

DUNN COUNTY

**2011
BUDGET
GUIDELINES**

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DUNN COUNTY 2011 BUDGET GOAL

To create a balanced budget which provides for the implementation of the mandates of the County and the policy expectations of the Board of Supervisors while meeting the requirements of law established by the State of Wisconsin in Wis. Stat. 66.0602

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2011 Summary of Key Dates for Department Heads

Below is an overall summary of what will be expected of you as a department head in the 2011 budget process.

1. **April 9, 2010** - Distribution of budget packet in interoffice mail
 - **April 30, 2010** – All Information Technology Request Forms must be returned to the Information Technology (IT) Division
 - **June 1, 2010**– All new position requests due to Human Resource Manager at the Administrative Coordinator's office.

The Executive Committee will not support a budget which allows for the creation of new positions in any department unless those positions are either funded through a source of revenue other than the property tax levy or evidence has been presented that the cost of a newly created position is offset by the ability to eliminate an equal or greater expense in some other part of the budget.

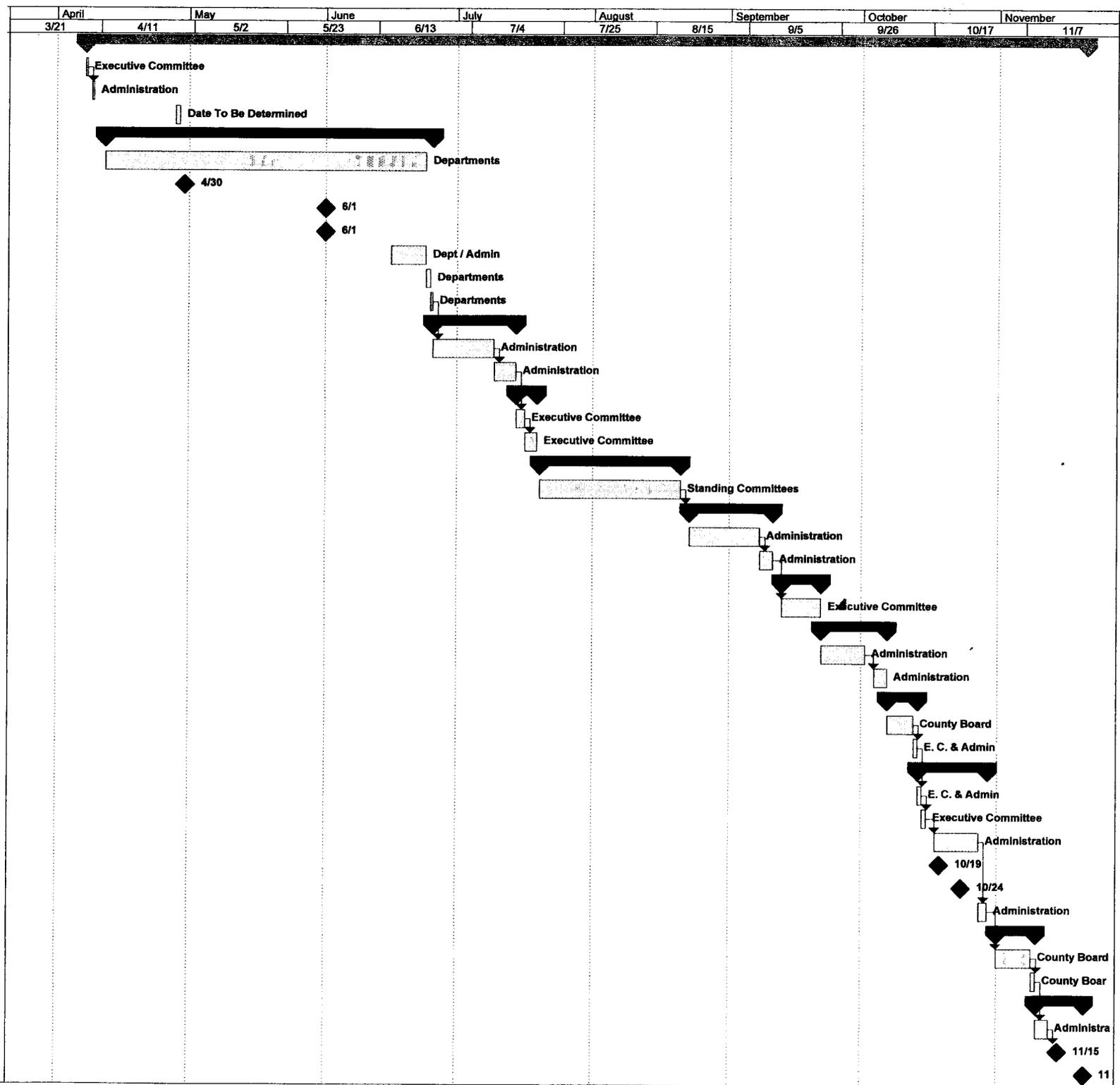
2. **April 12, 2010 thru June 24, 2010** - Departments prepare budgets adhering to budget guidelines. Revenue and expenditures justifications are both required in an excel format.
3. **June 16, 2010 thru June 23, 2010** – A brief meeting will be scheduled for each department head to meet with Budget & Accounting Manager at the Administrative Coordinator's Office. The purpose of this meeting will be two-fold:
 - To discuss progress of department budget
 - To address any problems or concerns encountered in preparation of budget
4. **June 25, 2010 -1:00 PM** – Deadline for submission of the 2011 budget document. Paper copies of department narrative, organization chart, revised organization chart requesting new positions, salary schedule, revenue justification, revenue worksheet, expenditure justification, expenditure worksheet, new position request(s), and the capital projects form need to be turned into the Administrative Coordinators Office by 1:00 pm. Please put a cover sheet with your departments name on top of all the documents. The reports should be printed from your Dunn County Information Budget folder so the correct path is printed on the documents.
5. **Subsequent to June 25, 2010** – Be prepared to present and justify your budget request through the traditional standing committee review process.

