

**DALLAS COUNTY**



**FY2025 BUDGET MANUAL**

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# Dallas County FY 2025 Budget Manual

## Budget Office Directory

This directory aims to simplify the budget submission and review process by providing a direct line to the support and guidance necessary for effectively managing budgetary challenges. Departments are encouraged to use this resource for assistance with budgetary guidelines, form submissions, or any specific budget request discussions, promoting a collaborative and efficient budgeting process.

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# Introduction

## Budget Priorities

Dallas County's budget for FY2025 is shaped by a commitment to strategic investment and fiscal responsibility, focusing on critical areas that support the county's mission and serve the community's needs. The following priorities have been identified as key areas for investment and attention:

### 1. Completion of Capital Projects

**Facilities Management CAPEX:** Priority will be given to completing necessary improvements, repairs, and maintenance outlined in the Facilities Management Capital Expenditures (CAPEX) list, ensuring safe and functional environments for public and employees.

**Major Capital Improvement Projects (MCIP):** Projects with Project Specific Agreements (PSAs) or imminent funding requirements, primarily associated with Public Works, are prioritized for completion.

### 2. Certificate of Obligation, Series 2022

This funding allocation targets significant improvements and renovations including the Old Red Courthouse, a new sub-courthouse in Mesquite, and infrastructure developments in Road and Bridge districts 3 and 4, among others. The allocation of funds to specific projects is subject to Commissioners Court approval, emphasizing the need for careful planning and prioritization.

### 3. Review of American Rescue Plan-Funded Positions and Projects

With the substantial augmentation of Dallas County's budget through the American Rescue Plan (ARP), a critical review of all ARP-funded positions and projects is essential. This review will focus on sustainability beyond ARP funding, aligning personnel and projects with county priorities, mission, vision, values, and department objectives.

### 4. Enterprise Resource Planning (ERP) System Optimization

**Stabilization:** Achieving near-zero disruptions to normal operations is the immediate goal, ensuring all departments can function efficiently.

**Optimization:** Post-stabilization, the focus will shift to maximizing the system's potential and reducing reliance on external consultants for everyday operations.

### 5. Workforce Compensation

Continuing systematic reviews of job descriptions and implementing structure increases, such as the countywide 5% salary increase in FY2024, remains a priority to maintain a competitive workforce.

## 6. Environmental Sustainability Incentives

Initiatives such as pilot programs for carpooling payments will be explored, merging workforce compensation goals with environmental sustainability efforts.

## 7. Evaluation of Success

The FY2025 Mid-Year Review will serve as a platform to assess the county's fiscal and operational progress, including the ERP system's stabilization, capital project completion rates, and the transition of ARP-funded positions.

# Budget Preparation

## Timeline

### Key milestones and deadlines

The budget preparation process for Fiscal Year 2025 follows a structured timeline designed to ensure thorough planning, review, and approval of the county's financial plans. This timeline facilitates a collaborative and transparent approach, engaging various departments and stakeholders throughout the process.

- **March 6, 2024 - Budget "Tip-Off" Event:** This event marks the official start of the budget season. Departments will receive an overview of the budget process, including a calendar of events, expectations from the Budget Office, and instructions for completing and submitting budget proposals through the OpenGov platform.
- **March 8, 2024 - Weekly OpenGov Trainings Begin:** Starting from this date, the Office of Budget and Evaluation will host weekly training sessions **every Friday from 2-4pm** to assist departments with the OpenGov platform. These sessions will cover entering financial information into worksheets, completing narrative sections, and providing guidance on organizational charts, performance measures, and workload indicators. The format will include open office hours to address specific questions as needed, continuing until April 26, 2024. *\*dates and hours subject to change based on availability and department interest*
- **May 3, 2024 - Department Submission Deadline:** Departments must submit their budget proposals through OpenGov by this date. Afterward, the system will be locked to prevent further edits, and any late submissions will be considered only in cases of critical emergency needs or during the mid-year review.

- **June 6, 2024 - Slide Deck Submission Deadline:** Departments scheduled to present to the Budget Executive Team must submit their presentation slide decks to the Office of Budget and Evaluation by this date. These presentations must adhere to a standardized format to ensure consistency and fairness.
- **June 13-17, 2024 - Department Presentations:** Departments will present their budget proposals to the Budget Executive Team over these three days, providing an opportunity for in-depth discussion and review of each department's financial needs and priorities.
- **August 30, 2024 - FY 2025 Proposed Budget Detail Book Submission:** The Office of Budget and Evaluation will submit the Proposed Budget Detail Book for FY 2025, which will be made available to departments and Commissioners for review and feedback. This document represents a comprehensive overview of the proposed financial plans for the upcoming fiscal year.
- **September 6, 2024 - Final Changes Deadline:** No further changes to the Proposed Budget will be accepted after this date to ensure the document's integrity and to prepare for the public review process.
- **September 10, 2024 - Public Hearing and Vote:** A Special Called Meeting of the Commissioners Court will be held to conduct a public hearing on the budget and tax rate, followed by the vote to adopt both.
- **October 1, 2024 - Fiscal Year 2025 Commencement:** The adopted budget takes effect, marking the beginning of the fiscal year 2025.

