

Escambia County
FY 2008/2009
Budget Preparation Manual

Prepared By: The Office of Management and Budget

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FISCAL YEAR 2008/2009 BUDGET PREPARATION

GENERAL INSTRUCTIONS/INFORMATION

Key dates relating to the FY 2008/2009 budget development process are:

February 20 (Monday)	Distribution of Budget Preparation Manual
March 3-10 (Monday - Monday)	Departments review Budget Manuals and Personnel Budgets with OMB
March 31 (Friday)	Departments submit base budget requests, goals and objectives and performance measures
May 1 (Thursday)	Constitutional Officers submit budgets (excluding Property Appraiser and Tax Collector)
July 14 (Monday)	Submission of County Administrator's Recommended Budget
July 30-31 (Wed. & Thursday)	Budget Work Sessions with the Board
September 1 (Monday)	Departments submit rebudgets
Sept. 4 (Thursday)	1st Public Hearing to adopt the Tentative FY 2008/2009 Budget
Sept. 18 (Thursday)	2nd Public Hearing to Adopt the FY 2008/2009 Budget

Zero-Based Budgets

Budget Development will be framed around a Zero-Based Budgeting approach. Zero-Based budgets require departments to assume \$0 in funding then justify any dollars requested by account code. Revenue Forecasting should be conservative and Personnel Needs should represent salary increases as well as new positions.

The Budget will be developed from the following set assumptions used to develop the FY 2007/2008 Budget.

1. The Countywide millage rate and the Law Enforcement MSTU will be held at the FY 2007/2008 level.
2. Capital equipment is subject to the preparation and approval of a formalized replacement plan. No vehicles will be scheduled for replacement unless maintenance costs justify the replacement.
3. Training budgets continue at 1% of direct payroll or \$200 per FTE, whichever is greater.
4. Enterprise Funds will stand on their own without subsidies from outside County Funds with the following exception: Debt Service, O & M and R & R in the Civic Center will be provided by the Tourist Development Tax Fund. Enterprise Funds will be charged an indirect cost of 5% of gross operating revenues. The EMS Fund will be evaluated for a direct cash subsidy from the General Fund.
5. Special Revenue Funds will not receive an increase in outside support from the FY 2007/2008 levels. Alternatives will be identified whenever possible for replacing