Thank you for your cooperation! If you, at any time, have any questions concerning the 2011 budget process/preparation, feel free to contact the Budget & Accounting Manager at the Administrative Coordinator's Office.

Schedule for Preparation

ID	Task Name	Duration	Start	Finish	Resource Names
0	2011 BUDGET PLAN	162.5 days	Wed 4/7/10	Sun 11/21/10	
1	Adopt Budget Calendar and Goal	4 hrs	Wed 4/7/10	Wed 4/7/10	Executive Committee
2	Distribute Budget Guidelines	4 hrs	Fri 4/9/10	Fri 4/9/10	Administration
3	Supervisor Workshop on Budget Process	1 day			Date To Be Determined
4	Departmental Budget Preparation	54.63 days	Mon 4/12/10	Fri 6/25/10	
5	Planning	53 days	Mon 4/12/10	Wed 6/23/10	Departments
6	ITRF's Due	0 days	Fri 4/30/10	Fri 4/30/10	Departments
7	New Position Requests Due	0 days	Tue 6/1/10	Tue 6/1/10	Departments
8	Personnel Worksheets Available	0 days	Tue 6/1/10	Tue 6/1/10	Admin
9	Dept / Admin Review meetings	6 days	Wed 6/16/10	Wed 6/23/10	Dept / Admin
10	Prepare Final Submission Draft	1 day	Thu 6/24/10	Thu 6/24/10	Departments
11	Budget Request Submission	5 hrs	Fri 6/25/10	Fri 6/25/10	Departments
12	Administration Review	13 days	Fri 6/25/10	Wed 7/14/10	
13	Prepare 1st draft	10 days	Fri 6/25/10	Fri 7/9/10	Administration
14	Copy & Distribute Draft	3 days	Fri 7/9/10	Wed 7/14/10	Administration
15	Executive Committee Review	2.5 days	Wed 7/14/10	Mon 7/19/10	
16	Review Period	2 days	Wed 7/14/10	Fri 7/16/10	Executive Committee
17	Committee Meeting	4 hrs	Wed 7/14/10	Mon 7/19/10	Executive Committee
18	Standing Committee Review	24 days	Tue 7/20/10	Fri 8/20/10	
19	Committee Meetings	24 days	Tue 7/20/10	Fri 8/20/10	Standing Committees
20	Administration Review 2nd draft	15 days	Mon 8/23/10	Fri 9/10/10	
21	Prepare 2nd draft Budget	12 days	Mon 8/23/10	Tue 9/7/10	Administration
22	Copy & Distribute Draft	3 days	Wed 9/8/10	Fri 9/10/10	Administration
23	Executive Committee Review	7 days	Mon 9/13/10	Tue 9/21/10	
24	Review Period & Exec Meeting	7 days	Mon 9/13/10	Tue 9/21/10	Executive Committee
25	Administration Review 3rd draft	11 days	Wed 9/22/10	Wed 10/6/10	
26	Prepare Board Workshop Draft	8 days	Wed 9/22/10	Fri 10/1/10	Administration
27	Copy & Distribute Draft to Board	3 days	Mon 10/4/10	Wed 10/6/10	Administration
28	County Board Review & Workshop	5 days	Thu 10/7/10	Wed 10/13/10	
29	Board Review	4 days	Thu 10/7/10	Tue 10/12/10	County Board
30	County Board Meeting	1 day	Wed 10/13/10	Wed 10/13/10	E. C. & Admin
31	Final Exec. Comm. & Admin Review	12 days	Thu 10/14/10	Fri 10/29/10	
32	Final Exec & Comm Review	1 day	Thu 10/14/10	Thu 10/14/10	E. C. & Admin
33	Exec. Committee Meeting	1 day	Fri 10/15/10	Fri 10/15/10	Executive Committee
34	Prepare Final Draft for Hearing	8 days	Mon 10/18/10	Wed 10/27/10	Administration
35	Hearing Notice to Paper	0 days	Tue 10/19/10	Tue 10/19/10	Administration
36	Notice of Hearing Published	0 days	Sun 10/24/10	Sun 10/24/10	Administration
37	Copy & Distribute Draft to Board	2 days	Thu 10/28/10	Fri 10/29/10	Administration
38	Board Review	7 days	Mon 11/1/10	Tue 11/9/10	
39	Review Period	6 days	Mon 11/1/10	Mon 11/8/10	County Board
40	Public Hearing & Adoption	1 day	Tue 11/9/10	Tue 11/9/10	County Board
41	Publication (if required)	8 days	Wed 11/10/10	Sun 11/21/10	
42	Prepare Publication Notice	3 days	Wed 11/10/10	Fri 11/12/10	Administration
43	Publication notice to paper	0 hrs	Mon 11/15/10	Mon 11/15/10	Administration
44	Publication of Adopted Budget	0 days	Sun 11/21/10	Sun 11/21/10	Administration

on of 2011 Budget & Tax Levy



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2011 BUDGET SUBMISSION

The deadline for submission of the 2011 budget documents is 1:00 pm Friday, June 25, 2010 at the Administrative Coordinators Office.

