

## **INSTRUCTIONS FOR DEPARTMENTS**

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### **QUICK START GUIDE FOR FY 2017 BUDGET DOCUMENTS**

#### **Step 1: Complete Form B for all cost centers under your purview.**

- a) All departments should complete Capital Outlay, Commodities & Services, and Contributions line items.
- b) Only the Rehab & Nursing Center, Health Department, Mental Health, and Forest Preserve District need to complete Salaries & Benefits line items.
- c) Enter FY 2016 projected amounts for each line item.
- d) Enter FY 2017 requested amounts for each line item.
- e) Contact the Finance Office if you need additional line items added to your budget that better classify your revenues or expenditures. A complete list of available account numbers can be found in the Chart of Accounts located in Section D of the Budget Book.

#### **Step 2: Complete Form H - Commodities & Services for all cost centers under your purview.**

- a) All departments should complete lines 1 through 4.
- b) If you are requesting more than a nominal increase in Commodities & Services for FY 2017, complete line 5.
- c) To provide helpful documentation during the review process, if your FY 2017 budget request includes any of the following ten line items, it is recommended that these line items be itemized to show how the FY 2017 requested budget amounts were determined:
  1. 8001 – Registrations
  2. 8002 – State Required Training
  3. 8008 – Training
  4. 8011 – Memberships
  5. 8021 – Maintenance of Software
  6. 8022 – Maintenance of Equipment
  7. 8044 – Telephone (only if the line item exceeds \$10,000)
  8. 8051 – Professional Services
  9. 8061 – Commercial Services
  10. 9011 – Postage (only for single bulk mailings over \$3,000)

#### **Step 3: Complete Form A – Summary Report of Entire Department Budget for all cost centers under your purview.**

#### **Step 4: Complete the following three forms only if they are applicable to your FY 2017 budget request:**

1. Form E – Changes to Authorized Positions
2. Form G – Equipment/Furniture/Vehicle/Other Capital Request Form
3. Form M – Request for Items to be Included in Five Year Special Funding Plans

#### **Step 5: If necessary or desired, a cover memo can be drafted and submitted with your budget forms to clarify requests, provide supplemental information, describe proposals or concerns, etc.**

#### **Step 6: Submit all the forms completed in Steps 1 to 5 to the Finance Office by Monday, August 1, 2016.**

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1. **Forms are due by Monday, August 1, 2016.**
2. The sole budget parameter for FY 2017 is to present a balanced budget. Accordingly, please keep this in mind when preparing your budget requests and incorporate the department specific items discussed during the preliminary budget meetings held with each department.
3. We encourage you to file your budget requests electronically by emailing them to the Finance Office at [budget@dekalbcounty.org](mailto:budget@dekalbcounty.org). If you need help with how to use the electronic forms or how to submit them, please call Dytania Washington in the Finance Office at ext. 7274 or (815) 895-7274.
4. **Please round all budget line items to the nearest \$100.** Revenues should be rounded down and expenditures should be rounded up. This is an easy step to overlook but it simplifies the budget review process by making the numbers much easier to work with.
5. Form neatness? All forms submitted are copied and shared with the County Board so the more legible they are, the better. The first preference is to submit the forms electronically. The second would be to type the forms, except Form B, which, if not done electronically, will be entered electronically by the Finance Office. Writing, albeit neatly, is the last preference, but certainly acceptable.
6. Certain forms used in previous years have been eliminated this year because they were infrequently used. For example, Form C-Revenues and Form F-Request for Additional Overtime will not be used this year. Accordingly, if you have any supplemental information to submit that is not applicable to an existing form, for example a new revenue source/fee or a justification for an increase in expenditures, a cover memo with or without attachments should be submitted describing the supplemental information, concern, proposal, request, etc.
7. To help you with some basic information in preparing your budget, two “Quick Guides” have been included - one for “Prices” and one covering “Big Number” items.
8. As technology continues to influence how we do business, IMO recommends and supports Dell hardware, Microsoft Office software, and HP printers for departments not participating in the Asset Replacement Fund program should you desire to be a part of the main network which provides internet and email access. These computers, monitors, software, and printers fulfill the standardization goal of the County while offering competitive prices for reliable systems. You are strongly encouraged to use “Tier 1” hardware and software as outlined in the “Quick Price Guide”. Since FY 2009, a five-year life cycle for a desktop computer has been the target.
9. **Please don’t calculate salary amounts unless you are the Rehab & Nursing Center, Health Department, Mental Health, or Forest Preserve District.** If you are requesting a new position or an upgrade to a position, the salary amounts should still be left the same. However, your Form A summary should indicate that there are position changes included in your budget requests. If your requests are approved in the Administrative Recommendation, the salaries (from Form B) will be adjusted at that time.

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10. Requests for new positions and/or upgraded classifications will be reviewed from several perspectives including, but not limited to whether or not the County wants the change, and what permanent new funding source is being proposed to cover any additional costs.
11. Budget requests for Capital Outlay line items (accounts 7000-7999) will need to be described in detail on Form G including a brief description, quantity, cost, and rationale for each item requested. You may wish to use the “Quick Price Guide” for assistance. If you exceed the standard pricing listed in the guide, please include a reason why that is necessary. **NOTE: Capital Outlay line items (accounts 7000-7999) are to be used only for items with a unit cost of \$1,000 or more that have a useful life in excess of one year. Smaller equipment purchases for items with unit costs of less than \$1,000 or with a useful life of one year or less should be budgeted in Commodities & Services line items (accounts 8000-9899).**
12. **The requested amounts for each Commodities & Services line item (accounts 8000 through 9899) should be carefully analyzed with a goal of requesting enough funds to cover any contractual obligations while limiting any discretionary spending to minimum required levels.** For example, an increase in a multi-year maintenance contract for a critical piece of equipment or software should be fully funded even though the cost is increasing, while perhaps the scheduled replacement of an often used piece of equipment could perhaps be deferred for another year or two depending on its condition. However, if more than a nominal increase in total Commodities & Services is being requested, an explanation should be provided on Form H to explain the increase. In order to provide helpful documentation during the review process, if your FY 2017 budget request includes any of the following ten line items, it is recommended that these line items be itemized to show how the FY 2017 requested budget amounts were determined: 8001, 8002, 8008, 8011, 8021, 8022, 8044, 8051, 8061, and 9011. An example of a completed Form H has been posted to the Budget Forms page of the website.
13. Be sure not to include “Contributions To” line items (accounts greater than 9900) in the Commodities & Services total.
14. **All departments must submit Form A, Form B, and Form H.** You don’t need to submit any forms where you are not providing information. Please refer to the Form Submittal Requirements (Form vi) for clarification on which forms are required to be submitted.
15. The Administrative Recommendation on the budget by the County Administrator and Finance Director will be presented to the Finance Committee on the first Wednesday of September. Any recommendations that you do not agree with, may be appealed by using Form P. Appeals are due in the Finance Office by Wednesday, September 28, 2016.
16. County Board Committee reviews will occur from September 29, 2016 through November 1, 2016. While the budget process is geared for concentrating reviews to items that have been appealed, Board members are certainly welcome to ask questions in any areas of interest to them.
17. **Forms are due by Monday, August 1, 2016.**