - Leave blank	
Workers Comp - Leave blank	

The County will include in the FY2011 overall budget submission the expected savings impact for compensation and fringe benefits resulting from the mandated rolling staff vacancy program for full-time and permanent part-time positions. Management Services will account for these budgeted expenditure savings in Non-Departmental.

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 Cook)	\$40
Judiciary Section of the Virginia Bar Association (Judge Cook)	\$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

Management Services will e-mail you Excel spreadsheets that include information you will need to submit your budget requests for FY11. The information provided will include information as to your FY10's adopted budget amounts as well as six months actual history for FY10. The information will also provide two full previous fiscal years of actual history so that you can see historical data and possible trends. You do need these Excel spreadsheets for any other purpose than to assist you in completing the white budget submission forms. You should receive these Excel spreadsheets by January 12 once we have closed out the December accounting month period.

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 and she 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 Thursday, February 11th at 5:00 PM. The exception to this is the School's budget, which is due by Friday, March 19th.

All Priority 1 Initiatives for FY2011 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 form allows all priority initiatives and CIP requests to be efficiently budgeted under one form. The completed PIOs also need to be reviewed by the PIO PIT team.

Attached for your reference are the following items:

- 1) Budget Timetable.
- 2) Generic budget examples (3)

CIP PLAN FOR FY2011 - FY2015

Under County Information/County Forms/**CIP and Operations Funding Form** you will find the form for the CIP/Operating request. This form is to be used on any CIP project that is new or was submitted as NEW the last two fiscal years. Any old CIP projects prior to FY07/08 may be resubmitted using the old form, or, you may resubmit them again using the new form. **All existing CIP projects approved by the Board must be resubmitted in order to be included in the CIP for FY2011-FY2015.** Please submit new CIP requests and resubmitted existing CIP requests to Cathy Vance via **e-mail** by January 29th, 2010 for FY2011 - FY2015.

For your information purposes you can also find the most recent CIP Summary Report for the time frame of FY2010 - FY2014 in for your review under a separate folder named CIP Report under County Information.

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, salaries, personnel benefits, and format inquiries.
- 2) Teresa Julian – 332-9531
- 3) Alan Lane – 332-9667
- 4) Clif Tweedy – 332-9621

cc: Board of Supervisors