Position Paygrades, Salary Ranges and Workers' Compensation

PAY GRADE	JOB CLASS BAND	CLASSIFICATION	Payrange Low	Payrange High	Minimum Annual	Worker Comp Class	Worker's Comp Rates Per \$100/Salary
		Classified Positions					
C42		Accountant				8810	0.52
A11		ACCOUNTING ASSISTANT				8810	0.52
B21		ACCOUNTING TECHNICIAN				8810	0.52
B22		ADMINISTRATIVE ASSISTANT				8810	0.52
C42		ADMINISTRATIVE SEARGENT				7720	5.28
B31		ADMINISTRATIVE SUPERVISOR				8810	0.52
GF1		ADMINISTRATIVE CLERK				8810	0.52
B21		Animal Control Officer				8831	2.77
B31		Animal Control Supervisor				8831	2.77
A12		Automotive Service Worker				8380	5.61
C52		Battalion Chief				8810	0.52
B22		Building Codes Enforcement Official				9410	5.57
B21		Building Codes Inspector				9410	5.57
C43		Building Codes Manager				9410	5.57
B23		Building Plans Examiner				8810	0.52
B22		Building Trades Investigator				9410	5.57
C43		CANDIDATE & ELECTION SERVICES MANAGER				8810	0.52
D63		Chief, Fleet Maintenance				8380	5.61
B22		Code Enforcement Official				7720	5.28
A12		CONSTRUCTION WORKER				9410	5.57
B31		Corrections Corporal				7720	5.28
B23		Corrections Officer				7720	5.28
B21		Corrections Officer Trainee				7720	5.28
B32		Corrections Sergeant				7720	5.28
A11		Courier				8742	0.90
C41		Criminal Justice Program Manager				8810	0.52
B21		CRIMINAL JUSTICE SPECIALIST I				8810	0.52
B22		CRIMINAL JUSTICE SPECIALIST II				8810	0.52
B23		CRIMINAL JUSTICE SUPERVISOR				8810	0.52
B21		Custodial Manager				9015	7.08
A13		Custodial Supervisor				9015	7.08
A11		Custodial Worker				9015	7.08
B22		Electronic Document Management Analyst				8810	0.52
B21		Emergency Communications Dispatcher				8810	0.52
C43		Emergency Communications Manager				8810	0.52
B31		Emergency Communications Supervisor				8810	0.52
B22		Emergency Management Training and Operations Officer				8742	0.90
B21		Emergency Medical Technician				7370	6.92
C43		EMS OPERATIONS MANAGER				7370	6.92
B23		EMS QUALITY SPECIALIST				7370	6.92
B23		ENGINEERING SPECIALIST				8601	1.82
B22		ENGINEERING TECHNICIAN				8601	1.82
B21		Environmental Enforcement Officer				7720	5.28
B22		Lead Environmental Enforcement Officer				7720	5.28
B31		Environmental Enforcement Supervisor				8742	0.90
C51		Environmental Project Manager				9410	5.57
B22		ENVIRONMENTAL TECHNICIAN				9410	5.57
B21		Equipment Operator II				5509	13.55
B22		Equipment Operator III				5509	13.55
B23		Equipment Operator IV				5509	13.55
JF1		EXTENSION AGENT I				8810	0.52
JF1		EXTENSION AGENT II				8810	0.52
JF1		EXTENSION AGENT III				8810	0.52
JF1		EXTENSION AGENT IV				8810	0.52
B32		Field Supervisor				8721	0.63
B21		FIRE INSPECTOR				7704	7.01
B32		Fire Lieutenant				7704	7.01
B21		Firefighter				7704	7.01
B21		Firefighter (Relief)				7704	7.01

Position Paygrades, Salary Ranges and Workers' Compensation

PAY GRADE	JOB CLASS BAND	CLASSIFICATION	Payrange	Payrange	Minimum	Worker	Worker's
			Low	High	Annual	Comp Class	Comp Rates Per \$100/Salary
Classified Positions							
C41		Firefighter Trainer				7704	7.01
B23		FLEET MAINTENANCE SPECIALIST				3365	29.85
B31		Fleet Maintenance Supervisor				8380	5.61
B22		FLEET MAINTENANCE TECHNICIAN				8380	5.61
A12		FLEET MAINTENANCE WORKER				8380	5.61
A12		Food Service Assistant				7720	5.28
B21		Food Service Supervisor				7720	5.28
B23		FORENSIC MENTAL HEALTH SPECIALIST				7720	5.28
A12		Fuel Distribution Assistant				9410	5.57
B21		Fuel Distribution Supervisor				9410	5.57
A12		FUEL DISTRIBUTION TECHNICIAN				9410	5.57
A11		GIS ASSISTANT				8810	0.52
B22		GIS TECHNICIAN				8810	0.52
B31		INSPECTIONS SUPERVISOR				8810	0.52
GF1		Job Development Counselor				8810	0.52
A13		Kennel Technician				8831	2.77
B21		Landfill Service Worker				9403	19.84
B23		LEAD ENVIRONMENTAL ENFORCEMENT OFFICER				7720	5.28
B22		Maintenance Shop Supervisor				5190	9.30
A13		MAINTENANCE TECHNICIAN				5509	13.55
A12		Maintenance Worker				5509	13.55
A13		Medical Records Technician				8810	0.52
B211		Medical Services Specialist				7705	7.01
B22		Mosquito Control Supervisor				9410	5.57
A13		Mosquito Control Technician				9402	9.37
A11		Office Assistant I - Probation				8810	0.52
A11		OFFICE SUPPORT ASSISTANT				8810	0.52
A11		OFFICE SUPPORT ASSISTANT				8810	0.52
C43		OPERATIONS SUPERVISOR				6217	11.62
B22		PARAMEDIC				7704	7.01
B32		PARAMEDIC SUPERVISOR				7370	6.92
B23		PLANS EXAMINER				9410	5.57
C42		PROGRAM COORDINATOR				8810	0.52
B31		PROGRAM MANAGER				8810	0.52
GF1		PROGRAM MANAGER, HUMAN ASSISTANCE				8810	0.52
C42		PURCHASING COORDINATOR				8810	0.52
C51		Purchasing Manager				8810	0.52
B23		PURCHASING SPECIALIST				8810	0.52
B23		Quality Specialist				7370	6.92
B22		Quality Technician				7370	6.92
B22		Real Estate Acquisition Specialist				8742	0.90
B21		Real Estate Acquisition Technician				8742	0.90
B21		REDEVELOPER I				8810	0.52
C41		REDEVELOPER II				8810	0.52
C42		RISK ANALYST				8742	0.90
B22		ROAD CONSTRUCTION SPECIALIST				5403	20.15
A13		SAFETY TECHNICIAN				6217	11.62
B21		Secretary				8810	0.52
A12		SENIOR OFFICE SUPPORT ASSISTANT				8810	0.52
B23		SENIOR CRIMINAL JUSTICE SPECIALIST				8810	0.52
B22		Senior PC Support Technician				8810	0.52
B22		Storekeeper/Warehouse Supervisor				6217	11.62
A13		Storekeeper/Warehouse Technician				6217	11.62
C41		URBAN PLANNER I				8810	0.52
C42		URBAN PLANNER II				8810	0.52

