

Understanding an Operating Division/Program Budget Form

Please refer to the blank operating budget form on the following page.

1. This section refers to the general area under which a Department or Agency is listed in the FY2008 Adopted budget book.
2. The name of the County Department or Agency being summarized is listed in this section.
3. The Account number represents the internal number used for Fund, Department, and Division.
4. The program section refers to the Division/Program within a Department whose budget is being summarized.
5. This section displays the fund type used to manage the particular budget.
6. The Program Administrator section identifies the County Division Administrator responsible for the program being summarized. In the case of an outside agency, such as the Health Department, the name of the person in charge is used.
7. This column contains the actual funds spent in each budget category during FY06. For further explanation on what is included in the individual Character of Expenditures, please refer to the Glossary section of the book.
8. The Adopted FY07 budget is listed in this column.
9. The FY08 Requested Budget as submitted by the individual Department or Agency is used in this column. For Special Revenue Funds, the FY07 Amended Budget is used to show the actual FY07 grant award or revised program budget which can be different than the Adopted estimate.
10. The FY08 Adopted Budget is listed in this column.
11. The amount of change expressed in dollars comparing the FY07 Adopted Budget and the FY08 Adopted Budget.
12. The Percentage Change column represents the monetary change from FY07 Adopted Budget to FY08 Adopted Budget expressed as a percentage.
13. In the General Fund this line is included for revenue associated directly with the department or agency.
14. The Budget Highlight section is used to narrate new positions, new programs, and unusual increases or decreases to a budget.
15. The Personnel Summary section provides full-time equivalent information concerning the number of employees and job titles for a particular Department or Agency for FY04, FY05, FY06, FY07, and FY08.
NOTE: The personnel within departments are displayed according to the chargeable account.
16. The Description Section provides general information for the Department/Division or Agency.
17. Objectives & Measurements section represents the way departments measure their effectiveness and/or efficiency. By reviewing this area, management states the departments objective and attempts to answer the questions, "Are we doing the right thing? and How well are we doing it?"

1						
Department:		2			Account: 3	
Division\Program:		4			Fund: 5	
Program Administrator:		6				
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Expenditure Category	FY06 Actual	FY07 Budget	FY08 Request	FY08 Approved	\$ Change from FY07	% Chg.
Personal Services						
Fringe Benefits						
Operating Costs						
Agency Funding	7	8	9	10	11	12
Debt Service						
Operating Contingency						
Transfers Out						
Capital Outlay						
Depreciation Expense						
Totals						
Revenues 13						
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Budget Highlights:						
14						
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Personnel Summary:						
15						
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Description						
16						
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Objectives & Measurements						
17						