

SECTION D



Operating Plan Budget Detail





INTRODUCTION TO D-PAGES

The Operating Plan contains a profile of every department known as the “D-pages” or departmental pages. The format of each D-page contains basic information as a department’s budget, staffing, purpose and performance in meeting its prescribed functions. The departments are grouped into seven functional areas.

The **first page is a macro-level snapshot** depicting a department’s overall operating and capital budget and FTE positions for FY 2011-12. This is followed by a simplified organizational chart illustrating a department’s divisions or programs. Next, the adopted number of FTEs over a ten year period is charted, providing a quick reference of whether the number of staff has increased, decreased or remained relatively stable over time. On the right side of the first page are two pie charts; the top depicts the source of funds (where a department receives its money from) while the bottom shows the use of funds (what a department gives, or spends, its money on). The use of funds are allocated to the divisions or programs specified in the organizational chart.

The **next page displays financial data in various formats.** The **use of funds summary** shows how the department’s overall budget is allocated to a specific divisions or programs for the prior fiscal year, the current year adopted, the estimated actual for the current year and for the upcoming fiscal year (recommended). This summary shows the kinds of functions, or groups of activities or programs where money is being spent. Expenditures are further divided between operations and non-operating expenditures.

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
Use of Funds Summary				
<i>Operating Expenditures</i>				
Executive Management	\$ 1,419,440	\$ 1,274,354	\$ 1,504,608	\$ 1,442,388
Budget & Research	1,436,788	1,618,368	1,234,792	1,134,396
Clerk of the Board	669,038	759,435	737,382	592,412
Legislative Program	292,344	295,397	215,414	140,261
Communications Office	--	443,191	445,849	329,678
Emergency Operations	--	1,036,704	1,709,404	1,128,107
Operating Sub-Total	3,817,610	5,427,449	5,847,449	4,767,242
Less: Intra-County Revenues	(1,985,336)	(1,184,592)	(1,184,592)	(836,234)
Operating Total	1,832,274	4,242,857	4,662,857	3,931,008
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	510,000	10,000
Expenditure Total	1,832,274	4,252,857	5,172,857	3,941,008
<i>Other Financing Uses</i>				
Operating Transfers	4,062	5,554	5,554	--
Designated for Future Uses	564,343	--	--	--
Department Total	\$ 2,400,679	\$ 4,258,411	\$ 5,178,411	\$ 3,941,008

The **character of expenditures summary** indicates the kinds of resources the department is buying and is divided between salaries and benefits, other operating expenditures such as services and supplies and non-capital equipment, and non-operating expenditures such as capital facilities.

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
Character of Expenditures				
<i>Operating Expenditures</i>				
Regular Salaries	\$ 2,041,373	\$ 2,862,368	\$ 2,785,333	\$ 2,400,579
Overtime	--	2,000	1,000	1,000
Extra Help	36,523	51,000	50,011	40,000
Benefits	807,971	1,294,277	1,197,391	1,173,131
Salaries & Benefits Sub-Total	2,885,867	4,209,645	4,033,735	3,614,710
Services & Supplies	931,743	1,217,804	1,813,714	1,152,532
Operating Sub-Total	3,817,610	5,427,449	5,847,449	4,767,242
Less: Intra-County Revenues	(1,985,336)	(1,184,592)	(1,184,592)	(836,234)
Operating Total	1,832,274	4,242,857	4,662,857	3,931,008
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	510,000	10,000
Expenditure Total	\$ 1,832,274	\$ 4,252,857	\$ 5,172,857	\$ 3,941,008

The **source of funds summary** highlights a department’s funding streams, whether it is from federal or state government, taxes, or from charging fees for services. The contribution of General Fund discretionary revenues for department expenditures is included as a separate category.

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
Source of Funds Summary				
<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 3,452	\$ 262,522	\$ 1,462,808	\$ 270,000
Other Charges for Services	2,015,924	1,435,310	1,416,329	1,093,463
Miscellaneous Revenue	2,756	3,800	4,900	3,800
Revenue Sub-Total	2,022,132	1,701,632	2,884,037	1,367,263
Less: Intra-County Revenues	(1,985,336)	(1,184,592)	(1,184,592)	(836,234)
Revenue Total	36,796	517,040	1,699,445	531,029
<i>General Fund Contribution</i>				
	2,363,883	3,397,078	3,397,078	2,931,796
<i>Other Financing Sources</i>				
Operating Transfers	--	3,000	--	--
Use of Prior Fund Balances	--	341,293	81,888	478,183
Department Total	\$ 2,400,679	\$ 4,258,411	\$ 5,178,411	\$ 3,941,008

Introduction to D-Pages (Cont'd)

Finally, the **position summary** allocates the total number of permanent FTEs within a department to each respective division or program and includes a total for all non-permanent FTEs. A position is defined as an authorized position title approved by the Board of Supervisors. A position may be filled by a permanent civil service employee or a contractor-on-payroll. A permanent position is one that is filled by a permanent employee or a permanent contractor-on-payroll (one who is working at least 50% of the time—20 hours a week).