Positions Paygrades, Salary Ranges and Workers' Compensation

JOB CLASS BAND	CLASSIFICATION	Worker Comp Class	Worker's Comp Rates Per \$100/Salary
Unclassified Positions			
C51	ACCOUNTING MANAGER	8810	0.72
B22	ADMINISTRATIVE ASSISTANT	8810	0.72
B22	ADMINISTRATIVE ASSISTANT	8810	0.72
B31	ADMINISTRATIVE SUPERVISOR	8820	0.54
C41	ADMINISTRATIVE MANAGER	7370	7.49
C43	ANIMAL CONTROL MANAGER	8831	4.10
E91	ASSIST. COUNTY ADMINISTRATOR	8810	0.72
E80	ASST COUNTY ATTORNEY	8820	0.54
E82	SENIOR ASST COUNTY ATTORNEY	8820	0.54
B31	BILLING SUPERVISOR	8810	0.72
C43	BUDGET ANALYST	8810	0.72
D62	BUDGET MANAGER	8810	0.72
E82	CHIEF OF STAFF	8810	0.72
D63	CHIEF, MAINTENANCE	8810	0.72
G200	COMMISSIONER	8810	0.72
B23	COMMISSIONER AIDE	8810	0.72
C42	COMMUNICATIONS COORDINATOR	8810	0.72
D61	COMMUNICATIONS MANAGER	8810	0.72
C42	CONST. PROJECTS COORDINATOR	8810	0.72
B22	CONST. PROJECTS TECHNICIAN	8810	0.72
B21	CONSTRUCTION INSPECTOR	9410	9.69
C51	CONSTRUCTION MANAGER	9410	9.69
B32	CONSTRUCTION SUPERVISOR	9410	9.69
F102	COUNTY ADMINISTRATOR	8810	0.72
F101	COUNTY ATTORNEY	8820	0.54
D72	COUNTY ENGINEER	8810	0.72
C42	County Surveyor	9410	9.69
B23	DATA COORDINATOR	8810	0.72
D63	DEPUTY CHIEF/FIRE CHIEF	8810	0.72
E82	DEPUTY COUNTY ATTORNEY	8820	0.54
B32	DIRECTOR'S AIDE	8810	0.72
E82	DIRECTOR	8810	0.72
D63	DIVISION MANAGER	8810	0.72
A12	ELECTIONS ASSISTANT	8810	0.72
GF1	EMERGENCY MGT RESEARCH SPECIALIST	8810	0.72
C41	EMERGENCY PLANNING COORDINATOR	8810	0.72
B22	EMERGENCY OPERATIONS OFFICER	8810	0.72
C42	ENGINEER	9410	9.69
C41	ENGINEERING PROJECT COORDINATOR	9410	9.69
B23	ENGINEERING SPECIALIST	9410	9.69
B22	ENGINEERING TECHNICIAN	9410	9.69
C42	Environmental Analyst	8720	4.47
C51	Environmental Programs Manager	9410	9.69
E82	FIRE CHIEF	8810	0.72
B32	FIRE LIEUTENANT	8810	0.72