## Roles and Responsibilities

The budget preparation process is a collaborative effort that requires the active participation and expertise of various stakeholders within the county. This section outlines the key roles and responsibilities to ensure a transparent, effective, and mission-driven approach to budget development.

### Office of Budget and Evaluation

The Budget Office plays a pivotal role in initiating and guiding the entire budget process. As the primary facilitator, the office is responsible for:

- Setting timelines and ensuring adherence to the budget calendar.



- Providing training and support to departments on the OpenGov platform, SharePoint, and budget preparation best practices.
- Reviewing departmental submissions for compliance with county goals and financial guidelines.
- Coordinating the review and presentation phases with the Budget Executive Team.
- Preparing the proposed and final budget document for Commissioners Court approval, incorporating departmental requests and aligning with strategic county goals.

## Departments

Departments serve as contributors and subject matter experts in the budget process, with responsibilities including:

- Aligning budget requests with the county's mission ("Deliver exceptional services that promote a thriving community") and vision ("Improving people's lives").
- Upholding the county's values of Professionalism, Customer Focus, and Diversity & Inclusion in all requests.
- Providing detailed justifications for budget requests, supported by data that demonstrates need and alignment with county goals.
- Preparing to present and discuss their data and justifications with the Budget Office and Budget Executive Team, ensuring readiness for both scheduled presentations and potential inquiries.

## Budget Analysts

Budget Analysts are assigned to review departmental submissions with a critical eye, tasked with:

- Conducting thorough reviews of departments' past budgets, actuals, and encumbrances.
- Analyzing previous communications, court orders, and compliance with county codes or laws and ordinances.
- Engaging with departments through written and verbal queries, including site visits, to clarify or refine budget requests.
- Serving as the initial point of review before departmental presentations to the Budget Executive Team.

## Budget Executive Team

Comprised by the county's Human Resources Director, the Budget Officer, the County Administrator, and their staff, the Budget Executive Team offers a comprehensive perspective on county operations. Their role involves:

- Reviewing departmental presentations and proposals with a focus on strategic alignment and operational feasibility.
- Providing feedback, alternatives, and solutions to department requests, leveraging their broad knowledge of county operations.
- Facilitating a collaborative environment where departments feel supported in achieving their objectives in a manner that aligns with county goals and financial realities.

The success of the budget process relies on the full participation and cooperation of each department, guided by the strategic oversight of the Budget Office and the collaborative review process led by the Budget Executive Team. This ensures that the county's fiscal plan is both ambitious in its vision and grounded in practical, data-driven decision-making.

## Budget Instructions

The process of preparing and submitting budget requests is a critical phase in the budget cycle, ensuring that departmental needs are accurately captured and aligned with the county's strategic goals. The following instructions are designed to guide departments through this process, utilizing standardized tools and principles to promote consistency, transparency, and strategic alignment.

### Preparing Realistic and Aligned Requests

- **Realistic and Reasonable Requests:** Departments must ensure that their budget requests are both realistic and reasonable, staying within the scope of their operational responsibilities. This includes considering current financial constraints and future fiscal sustainability.
- **Alignment with County's Mission, Vision, and Values:** All requests should directly support the county's mission to deliver exceptional services that promote a thriving community, embody the vision of improving people's lives, and reflect the county's values of Professionalism, Customer Focus, and Diversity & Inclusion.
- **Cost-Savings and Efficiency:** Departments are encouraged to seek cost-saving opportunities and disclose anticipated changes in revenue, expenditures, or operational efficiency. This proactive approach to fiscal management supports the county's commitment to efficient and responsible governance.

## Prioritization and Strategic Planning

- **Prioritization of Requests:** In the absence of a department-specific strategic plan, requests should be prioritized based on [urgency](#) and importance, with a focus on proactive rather than reactive planning. This prioritization should be evident in the budget submission, guiding the allocation of resources to areas of greatest need and impact. More instruction on defining urgency levels in budget requests is in a section below.
- **Safety and Legal Compliance:** Public and employee safety, along with legal compliance, must remain top priorities for all departments. The provided spreadsheet for listing operational, capital, and program improvement requests includes fields to flag items related to safety and compliance, assisting departments in highlighting these critical areas.
- **Revenue-Generating and Self-Liquidating Initiatives:** Special consideration should be given to proposals that are revenue-generating or self-liquidating, as these can offset costs and contribute to the financial stability of the county.
- **Adjustments to Grant-Funded Positions:** Priority should be given to maintaining existing grant-funded positions, especially if grant requirements change, necessitating increased county matching funds. This takes precedence over creating new positions funded by the general fund, ensuring the sustainability of critical services and programs already in operation.