A full-time equivalent (FTE) is defined as the percentage of time a position works times the portion of the year the employee works, less any salary savings percent. For example, a full time position that is funded for 12 months (1 fiscal year) is equivalent to one (1) FTE; a full time position that is funded for 6 months or a half-time position funded for a full year is equivalent to a .5 FTE. Unlike positions, FTEs include all regular, extra-help, and contract employees, regardless of the percent time worked.

	Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
Position Summary								
<i>Permanent</i>								
Executive Management	7.0	3.7	6.0	3.7	6.0	3.7	5.0	4.8
Budget & Research	10.0	8.9	11.0	9.7	11.0	7.3	6.0	6.0
Clerk of the Board	6.0	6.0	6.0	6.0	6.0	6.0	4.0	4.0
Legislative Program	--	0.6	--	0.6	--	0.4	--	0.2
Communications Office	--	--	3.0	3.0	3.0	2.8	1.6	1.6
Emergency Operations	--	--	7.0	7.0	7.0	5.9	7.0	7.0
Total Permanent	23.0	19.2	33.0	30.0	33.0	26.0	23.6	23.6
<i>Non-Permanent</i>								
Extra Help	--	0.4	--	--	--	0.9	--	--
Total Positions	23.0	19.6	33.0	30.0	33.0	26.9	23.6	23.6

After the departmental financial information, a description of each department begins. The description of each department begins with a Mission Statement, its purpose for existing, a brief statement of the department's structure (as it ties to the organizational chart), identification of office locations, and key activity measure trend charts, accomplishments, strategic actions, and projects. Activity measures are primarily workload measurements that indicate levels of activity in a department's major divisions over time. The subsequent information is an overview of "Departmental Priorities and Their Alignment with County Goals" and is the strategic planning section of the D-pages. This section contains four elements: linkage between a department's strategic actions and the County's Strategic Plan via focus areas; current year accomplishments; proposed strategic actions for the upcoming year and proposed key projects. As previously articulated in Section A, the County's Strategic Plan provides an overarching guide to defining

and measuring the expected outcomes of County government services, and allocating the resources to the various programs and projects by which those services are delivered. In terms of the D-pages, a department specifies which County goals its strategic actions are aligned with.

A department uses focus areas to link its actions to the County's strategic goals. Under each focus area a department lists its current year accomplishments, its proposed strategic actions for the upcoming year, and its recommended key projects for FY 2010-11. Projects are characterized as having the following attributes: a specified time frame; defined deliverables; defined phases and milestones; dedicated resources, and being unique in that no two projects are exactly alike.

The department summary concludes with department wide effectiveness measures that are used to determine the effectiveness of the strategic actions. Prior year performance, adopted targets for the current year, anticipated or estimated performance for the current fiscal year and expected or recommended performance for the upcoming fiscal year are presented. Next, the "Significant Changes" section highlights variances between estimated actual and the adopted budget numbers for the current year in terms of expenditures and revenues and variances between estimated actual and recommended numbers for the next year. Depending on the department, there may also be narrative addressing capital expenditures variances. The department will repeat the same format as the department summary to describe their Divisions including recurring performance measures down to the program level.

The format of relative performance measures in the departmental chapters show the result in the first row of data; the second row contains the actual data divided by the third row which is the base value. This example demonstrates two countywide measures that track 1) the department's number of General Liability claims vs. prior year actual, and 2) the department's number of workers' compensation claims vs. prior year actual. Please see schedule below.

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
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Recurring Performance Measures

Executive Management

As an efficient and responsive government, the Department will reduce or maintain the rate of General Liability claims filed from the previous year's actual claims filed.	100%	100%	100%	100%
	0	0	0	0
	0	0	0	0

As an efficient and responsive government, the Department will reduce or maintain the rate of Workers' Compensation claims filed from the previous year's actual claims filed.	100%	100%	100%	100%
	0	0	0	0
	0	0	0	0