Positions Paygrades, Salary Ranges and Workers' Compensation

JOB CLASS BAND	CLASSIFICATION	Worker Comp Class	Worker's Comp Rates Per \$100/Salary
Unclassified Positions			
D61	FIRE MARSHALL	7704	8.69
D61	FIRE SVCS MANAGER	8810	0.72
C41	GIS ANALYST	8810	0.72
B22	GIS TECHNICIAN	8810	0.72
C42	GRANTS COORDINATOR	8810	0.72
C41	HUMAN RESOURCES ASSOCIATE II	8810	0.72
C42	HUMAN RESOURCES ASSOCIATE III	8810	0.72
C43	HUMAN RESOURCES ASSOCIATE IV	8810	0.72
C52	HUMAN RESOURCES SUPERVISOR	8810	0.72
C51	INFORMATION TECHNOLOGY COORDN	8810	0.72
C52	INFORMATION TECHNOLOGY MANAGER	8810	0.72
B23	INFORMATION TECHNOLOGY SPECIALIST	8810	0.72
B22	Information Technology Technician	8810	0.72
E81	MEDICAL DIRECTOR	8810	0.72
B23	NETWORK COORDINATOR	8810	0.72
B22	NETWORK TECHNICIAN	8810	0.72
A11	OFFICE SUPPORT ASSISTANT	8820	0.54
A11	OFFICE SUPPORT ASSISTANT	8820	0.54
B23	PARALEGAL	8820	0.54
C51	PROGRAM MANAGER	8810	0.72
C43	PROGRAM MANAGER R&B CONST. MAINT.	8810	0.72
B32	PUBLIC EDUCATION & RECRUITMENT OFFICER	8810	0.72
C51	PURCHASING MANAGER	8810	0.72
B31	REAL ESTATE ACQ SUPERVISOR	8742	1.29
B22	RECREATION COORDINATOR	9102	8.76
C42	RECREATION MANAGER	9102	8.76
C42	RISK ANALYST	8742	1.29
D62	RISK MANAGER	8810	0.72
B21	SECRETARY	8820	0.54
C43	Senior Urban Planner	8810	0.72
E82	SR. ASSISTANT COUNTY ATTORNEY	8820	0.54
A10	STUDENT ASSISTANT	8810	0.72
C41	SYSTEMS ANALYST	8810	0.72
C43	TELECOMM & UTILITIES MANAGER	8810	0.72
B32	TELECOMM SERVICES TECHNICIAN	8810	0.72
GF1	WATER QUALITY MANAGER	9410	9.69

Retirement Form FY 2008/2009
 Escambia County, Office of Management and Budget
 (Please Type or Legibly Print All Requested Information)

Department : _____ No.: _____
 Division : _____ No.: _____
 Cost Center : _____ No.: _____

Employee Name (Last, First and Middle)	Social Security Number	Current Hourly Pay Rate	Leave Balances			Current Year of Eligibility (Check, if appropriate)		
			Annual	Sick (50% of balance)	Comp. Time	Total	1st	2nd
1	_____	_____	_____	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____	_____	_____	_____
6	_____	_____	_____	_____	_____	_____	_____	_____
7	_____	_____	_____	_____	_____	_____	_____	_____
8	_____	_____	_____	_____	_____	_____	_____	_____
9	_____	_____	_____	_____	_____	_____	_____	_____
10	_____	_____	_____	_____	_____	_____	_____	_____

 Signature of Department Head

OPERATING EXPENSES

OPERATING EXPENSES ELEMENT AND OBJECT

530 OPERATING EXPENDITURES/EXPENSES

Includes 31 through 59

531 Professional Services

Legal, medical, dental, engineering, architectural, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Also includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

EXAMPLES:

Medical Examiner

Appraiser except for the purchase of land or building in which case it will be added to the cost of land or buildings

Autopsy Service/Cremation Authorizations/Autopsy Referral Testing

Drug Screening

X-rays

Vet Fees

Note: Professional services for design related to capital equipment, buildings or other improvements may not be included in this object code.