Save the documents in your budget folder and then print the files from there- this way the path on the document will show the file path of v:/budget/your department folder/2011 your dept/file name.

If your justifications has more than one tab – print out as a workbook so the pages will be x of x instead of each tab starting over with page one.

Please **do not staple** any of the reports as these reports will be used as originals for the budget book.

Budget submission includes **final** paper copies of the following documents. Feel free to use this document as a check list in preparing for budget submission.

- Cover sheet with your department name
- Department narrative – single page portrait layout
- Organizational chart(s) – both current and proposed if applicable
- Salary schedule
- Revenue justification
- Expenditure justification
- New position request(s)
- Capital Projects Plan form – need two copies
- Final printed copy of revenue worksheet - **initial and date to approve** submitted numbers
- Final printed copy of expenditure worksheet – **initial and date to approve** submitted numbers

All 2011 budget files in your department folder should be final. Please be sure you have only the final file for each budget document that is being submitted in your 2011 department budget folder and one final copy of your IT capital expenditure requests.

The 2011 department budget folders will then be copied after 1:00 pm on Friday, June 25, 2010 as the final documents to be submitted to the standing committees. No changes should be made to your submitted budget documents after 1:00 pm on Friday, June 25, 2010. Please note – if changes are made they will not be reflected in the information presented to the standing committees. No changes to the proposed budget line items in the DataNOW accounting should be made after 1:00 pm on June 25, 2010.

Any updates to your justifications as a result of the changes made by the standing committee or the executive committee will need to be saved with a new date at the end of the file name to the date of the change as noted in the network/file instructions. Your original justifications should not be changed.

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NETWORK/FILE INSTRUCTIONS

The 2011 budget information is saved on the network. If you need assistance in using the network, contact the IT division.

The 2011 budget folder has been saved in your department folder under Dunn County Information/Budget/Department.

You can access the “**Dunn County Information**” folder either by double clicking the icon located on your desktop or by inputting the address <http://iis> in your Internet browser (Internet Explorer).

1. Select “**Dunn County Information**” Folder
2. Double click on the “**Budget**” folder
3. Double click on your “**Department ##**” folder

02	County Board – CBD	36	Sheriff – SHF
04	Commissions and Committee – COM	38	Emergency Communications E-911 – EMC
06	Circuit Court Judges – JDO	40	Veteran Service - VET
08	Circuit Court Clerk – COC	44	Extension - UWE
11	Medical Examiner – MED	48	Grants/Outside Agencies - OSA
12	Emergency Management – EMM	50	Office on Aging - AGE
14	District Attorney – DAO	52	Health - DOH
16	Corporation Counsel – COR	53	Home Care - HCO
18	Child Support Agency – CSA	56	Human Services - HSA
20	Administrative Coordinator – ACO	58	Health Care Center - HCC
22	County Clerk – CCO	60	Highway - HWY
26	Treasurer – TRS	68	Environmental Services – ENS
30	Facilities – FAC	78	Fair Board - FDB
32	Register of Deeds – ROD	90	CDBG/RLF - CDBG

4. Open the file you want to retrieve or create a new excel file. Your 2010 files are in the 2010 budget folder. You can pull up your 2010 file and save it into your 2011 budget file. Be sure to pull up the latest version of your 2010 files. You can tell this by the date at the end of the file name. If you use your 2010 file **be sure to change the headers to 2011 in your new file**. You will need to remove any changes that were made by the standing committee or executive committee.
5. Budget revenue and expenditure justifications are required. Justifications are to be done in excel.

6. To save the file:
Select File
Select Save As
Select 2011 budget folder
Save the file with the following file name (put a space between items in the file name)
2011 filename DDD YYMMDD

File name is **RevJust** for revenue justification

File name is **ExpJust** for the expenditure justification

File name is **CapPlan** for the capital projects plan

File name is **NewPosReq Name of Position** for new position requests

File name is **ITRF** for information technology requests

The **DDD** stands for the **three digit alpha code** for your department. Please see the chart on the previous page for your code.

The **YYMMDD** stands for **year, month, date** the file is saved for the final budget document – for example 100625 for final budget done June 25, 2010

Future changes to these files will then be saved with a new date at the end of the file name as budget changes are made at the standing and executive committee(s) level.

The **salary and fringe worksheet** will be saved as **2011 SalFr DDD YYMMDD**.

The **organizational chart** will be saved as **2011 OrgChart DDD YYMMDD**.

The **proposed organizational chart** will be saved as **2011 OrgChart Proposed DDD YYMMDD**.
(This is only done if you have changes proposed to your organizational chart).

DEPARTMENT NARRATIVE

Each department shall include a **one page operational justification** for the proposed budget. This justification should include a summary statement of what the department does and describe any proposed changes in operation, included in the budget. If new programs or services will be provided, they should be described and their funding source identified. If programs or services are to be deleted a reason should be provided. The intent of this requirement is to provide the County board members or other reviewer with a summary statement describing what the department does and what will be changing if the budget is adopted as proposed by the department.

