

# INTRODUCTION TO D-PAGES

The Operating Plan contains a profile of every department known as the “D-pages” or departmental pages. Each department’s D-pages contain basic information including the 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 budgets, and full-time equivalent (FTE) positions for FY 2012-13. 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 is 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 the areas where money is being spent. The summary includes the department’s actual results for the prior fiscal year, along with the overall budget allocated to specific divisions or programs for the current year (Adopted), the upcoming fiscal year (Recommended), and two years in the future (Proposed). This summary is further divided between operating and non-operating expenditures.

	Actual FY 10-11	Adopted FY 11-12	Recommended FY 12-13	Proposed FY 13-14
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Executive Management	\$1,535,441	\$1,415,530	\$ 1,666,035	\$1,736,621
Budget & Research	1,144,719	1,121,206	925,646	963,108
Clerk of the Board	720,723	654,222	554,880	578,374
Legislative Program	204,684	200,261	183,473	186,913
Communications Office	441,981	466,850	486,794	511,850
Emergency Operations	1,720,347	1,117,316	1,059,297	1,102,447
Operating Sub-Total	5,767,895	4,975,385	4,876,125	5,079,313
Less: Intra-County Revenues	(1,158,652)	(836,234)	(29,600)	(32,000)
Operating Total	4,609,243	4,139,151	4,846,525	5,047,313
<i>Non-Operating Expenditures</i>				
Capital Assets	342,348	10,000	30,000	30,000
Expenditure Total	4,951,591	4,149,151	4,876,525	5,077,313
<i>Other Financing Uses</i>				
Operating Transfers	84,865	--	--	--
Designated for Future Uses	30,994	--	--	--
Department Total	\$5,067,450	\$4,149,151	\$ 4,876,525	\$5,077,313

The **Character of Expenditures** summary indicates the kinds of resources the department is purchasing, 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 10-11	Adopted FY 11-12	Recommended FY 12-13	Proposed FY 13-14
<b>Character of Expenditures</b>				
<i>Operating Expenditures</i>				
Regular Salaries	\$2,608,057	\$2,553,324	\$ 2,441,485	\$2,457,788
Overtime	599	1,000	1,000	1,000
Extra Help	46,009	40,000	53,000	53,000
Benefits	1,315,072	1,243,210	1,166,367	1,316,201
Salaries & Benefits Sub-Total	3,969,737	3,837,534	3,661,852	3,827,989
Services & Supplies	1,798,158	1,137,851	1,214,273	1,251,324
Operating Sub-Total	5,767,895	4,975,385	4,876,125	5,079,313
Less: Intra-County Revenues	(1,158,652)	(836,234)	(29,600)	(32,000)
Operating Total	4,609,243	4,139,151	4,846,525	5,047,313
<i>Non-Operating Expenditures</i>				
Capital Assets	342,348	10,000	30,000	30,000
Expenditure Total	\$4,951,591	\$4,149,151	\$ 4,876,525	\$5,077,313

The **Source of Funds Summary** highlights a department’s funding streams, including revenues from federal or state government, taxes, or from charges for fees and services. The contribution of General Fund discretionary revenues for department expenditures is included as a separate category called General Fund Contribution. For the Proposed year, the General Fund Contribution figure reflects a combination of General Fund discretionary revenues, and the department’s projected budget gap.

	Actual FY 10-11	Adopted FY 11-12	Recommended FY 12-13	Proposed FY 13-14
<b>Source of Funds Summary</b>				
<i>Departmental Revenues</i>				
Federal & State Revenues	\$1,386,772	\$ 270,000	\$ 234,500	\$ 234,500
Other Charges for Services	1,387,599	1,223,606	431,600	440,000
Miscellaneous Revenue	4,628	3,800	5,840	5,840
Revenue Sub-Total	2,778,999	1,497,406	671,940	680,340
Less: Intra-County Revenues	(1,158,652)	(836,234)	(29,600)	(32,000)
Revenue Total	1,620,347	661,172	642,340	648,340
<i>General Fund Contribution</i>	3,397,077	2,931,796	3,934,496	4,256,348
<i>Other Financing Sources</i>				
Operating Transfers	28,372	--	30,000	30,000
Use of Prior Fund Balances	21,654	556,183	269,689	142,625
Department Total	\$5,067,450	\$4,149,151	\$ 4,876,525	\$5,077,313

**Introduction to D-pages (cont'd)**

Finally, the **FTE 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. An FTE is defined as the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. An FTE equates to 2,080 hours of employment, where 1.0 FTE means that the position is funded equivalent to a full-time worker, while an FTE of 0.5 signals that the position is funded half-time. A permanent FTE 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 or 20 hours a week).

	Actual FY 10-11	Adopted FY 11-12	Recommended FY 12-13	Proposed FY 13-14
<b>FTE Summary</b>				
<i>Permanent</i>				
Executive Management	4.3	4.8	5.9	5.9
Budget & Research	7.0	6.0	5.0	5.0
Clerk of the Board	6.0	5.0	4.0	4.0
Legislative Program	0.3	0.2	0.1	0.1
Communications Office	2.9	2.6	2.6	2.6
Emergency Operations	6.4	7.0	6.0	6.0
<b>Total Permanent</b>	<b>26.8</b>	<b>25.6</b>	<b>23.6</b>	<b>23.6</b>
<i>Non-Permanent</i>				
Extra Help	0.7	--	--	--
<b>Total FTEs</b>	<b>27.5</b>	<b>25.6</b>	<b>23.6</b>	<b>23.6</b>

After the departmental financial information, a description of each department begins. The description of each department begins with a Mission Statement, which is a clear and concise statement of the overall purpose and general assignment of the department, and a description of the department, which highlights the responsibilities of the department and some of the programs it operates or the major functions it performs.

The next section lists the department’s anticipated accomplishments in the current fiscal year, followed by a list of the department’s objectives, or key goals, priorities, and key projects, for the next two fiscal years and statements on how they will be achieved. The objectives section also includes a statement about how the objectives link to the County Goals from the County’s Strategic Plan. Further discussion of the County’s Strategic Plan is included in Section A.

The next section describes the department’s recommended changes and operational impact from the current year adopted budget to the next year’s recommended budget. This includes detailed explanations of the changes in staffing, expenditures, and revenues from the current year’s adopted budget to the newly recommended budget. Following this section is a narrative describing the proposed changes and operational impact from the current year’s recommended budget to the proposed budget for the following year.

The department then presents three to five outcome performance measures that are intended to communicate the impacts or results of services on the community.

	Actual FY 10-11	Adopted FY 11-12	Recommended FY 12-13	Proposed FY 13-14
<b>Outcome Measures</b>				
Percentage of County’s General Fund budget that is structurally balanced; expenditures equaling ongoing revenues. This will enable the County departments to provide a consistent and sustainable level of service to the community.	98.5%	96.3%	98.5%	98.0%
Percent of EOC positions with trained staff to facilitate effective communication and management of resources during major emergencies.	N/A	N/A	100%	100%
Percent of applicants hired who score in the top 90th percentile on County core values (ACE) based on the results of a validated assessment.	N/A	N/A	N/A	N/A

Following the outcome measures are two pie charts. The first shows the make-up of funding in the next year’s recommended operating budget divided into “ongoing” and “one-time” sources. The goal is to have 100% ongoing sources to ensure a sustainable level of services; one-time sources are only available to fund services in one year and once they are expended, either new funding must be identified or services must be reduced. The second pie chart shows the expected budget gap two years into the future (the proposed budget). Budget gaps may be caused by a combination of factors such as use of one-time funding in the prior year that will no longer be available, increasing salary and benefit costs, and declining revenues.