533 Court Reporter Services

Includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

534 Other Contractual Services

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. EXCLUDING contracts or services defined under objects 531, 532, 533, 546, and 547.

EXAMPLES:

Employee moving/relocation expenses

Office moving expense

Pest control service

Alarm security service

Security service

Baker Act transports service

Body removal service

Use of computer services between departments/agencies

Note: Contracts for equipment repairs must be budgeted under Repairs and Maintenance (54601).

535 INVESTIGATIONS

Cost incurred for confidential matters handled pursuant to criminal investigations.

536 PENSION BENEFITS

Benefits paid to participants in the pension program.

540 Travel & Per Diem

This Includes the cost of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

\$39.00 per day/meals or Federal CONUS Rate, www.gsa.gov

\$.485 per mile/anticipated increase to \$.505, www.gsa.gov

Hotel costs

Note: **Do not include registration fees.**

541 Communications and Freight Services

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, postage and messenger services.

EXAMPLES:

Contracts for moving telephones

Pagers

Post Office Box Rental

543 Utility Services

Electricity, gas, water, waste disposal and other public utility services.

EXAMPLES:

Solid waste fees

Recycling fees

544 Rentals & Leases

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the lease of vehicles.

EXAMPLES:

Uniform rentals

Equipment rentals for repairs and maintenance

Rental of road barriers

Equipment rental for postage

Note: This account would not be appropriate for the lease/purchase of equipment. (See Principal, page 58). (Principal payments would be charged to object code 571.)

545 Insurance

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

Note: Internal charges for insurance through the Self Insurance Property Casualty Fund will be provided by Risk Management Department and input into the budget by the Office of Management and Budget. Charges will be posted quarterly by the Finance Department automatically based on the adopted budget.

546 Repairs and Maintenance Services

The costs incurred for the repair and maintenance of building and equipment including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under 534.

EXAMPLES:

- Replacement of carpet
- Software maintenance
- Maintenance of Mailing Scales
- Maintenance of Grounds
- Tags & Titles
- Shrubs, Plants & Sod
- Equipment repairs/maintenance
- Cleaning of County-owned uniforms
- Vehicle Maintenance & Repairs

547 Printing and Binding

Costs of printing, binding, and other reproductions services which are contracted for or purchased from outside vendors. Also, includes charges for printing, etc., which is performed by an in-house print shop.

EXAMPLES:

- All letterhead, business charts and printed letterhead purchased through a print shop
- Business cards
- Custom printed envelopes

548 Promotional Activities

Includes any type of promotional advertising on behalf of the local governmental unit.

EXAMPLES:

Coloring books for children
Candy for Santa on Fire Truck

549 Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified. Used to record charges for legal and display advertisements.

EXAMPLES:

Permits and exams
Doc stamps & Recording fees
Title Searches
Legal Advertisements
Bank service charges
Indirect costs

551 Office Supplies

This object includes materials and supplies such as stationery, reprinted forms paper, charts, and maps.

EXAMPLES:

W-2's, 1099's
Desks & Chairs less than \$1,000
File Cabinets less than \$1,000
Copy machine supplies (Toner, paper)

Note: Letterhead, business charts and printed letterhead purchased through a print shop would be appropriated in Printing and Binding 547.

552 Operating Supplies

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing (if purchased and not rented). Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repairs of roads and bridges.

EXAMPLES:

Film purchase and developing
Computer software
Computer hardware under \$1,000 and all related expenses
Excess Copies charges
Purchase of phones less than \$1,000 for each unit
Purchase of equipment less than \$1,000 per item

EXAMPLES CONTINUED:

Batteries for phones & radios
Tags & Titles
ID Badges

553 Road Materials and Supplies

Those materials and supplies **used exclusively** in the repair and reconstruction of roads and bridges.