The narrative needs to be written in Microsoft Word with a one inch left margin and confined to a single page portrait layout. Save the file as **2011 DeptNarrative DDD 1006XX**. DDD is the three letter department code. XX is the date the final document was prepared.

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REVENUES

Fund Balance Applied

Except in the case of those departments noted below, requests for fund balance applied are to be used only to offset expenditures that were previously budgeted for and not completed. **The individual reason and amount for the fund balance applied needs to be detailed.** The presumption is, and needs to be documented, that funds have already been deposited and reside in the balance for the specific purpose for which they are being sought.

In the expenditure justification the expenses that are using fund balance applied should have a detailed line, in bold print, to show that fund balance is being using for the expense.

Fund balance applied should not be used in place of a request for the carry forward of program revenue. Please refer to the applying of revenue to expenditure explanation. Carry forward of program income will need to be determined at the end of the year, when carry forward requests are presented to standing committees.

If you have a budgeted project and do not know if it will be completed, do not include the fund balance applied or the expense in the proposed 2011 budget. At the end of the year you can do a carry forward request to add the project to the 2011 budget.

Highway, Health Care Center, Solid Waste Division of Environmental Services and the Sheriff's Department for the Jail Assessment Fund may request the use of fund balance applied as necessary as long as there is a fund balance to apply.

Applying Revenues to Expenditures/Order of Expenditure

This is a reminder that revenues will be applied to expenditures in the following order:

1. Grant Revenues and required matching funds are used first;
2. Program revenue is the next source of revenue to be applied;
3. Last to be applied are non program County revenues including property tax dollars

Revenue Justification Sheet

Each department needs to do a revenue justification. Justify each revenue account by detailing how this revenue is received, i.e. fees or fines, providing service, grants, federal monies, etc. **Include information reflecting why revenue has been increased/decreased for the 2011 budget.** Detailed explanations will aid the Administrative Coordinator and County Board members in understanding the revenue projections. Revenue justifications will be a **very important** part of the 2011 budget. **All monies received should be treated as revenues with the exception of refunds, overpayments or duplicate payments which would then be a credit to an expenditure account.** All revenues should be a part of this revenue justification.

If you are requesting a new position(s), within the detail of your revenue justification the additional revenue (if any) for this new position(s) needs to be clearly identified in each line item.

Property Taxes

For departments that are in their own fund and therefore show property tax revenue in their budget, when entering your revenues do not enter the property tax levy. Show the property taxes in your justification but put in a subtotal before property taxes and then put in the property tax and a final total. Your total revenue should equal your total expenditures. When you compare your justification to the data entry, your revenue total should equal the subtotal before property taxes. See the 2011 RevJust example in the forms folder.

Grants

Your budget can include projected grant revenues. In the revenue description, - in bold - **explain what the grant is for and where the expenditures are in the budget that will be covered by the grant.** Include in the information the percentage of the expenditures that the grant will reimburse. In your expenditures – in bold – put a line that tells how much of the expenditure is tied to the grant. If you do not receive the grant, you will not be able to incur the expenditures that are related to the grant.

Footer

Be sure your justification has as a footer:

- Left side – the path and file name
- On the right side – first line date and time and the second line the page numbers X of X
- The font size should be 08

To add a footer – select File – Page Set Up – Header/Footer – Custom Footer – Click in Left Section – Click the folder button – will put “&[Path]&[File]” Click in the Right Section – click on the calendar and the clock – will put “&[Date]&[Time]” add a space before the second & sign. Put your cursor after the] on time and return to the next line. On the next line – click on the # button and then type a space, the word “of” and another space, then click on the button that has the two plus signs. The line will read “&[Page] of &[Pages] Highlight the area and click on the A button for the font. Choose Arial – regular – 08. Do this for both the right and left sections.

If you need help on adding the footer please call the IT help desk or the Budget and Accounting Manager.

Save your 2011 revenue justification as **2011 RevJust DDD 1006XX** in your 2011 budget folder – XX is the date of the final document preparation). The document needs to be an excel document.

2011 Revenue Budget Worksheet – GLR403

Report GLR403 is being used instead of GLR400. A worksheet will be available to you from the Budget & Accounting Manager by May 17, 2010. This work paper is to assist you in projecting your 2011 budget. You can run your own prior to this date.

The data entry for department budgets will be completed by each individual department. When entering revenue numbers, be sure to put the number in as a negative. If your budget has property taxes, do not enter the amount in DataNOW, property tax dollars are entered later.

Budget entry instructions are the basically the same as last year and individuals can contact the IT Help Desk for assistance as needed. For the final report, users will be running GLR403 instead of GLR400. **At the end of the report you need to enter in two periods – 0915 and 1015 and check the box.** A screen print of how to fill out the report screen is included as the next page of instructions. The instructions are located at <http://iis>. In the “How To” Section, select “Data Now Budget and Reports” then select “Budget Entry Instructions.”

The totals on your revenue justification sheet and your final revenue worksheet should agree. The only exception is if you have property tax revenue your worksheet will equal the total of your revenue before property tax. Please verify that these documents agree and then sign and date the final revenue worksheet to approve your department budget. Your total should be a negative number on your DataNOW revenue worksheet.

Use spell check to find any errors before you submit your final reports.

If you have questions on your worksheets, please contact the Budget & Accounting Manager in the Administrative Coordinator’s Office.