EXAMPLES:

Street markers and signs, hay, drums, grass and netting **used** for road repairs
Purchase of road barriers
Street Lights

554 Books, Publications, Subscriptions, and Memberships

Includes books, or sets of books if purchased by set, and not purchased for use by libraries, where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

EXAMPLES:

Registration fees for training
Notary application/registration
Memberships
Magazine/Newspaper subscriptions
Tuition reimbursement (job-related)

Note: All registration fees for seminars must be appropriated under this object code.
Magazine/newspaper subscriptions must arrive at a County office address.
Memberships must be on the approved membership list.

558 Bad Debt

Used only by proprietary funds; the amount expensed for the allowance of un-collectible debt.

559 Depreciation

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance is measured.

SCHEDULE C
OPERATING EXPENDITURES
Detail and Justification Summary

Indicate FUND/ COST CENTER/ ACCOUNT CODE for this page.

Description	FY '08-09 Budget Amt. Requested	FY '07-08 Budget	Actual FY 06-07 Expenditure	Justification
1 _____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____
Page Totals	_____	37	_____	_____

**CAPITAL OUTLAY
DEBT SERVICE AND
RESERVES**

CAPITAL OUTLAY ELEMENT AND OBJECT CODES

Note: Any cost related to the asset incurred after its acquisition, such as addition, improvement or replacement, should only be capitalized if they provide future service potential (i.e. they extend the useful life or enhance the asset beyond its initial purpose)

561 Land

Acquisition cost, easements, right-of-ways. Legal and title fees, closing costs, appraisal fees if purchased as part of the cost of the land.

562 Buildings

This object code includes all cost of design, site preparation and construction of all buildings such as: office building, fire stations, garages, jails, parks and recreational buildings. Only renovations that add structure to the building (such as new walls) will be included in 56201. Replacement carpet, painting, re-roofing and other repairs should be budgeted in 54601. Equipment with a shorter replacement life than the building, such as generators, should be budgeted in (Equipment) 56401.

NOTE: Any request for new construction, renovation of existing buildings and/or demolition requests must be submitted to Facilities Management as well as the Office of Management & Budget. However, Facilities Management is not responsible for estimating or budgeting the costs associated with the project.

563 Improvements Other Than Buildings

Structures and facilities other than buildings, such as roads, bridges, fences, landscaping, irrigation, parking lots, etc. to be individually projected by Departments/Divisions. This object includes all of the cost including design, installation and site preparation for these improvements.

564 Machinery and Equipment

All equipment over \$1,000, including office furniture/equipment, vehicles, heavy equipment, and specialty items. All cost associated with the delivery and installation of the equipment may be budgeted in this object code. Also includes court recording, duplicating, and transcribing equipment.

Vehicle Base Replacement Requests: All replacement vehicles must be detailed on the vehicle replacement worksheet and include age, condition, mileage or hours, the most recent 12 months repair costs and other justification as necessary to thoroughly detail the recommendation for replacement.

Vehicle Program Enhancement Requests: All Department/Divisions requesting a vehicle as a Program Enhancement will be responsible for computing vehicle cost and justification. Program Enhancement must also include estimated vehicle fuel (55201), repair (54601) costs and insurance costs.

565 Construction in Progress

This object is used in the Enterprise Funds only to account for undistributed construction projects that will be depreciated upon completion.

566 Books, Publications and Library Materials

Books over \$1,000 unit value and all books and publications for use by libraries. All other books, publications and subscriptions should be recorded in 55401.

DEBT SERVICE ELEMENT AND OBJECT CODES

571 Principal - Debt Service

Used to appropriate for reductions in all debt including lease/purchases.

572 Interest - Debt Service

Used to appropriate for all interest payments including lease/purchase interest charges.

573 Other Debt Service Costs

Used to appropriate for all costs of debt issuance and annual payments to paying agents.

GRANTS & AIDS ELEMENT AND OBJECT CODES

581 Aids to Government Agencies

Include all grants, subsidies and contributions to other governmental units. Excludes transfers to agencies within the same entity.

582 Aids to Private Organizations

Include all grants, subsidies and contributions to private organizations.

RESERVES ELEMENT AND OBJECT CODES

591 Transfers

Includes all transfers between funds which do not represent operating expenditures.

592 Advances

Includes advances to establish working capital and is expected to be returned when the fund is liquidated. Used to restrict funds on loan from one fund to another.

593 Nonoperating Interest

594 Nonoperating Grant Expense

595 Other Nonoperating Uses

598 Reserves

599 Other Uses

SCHEDULE B
CAPITAL OUTLAY
Base Replacement Items

Indicate FUND/ COST CENTER/ ACCOUNT CODE for this page.

/ /

Rolling Stock

Description	Asset Number	Age	Annual Maintenance Costs	Condition	Miles/Hours	Replacement Cost
1 _____	_____	_____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____

SCHEDULE B-1
CAPITAL OUTLAY
Base Replacement Items

Indicate FUND/ COST CENTER/ ACCOUNT CODE for this page.
 / /

Other Replacement Items

Description	Asset Number	Age	Annual Maintenance Costs	Condition	Miles/Hours	Replacement Cost
1 _____	_____	_____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____

RENOVATION/ADDITION REQUEST

Department: _____ Date: _____
Division: _____ Contact: _____
Fund/Cost Center: _____ Extension: _____

JUSTIFICATIONS:

BUDGET: _____ PROPOSED FUNDING SOURCE _____
RECOMMEND: CONTRACT/FACILITIES MANAGEMENT
PROFESSIONAL SERVICES: REQUIRED/NOT REQUIRED

PROJECT	IF DONE IN PHASES	ESTIMATE COST	CONSTRUCTION	
			PERIOD	FUNDING
PHASE 1	_____	_____	_____	_____
PHASE 2	_____	_____	_____	_____
PHASE 3	_____	_____	_____	_____

SIZE (SQUARE FEET) _____ NO. OF PERSONNEL USING AREA _____
FACILITIES MANAGEMENT

FOR USE BY OFFICE OF MANAGEMENT AND BUDGET ONLY.

FUNDING: _____

OMB SIGNATURE

cc: OFFICE OF MANAGEMENT AND BUDGET
FACILITIES MANAGEMENT

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program

The Capital Improvement Program (CIP) provides a planned and programmed approach to utilizing the County's financial resources in the most responsive and efficient manner to meet its service and facility needs. The CIP serves as a "blueprint" for the future of the community. It is a dynamic tool, not a static accounting document. Development of the CIP requires the integration of financial, engineering, and planning functions. The CIP is developed to achieve the following results:

- C Consolidating and coordinating all department requests with the goal of reducing unnecessary delays and coordinating the individual improvement programs of the departments;
- C Establishing a system of procedures and priorities by which each proposal can be evaluated in terms of public need, the comprehensive planning of the area, the inter-relationship of projects, and cost requirements;
- C Scheduling capital projects over an extended period so that the most efficient financial plan for the CIP can be achieved;
- C Relating needed projects to existing and projected fiscal capacity; and
- C Providing that public facilities and services meet or exceed the standards established in the **Capital Improvements element (CIE) required by Florida Statutes 163.3177** and are available when needed for development, or that development orders and permits are conditioned on the availability of these public facilities and services necessary to serve the proposed development. Not later than one year after its due date established by the state land planning agency's rule for submission of local comprehensive plans pursuant to F.S. 183.3167(2)k a local government shall not issue a development order or permit which results in a reduction in the level of service for the affected public facilities below the level of services provided in the comprehensive plan of the local government.

The CIP establishes the proper interface with the Capital Improvements Element as required by the County's Comprehensive Plan, adopted on October 10, 1993, which states:

The County shall formalize a process for the update and refinement of multi-year projections of fiscal resources such that a financially feasible schedule of capital improvements is maintained.