GLR403

Period: 2011 - Jan 01, 2011 Thru Dec 31, 2011
Enter the Symbolic Period Number

111223333355554446666666 *Enter your fund and department*
Account Mask *↙*
Old Breaks
New Breaks
Report Comment

Budget Category to Print

Proposed (Default) Budget
 Recommended Projected
 Adopted

Report Type

Worksheet
 Audit

Prior Year Period Column Values

2 Yrs Prior Prior Year
 Add period transactions

USING PRIMARY KEY	Create Report? <input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Exit the program

EXPENDITURES

New Programs

Department Heads that are adding a new program to their department should contact the Budget & Accounting Manager to discuss their department's chart of accounts and line items.

Program Expenditures and Revenue

Expenditure budgets that are broken down into different programs or divisions should reflect the actual cost of the program or division. Some of the program/division budgets are not showing all expenditures. They are just reflecting the funding available for the program. Remaining expenditures are shown in a different program budget. For example, insurance premiums are shown in the Risk Management Budget while the Risk Manager's salary and benefit costs are in a centralized salary account.

In preparing the 2011 budget, the program expenditures budgets should be developed to include all of the program costs of the program or the division.

Expenditure Justification Sheet

The expenditure justification should describe and **support** your requested budget dollars by line item in detail.

If you are requesting a new position(s), within the detail of your expenditure justification the additional expenditure for this new position(s) needs to be clearly identified in each line item in bold print.

Grants

Your budget can include projected grant expenditures. In the description, explain what the grant is for and where the offsetting revenue is in the budget for the expenditure that will be covered by the grant. Include in the information the percentage of the expenditures that the grant will reimburse. **In your expenditures – in bold – put a line that tells how much of the expenditure is tied to the grant.** If you do not receive the grant, you will not be able to incur the expenditures that are related to the grant.

Footer

Be sure your justification has as a footer, refer to instructions on page 16.

If you need help on adding the footer please call the IT help desk or the Budget and Accounting Manager.

Save your 2011 expenditure justification as **2011 ExpJust DDD 1006XX** in your 2011 budget folder (XX being the date of the final document preparation). The document needs to be an excel file.

2011 Expenditure Budget Worksheet - GLR503

Report GLR503 is being used instead of GLR500. A worksheet will be available to you from the Budget & Accounting Manager by May 17, 2010. This work paper is to assist you in projecting your 2011 budget. You can run your own report prior to this date.

Y:\BUDGET\2011\2011 Budguide.doc

Categories Within The Expenditure Budget

Please note – any expenditure item that is centrally budgeted that could be applied to a grant should be budgeted in your department budget unless thru the cost allocation plan the expenditure is charged to the grant. It was not intended that moving the expenditure for telephone, postage, use of the county car, etc. to a central budget would result in using tax dollars instead of grant dollars. Please contact the Budget & Accounting Manager if your department can maximize the collection of revenue if the expenditure was charged to your budget.

Health Care Center, Highway, and Solid Waste should have these charges including property and liability insurances charged directly to their budgets. No expenditures for these departments should be charged centrally.

002 – Wages and 004 – Fringe Benefits

The 2011 worksheet will be in your 2011 budget folder and is “read only.” This worksheet is saved with the name: **2011 Salfr DDD 1006XX**. If you are **requesting additional personnel, please contact the Human Resource Manager** in the Administrative Coordinator’s Office. If you are proposing to make any changes to your salary accounts such as shift differential, overtime, on-call pay, etc., please notify Human Resource Manager by e-mail so these adjustments can be incorporated in your 2011 salary/fringe worksheet. The salary/fringe worksheets will be accessible no later than **June 1, 2010**.

Do not make changes to the organizational charts or salary/fringe worksheets. If you have changes, e-mail them to the Human Resource Manager so she can make the changes.

Summary of New Positions

The Executive Committee will not support a budget which allows for the creation of new positions in any department unless those positions are either funded through a source of revenue other than the property tax levy or evidence has been presented that the cost of a newly created position is offset by the ability to eliminate an equal or greater expense in some other part of the budget.

Under the criteria established in the previous paragraph, new position requests will need to be completed and returned to the Human Resource Manager by **June 1, 2010**. This form should be completed for full time, part-time, and limited term positions. The Human Resource Manager will incorporate the new position salary/fringe benefits costs in your 2011 salary/fringe benefit worksheet. Please save the request in your 2011 budget folder as **2011 NewPosReq DDD Name of Position XXXXXX**. The new position request form is named “2011 NewPosReq”.

Other expenditures and/or revenues related to the new position need to be separately identified within your justifications. For example, if you are purchasing a \$500 desk, document in your expenditure justification that this expenditure (include the cost) is for your new position

006 - Telephone

2250 – Telephone

Regular telephone service cost will continue to be centrally budgeted in 2011. Telephone hardware or new services should be budgeted using the IT Telecommunications ITRF form.

Human Services, Health Care Center, Highway, and Division of Solid Waste/Recycling will need to have a telephone budget and an interdepartmental journal entry will be used to charge the expense.

2251 – Cell Phone

Cellular phone bills are budgeted in department's budgets.

Note: Bills will continue to be processed by the Department of Administration. Contact the Risk Management and Purchasing Manager for all changes/additions/deletions to equipment and/or cellular plans. Any changes made to a cellular phone shall affect the contract and pricing for the entire group.

008 – General Office

3100 - Office Supplies – Please use the Corporate Express E-Way to determine costs.