Beginning with Fiscal Year 1995, adoption of annual budgets shall include a specific capital budget, which shall implement adequate funding sources and be consistent with the CIE. As part of the Budget Process Departments shall as part of the CIP

submission, any CIE related capital improvement shall note: Meets or Exceeds LOS (Level Of Service) and submit a short description as to how LOS is met or exceeded. CIE relates to infrastructure-oriented projects in Escambia County, this is a mandatory new requirement and required with all department submissions. Specific questions regarding “CIE” should be addressed with Escambia County’s Planning & Engineering Department (595-3475).

The CIP shall embody and be consistent with the following:

- C The maintenance of existing infrastructure, including renewal/replacement of worn-out facilities, shall be specifically projected and funding identified;
- C Debt obligations shall be specifically identified and projected to ensure compliance with debt covenants, including coverage requirements;
- C A debt management strategy and set of criteria which shall be based upon debt management principals;
- C Maintenance of levels of budgeted and undesignated reserves adequate to serve sound public fiscal management purposes; and
- C Equity of the uses of a revenue source relative to the populace generating the revenue.

The Capital Improvement Program includes all equipment in excess of \$25,000 per unit, land, buildings, and other improvements. The attached form must be completed in full for all capital improvements projects and equipment needs for FY 2008/2009 through 2013/2014.

**ESCAMBIA COUNTY
CAPITAL IMPROVEMENT PROGRAM**

Title:								
	Project Id:							
	Start Year:							
	Element:							
	Project Location:							
	Commission District:							
Level of Service:								
Funding Source:								
Department:								
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	Total 6 yrs	
Ach/Enr Service								
Land								
Building								
Other Improvements								
Equipment								
Total Project Costs								
Operating Impacts:								
Staffing #								
Operating Costs								
Personal Service								
Project Description	Project Location							

**CAPITAL IMPROVEMENT PROGRAM (CIP) – LEVEL OF SERVICE
PROJECT REQUEST FORM
DIRECTIONS**

1. **Department** - department and division responsible for the project development
2. **Date** - the date the form is filled out
3. **Contact** - person who should be contacted if there are any questions
4. **Phone** - number to best reach the contact person directly
5. **Project Number** - if there are multiple projects under one department they each need to be assigned a number for easy reference, assign the projects starting with 01 with the highest priority
6. **Location** – an address or general location of the project and whether it is an existing facility or new facility
7. **Level of Service / Project Description** – details of the project (provide additional documentation on a separate page)
8. **Justification** – how will the project help achieve, maintain or exceed the Level of Service Standards? Is it consistent with the Comprehensive Plan?
9. **Data and Analysis** – is the project **financially feasible** Year 1 thru Year 5? How so? Are there any projections, project costs and impact statements that support the project? (provide additional documentation on a separate page)
10. **Funding Source** – Year 1 thru Year 3 need to have *committed* funding sources, which are guaranteed in an enforceable agreement. Years 4 thru 5 need to be *planned* funding sources i.e.: revenue or sales tax.
11. **Funding Amount** – The amounts need to be financially feasible and shown to be *committed* and *planned* sources. (Explained in Step 9)
12. **Comments** – Any additional information or reference to other documents. Also any alternative funding source can be added here.

**CAPITAL IMPROVEMENT PROGRAM (CIP)
PROJECT REQUEST FORM**

1. Department:	2. Date:
3. Contact:	4. Phone:

5. Project Number:	6. Location:
---------------------------	---------------------

7. Project Description & Cost:

8. Justification: How will this project help achieve and maintain the Level of Service Standards?
--

9. Data and Analysis / Financial Feasibility: (attach another sheet, if necessary)

10. Funding Source:	11. Funding Amount:
Year 1	
Year 2	
Year 3	
Year 4	
Year 5	

12. Comments:	Submitted by:
	Name:
	Title:
	Submission Date:

PROGRAM ENHANCEMENTS

**Escambia County Office of Management and Budget
Program Enhancement Form**
(Please type or legibly print the requested information)

Fund(s): _____
 Cost Center: _____
 Name of New Program or Program Expansion: _____
 Departmental Priority: _____

Personnel Impact (\$)	# of FTE's	Type of FTE's

Operating Impact (\$)	Account	Itemized Operating Costs

Capital Impact (\$)	Account	Itemized Capital

Justification:

REBUDGETS