This line item 3100 Office Supplies will include any expenditure for office stationery & forms, computer supplies.

3110 - Postage – Mail service charges will continue to be budgeted in the Department of Administration, Central Services Division except for the Health Care Center, Highway, and Human Services Departments. Departments with other postage needs, i.e. bulk mailings, stamps or other charges will need to budget separately within the user Departments' budget. Postage will continue to be centrally budgeted in 2011.

012 – Conferences

3370- Conferences - Each conference should be identified and itemized. Costs should include registrations, meals, lodging, travel, etc. A summary should also be provided as to the number of staff that will be attending conferences in 2011 - for example – DHS Cost Training Seminar 5 employees \$300, DHS Mastering Word Workshop 6 employees \$600.

038 – Operating Expenses

3240 - Membership Dues - Each request for membership dues should be identified and itemized. The County will continue to scrutinize department membership dues.

3390 – Program Related Travel - This line item includes employee mileage, rental car expense, and other travel expenditures. The use of the county vehicle will continue to be budgeted centrally. If the omission of this cost has an adverse effect on your departments ability to maximize collection of revenue, i.e. grants, contact the Budget & Accounting Manager in the Administrative Coordinator's office. The mileage rate should be budgeted at **\$0.50** per mile. The actual rate will be based on Federal guidelines as of January 1, 2011. All departments should use a county fleet vehicle when available.

CAPITAL PURCHASES – XXX-XX-57501-83XX-04X

The following descriptions and objects (type) are used for capital expenditures and capital projects with the 57501 account number:

Office Equipment (8310) – Typewriters, calculators, etc

Machinery & Equipment (8320) - Weapons, leather holsters, etc.

Furniture & Furnishings (8330) - Desks, chairs, bookcases, tables, desk lamps, etc.

Building & Improvements (8340) – Buildings, property, additions, etc.

Licensed Vehicles (8350) – Cars, Vans, Trucks, etc.

Information Technology (IT) Equipment (8390) - computer equipment, printers, computer software, TV/VCR's, video & camera equipment, projectors, etc.

Two different categories are used to classify the capital purchases – 040 (Capital Expenditures) and 042 (Capital Purchases).

040 – Capital Expenditures

These are items that are not required to be included in the “Fixed Asset Inventory” and have a cost less than \$5,000.

As an example, if you purchase a desk that is less than \$5,000 – the account number would be XXX-XX-57501-8330-040. The first XXX is the fund and the second XX is your department number.

An example using an actual fund and department – the administrative coordinator department purchases a file cabinet. If the file cabinet is less than \$5,000 – the account number would be 100-20-57501-8330-040. The 100 is the fund and the 20 is the department number.

Departments with several divisions within their department– Dept 20 – administrative coordinator, Dept 36 – sheriff, jail, etc or Dept 68 for fund 100 – surveyor, land assessment etc. need to show their capital expenditures together as one total for each type of capital expenditures. Within the justification for each type each division should be separated. You should be able to use the format used for your 2009 budget. If you have questions contact Budget & Accounting Manager at the Administrative Coordinator's Office.

You do not need to fill out a separate form for these expenditures; you only need to detail the information in your expenditure justification.

042 – Capital Assets

These items will have a cost of \$5,000 or more or are specifically required to be included in the “Fixed Asset Inventory”. This includes TV/VCR's, video & camera equipment, projectors, tape recorders (not hand held), firearms, and tazers even if the cost is less than \$5,000. Computer equipment, printers, and computer software will be extracted by IT from the ITRF Request form.

As an example if you purchase a desk that is \$5,000 or more – the account number would be XXX-XX-57501-8330-042. The first XXX is the fund and the second XX is your department number.

An example using an actual fund and department – the administrative coordinator department purchases a file cabinet. If the file cabinet is \$5,000 or more – the account number would be 100-20-57501-8330-042. The 100 is the fund and the 20 is the department number.

Departments with several divisions within their department– Dept 20 – administrative coordinator, Dept 36 – sheriff, jail, etc or Dept 68 for fund 100 – surveyor, land assessment etc. need to show their capital projects together as one total for each type of capital project.. Within the justification for each type each division should be separated. Departments should be able to use the format used for their prior year’s budget. If you have questions contact Budget & Accounting Manager at the Administrative Coordinator’s Office.

Any safety or ergonomic related equipment and/or furniture should be justified in detail.

Capital Projects Planning

The capital project plan form needs to be filled out for all items with costs in excess of \$5,000 in the current budget and the next four years. This information will be used to project future capital projects and possible borrowings. The form is named “2011 CapitalPlan”.

INFORMATION TECHNOLOGY REQUESTS

All departmental information technology needs must be submitted to and approved by the IT Division using the "Information Technology Request Form" contained in the Dunn County Information\Information Technology\Information Technology Request folder. Save your final request in your department budget folder. An electronic copy of the ITRF request is due to the IT Division by **April 30, 2010**.

Copiers are not considered IT equipment and do not need IT approval unless they are multi-function units that would need to be connected to the Dunn County network. Examples are copiers that also have fax, scanning, or printing capabilities. If a copier has any of those additional capabilities, an Information Technology Request Form needs to be completed.

IT requests are budgeted in the IT capital assets budget EXCEPT FOR the following departments:

- Dept 58 (Health Care Center)
- Dept 60 (Highway)
- Dept 68 fund 254 (Solid Waste)

For these departments, the IT Division will determine the cost associated with each request and notify them by **June 10, 2010**. **It is the responsibility of the department to enter this information in their department expenditure justifications and budget.**

IT will be responsible to include these costs in the capital projects plan form.

Information Technology Request Form

Information Technology Request Form (ITRF) is used to request new information technology items such as hardware or software during budget and non-budget times. During budget time, the ITRF request form will be reviewed by the IT Division, the requesting department's standing committee, the Committee on Administration, the Executive Committee and possibly the full County Board. Therefore, when writing the justification and impact sections, please realize that they are being written to convince the appropriate Administration and Board of Supervisor members of the department's need for this technology.

The ITRF form is used to request the following:

- Workstations, laptops, PDA's, peripherals, software, printers, telecommunications, or anything else IT related.

Following are the related instructions for completing the ITRF form.

Please complete the ITRF form and submit a request in the Work Request system and attach the ITRF form to the request. See **Applications > Work Request System > Work Request System Instructions** on the Intranet for instructions as how to attach a file to a work request. The IT division must receive all electronic ITRF forms by the close of business on **Friday, April 30, 2010**. ITRF Forms received after April 30, 2010 will not be considered or will be forwarded to next year's budget.

Information Technology Request Form

The ITRF is used to request the purchase of a workstation, laptop, PDA, peripheral, software, printer, telecommunication, or anything else IT related.

Example: Requesting a workstation for a new employee or mobile or field unit.

- **Department Name:** Select the name of your department.
- **Budget:** Select "Budget Cycle Request".
- **Account Number:** Leave blank for budget cycle requests.
- **Requested Item:** Select the technology you require from the available drop-down list.
- **Comments:** If **Other** is selected from the **Requested Item** drop-down, describe the item here.
- **Functional Description and Justification for Request:** Provide a quantitative and qualitative justification, as well as specific examples of how the requested item will be used to better service the public, increase productivity of employee's, reduce cost of operations, or other means to justify the information technology purchase.
- **Impact on Departmental Operations:** Provide a quantitative and qualitative description, as well as specific examples of the impact on departmental operations if the request were denied.
- **User List:** The User List is used to identify the employees within your department that will be authorized to use the ITRF requested item.
- **Department Head or Authorized Individual Signature/Date:** The signature of the department head or authorized individual and the date of request.

Computer operating supplies - Individual departments are responsible for budgeting for their own computer paper, printer cartridges, etc.

ITRF's for the procurement of items needed outside of the annual budgeting process due to special and unforeseen circumstances, where the cost does not exceed \$1,000, may be approved by the Chief Information Officer. ITRF's for the procurement of items needed outside of the annual budgeting process due to special and unforeseen circumstances, where the cost exceeds \$1,000 or more, needs to be reviewed by the Chief Information Officer, approved by the standing committee for the department submitting the ITRF and approved by the Committee on Administration. The IT Division does not fund non-budget ITRF's. Either the department must provide the funds or request them through the contingency fund process.

2011 FORMS LISTING

<u>Description</u>	<u>File Name</u>
Budget	Expense Justification Revenue Justification
Capital Projects Plan	2011 ExpJust 2011 Revjust
Budget Guidelines	2011 CapitalPlan
New Position Request	2011 BudGuide
Information Technology Request Form	2011 NewPosReq
	ITRF Request Form

This page is intended to be blank.

2011 DUNN COUNTY PERSONNEL REQUISITION

Department: **Department Head:**

New Position Title:

POSITION TYPE (Check one)

- Permanent Full time Number of hours/year
 Permanent Part-time Number of hours/year
 Limited Term Employee (check one) Non-Substitute Number of hours/year

1. Explain in detail why this new position is needed. What is not being accomplished without this position? **BE SPECIFIC.**
2. If you are not allowed this position, what consequences will it have on the following?
 - a. Personnel - effect on employees?
 - b. Financial - loss of revenue or administration of revenues or added expenses?
 - c. Legal - noncompliance with state statutes?
 - d. Service to public? Explain in detail what segment of the public is not being served by **not** providing the additional position.
3. What additional space and equipment requirements will be needed for this position? Provide a detailed listing, including costs.
4. What alternatives are there to creating this new position?
5. List the classifications in your department and the number of employees working 7½ or 8 hours per day in each classification.
6. What funding sources will be used to fund positions? List breakdown for federal and state funding.(In 2011, county tax levy funds will not be used to fund new positions.)
7. List the salary and fringe benefit costs. (Contact the Human Resource Manager to request the completion of a salary/fringe benefit worksheet).
8. Attach the job description for this position.

Instructions

Do not do any data entry on the totals page or on the total lines in the spreadsheets. These cells have formulas.

Items on these form will have a cost in excess of \$5,000. Computer equipment, printers, and computer software will be extracted by IT division from the ITRF Request form.

See the budget guide for additional information and examples on capital purchases.

For each item fill out the item/description, the justification, quantity, and price.

IT will fill out for all IT Equipment. IT please show separate totals for Solid Waste, HWY, HCC, and rest of the county.

IT - For the IT Equipment put a heading of department name for each department in the item and description column and include the requests under the appropriate department.

****Funding Source:** Indicate the funding source if there is any - an example of funding source would be grants, fund balance applied, etc.

If an items is partially funded, include the amount in the funding source column.

If you need to add more lines under a type of capital project - go to the line above the grey highlight and select insert then row

2011- 2015 CAPITAL PROJECTS PLAN

Year	IT completes				Total Cost	
	Office Equipment (8310)	Machinery & Equipment (8320)	Furniture & Fixtures (8330)	Building & Improvements (8340)		Licensed Vehicles (8350)
2011	0	0	0	0	0	0
2012	0	0	0	0	0	0
2013	0	0	0	0	0	0
2014	0	0	0	0	0	0
2015	0	0	0	0	0	0
Totals	0	0	0	0	0	0

2011 CAPITAL PROJECTS PLAN

Department: _____ Date _____
 Prepared By: _____

Item/Description	Justification for Purchase	Quantity	Total Cost	Funding Source**
Office Equipment (8310)				
Machinery & Equipment (8320)		Total	0	
Furniture & Fixtures (8330)		Total	0	
Building & Improvements (8340)		Total	0	
Licensed Vehicles (8350)		Total	0	
Information Technology (IT) Equipment (8390) To be completed by MIS		Total	0	
Grand Total of Capital Projects			0	

2013 CAPITAL PROJECTS PLAN

Department: _____ Date _____
 Prepared By: _____

Item/Description	Justification for Purchase	Quantity	Total Cost	Funding Source**
Office Equipment (8310)				
Machinery & Equipment (8320)		Total	0	
Furniture & Fixtures (8330)		Total	0	
Building & Improvements (8340)		Total	0	
Licensed Vehicles (8350)		Total	0	
Information Technology (IT) Equipment (8390)	To be completed by MIS	Total	0	
Grand Total of Capital Projects				0

2014 CAPITAL PROJECTS PLAN

Department: _____ Date _____
 Prepared By: _____

Item/Description	Justification for Purchase	Quantity	Total Cost	Funding Source**
Office Equipment (8310)				
Machinery & Equipment (8320)		Total	0	
Furniture & Fixtures (8330)		Total	0	
Building & Improvements (8340)		Total	0	
Licensed Vehicles (8350)		Total	0	
Information Technology (IT) Equipment (8390) To be completed by MIS		Total	0	
Grand Total of Capital Projects			0	

INFORMATION TECHNOLOGY REQUEST FORM (ITRF)

The ITRF is used to request the purchase of a workstation, laptop, PDA, peripheral, software, phone, or anything else IT related.

NOTE: Submit a separate form for each request.

- Once completed, click **File > Save** -or- the **Save** icon to save a copy of your completed request form to your user or shared directory.
- At this point; Submit a request in the Work Request system and attach the file to the request (**see Intranet > Applications > Work Request System > Work Request System Instructions**). Forms requiring Department Head or Authorized Individual signatures **MUST** be submitted by those individuals.

See IT Form Index Description and Instructions for detailed information

Department Name: [<Click Here>](#) (Select your department)

Budget: [<Click Here>](#) (Select the budget request type)

Account Number: (Enter your account number if the ITRF is department funded & cost is known. By entering an account number, you are hereby authorizing the IT Division to expend the necessary funds from this account for this request.)

Requested Item: [<Click Here>](#) (Select the item you are requesting)

Comments: (Use the comment section to identify any of the "Other" items, along with names and versions if required)

Functional Description and Justification for Request: (Justify the need of the request based on extent of use, better service to the public, increased productivity, reduced cost of operations, etc.)

Impact on Departmental Operations: (Describe the impact on departmental operations if the request is not approved.)

User/Workstation List: (List all the users who will utilize this item and the workstations you want it located on.)

Department Head or Authorized Individual Signature

Date

COST INFORMATION

Recommendation/Comments:

Cost:

IT USE ONLY

Approved Denied Requires CIO Approval Requires Committee and/or CB Approval

Recommendation/Comments:

IT Operations Signature

Date

Approved Denied More Information Needed Requires Committee and/or CB Approval

Recommendation/Comments:

CIO Signature

Date

COMMITTEE/COUNTY BOARD INFORMATION

Required Committee:

Approved Denied

Recommendation/Comments:

Meeting Date:

Required Committee:

Approved Denied

Recommendation/Comments:

Meeting Date:

Required Committee:

Approved Denied

Recommendation/Comments:

Meeting Date:

County Board:

Approved Denied

Recommendation/Comments:

Meeting Date:

ACCOUNT NUMBER

There have been questions on the account number; therefore I am including this as a reference.

111-22-33333-5555-444-666666

The first set of numbers (1) is for the fund – for example 100 is the General Fund

The second set of numbers (2) is for the department – for example 36 is the Sheriff

The third set of numbers (3) is for the account –

- 1XXXX – is for assets
- 2XXXX – is for liabilities
- 3XXXX – is for fund balance or equity accounts
- 4XXXX – is for revenues
- 5XXXX – is for expenditures

The fourth set of numbers (5) is the object – for example 2900 is contracted services

The fifth set of numbers (4) is the category – for example 002 is wages

The sixth set of numbers are only used by Highway– this is a project number

For journal entries – this is how you adjust the accounts.

To increase an asset account you debit the account

To increase a liability you credit the account

To increase an equity account you credit the account

To increase a revenue account you credit the account

To increase an expense account you debit the account

For the budget process – when you enter the budget amounts

- **Revenues are entered with a negative**
- **Expenditures are entered as a positive**

If you have any questions, please call the Budget and Accounting Manager.