## Instructions for Defining Urgency Levels in Budget Requests

To ensure a coherent and prioritized budgeting process, it is essential that all departments clearly define the level of urgency for each request, whether it pertains to personnel, operational expenditures, or capital projects. The urgency level will guide decision-makers in allocating resources efficiently, prioritizing requests that are critical to the county's operations and strategic goals. Below are instructions for department users on how to incorporate urgency levels into their budget requests:

### *1. Understanding Urgency Levels:*

Before preparing your budget request, familiarize yourself with the [urgency level definitions](#) provided in the Budget Manual. These definitions categorize requests into four levels: Immediate (Critical), High, Medium, and Low. Each level is defined based on the impact on operations, compliance requirements, safety concerns, and alignment with strategic initiatives.

## *2. Assessing Your Request:*

For each budget request—whether personnel, operational, or capital—conduct an assessment to determine its urgency level based on the criteria outlined for each category. Consider factors such as:

- The necessity of the request for legal or regulatory compliance.
- The potential impact on safety and security.
- The significance of the request in maintaining or enhancing service delivery.
- The contribution of the request to achieving strategic objectives within specific timeframes.

## *3. Defining the Urgency Level:*

In the designated section of your Budget Detail Form, clearly indicate the urgency level of your request using the defined categories: Immediate (Critical), High, Medium, or Low. Ensure that the selected urgency level accurately reflects the nature and necessity of the request.

## *4. Justifying the Urgency Level:*

Accompany your selected urgency level with a brief justification. This justification should explain why the request has been categorized under the specified urgency level, referencing specific criteria from the urgency level definitions. Include relevant details such as:

- Expected consequences of delaying the request.
- Connections to compliance, safety, or strategic goals.
- Timelines and deadlines that influence the urgency of the request.

## *5. Review and Verification:*

Before submitting your budget request, review the urgency level and its justification to ensure accuracy and completeness. Verify that the justification aligns with the criteria for the selected urgency level and that it provides clear information for decision-makers.

## **Preparing budget requests**

Departments are recognized as subject-matter experts in their respective fields, playing a crucial role in the budget preparation process. To ensure requests are both realistic and align with the county's strategic objectives, the following guidelines have been established:

- **Criteria for Realism and Reasonableness:** Requests must be explicitly tied to the duties and responsibilities of the requesting department. Applicable laws, regulations, statutes, or other verifiable standards should be referenced in requests, if applicable.

Departments are expected to provide supporting data that substantiates their requests, ensuring they are grounded in factual necessity and strategic importance.

- **Narrative Justification:** Accompanying narratives should directly link each request to the county's mission, vision, and values, demonstrating how proposed expenditures contribute to overarching goals.
- **Cost-Savings Opportunities:** Departments are encouraged to identify cost-saving measures through process improvements, workforce optimizations, service level adjustments, and other efficiency gains.
- **Reporting Changes:** Expected changes in revenue, expenditures, or operational efficiency must be detailed within proposal narratives, with clear references to specific requests influenced by these changes.
- **Adjusting Requests:** Should feedback necessitate adjustments, departments are to update the "Revised Amount" column in their submissions, facilitating clear tracking and justification of alterations made in response to Budget Office guidance.

## Detailed Instructions for Budget Requests

As we embark on the budget preparation process, it is crucial for each department to accurately and comprehensively detail their budgetary needs for the upcoming fiscal year. This section provides guidance on compiling your department's budget request, ensuring alignment with strategic objectives and fiscal responsibility. Below are the key components and instructions for completing your budget request:

### *Budget Detail Form Submission*

Overview: Departments are required to complete the Budget Detail Form, accessible via the SharePoint platform. This form is designed to capture all essential information regarding your department's budget request in a structured and comprehensive manner.

Sections to Complete:

1. **Personnel Requests:** Detail new positions, reclassifications, or adjustments needed, including justification based on departmental needs.

2. **Operational Requests:** Outline operational expenses, highlighting any significant changes or new expenses proposed for the fiscal year.
3. **Capital Requests:** Specify requests for capital expenditures, providing detailed justifications and expected benefits.
4. **Program Improvement Requests:** Propose enhancements or expansions to existing programs or the introduction of new programs, with a focus on strategic alignment and expected outcomes.
5. **Department Description and Objective:** Summarize your department's core functions, objectives, and alignment with county-wide strategic goals.
6. **Current Initiatives:** Describe ongoing projects or initiatives, emphasizing their importance and impact on the department's objectives.
7. **Performance and Workload Metrics:** Include relevant metrics that demonstrate the department's efficiency, effectiveness, and workload management.
8. **Organizational Chart:** Provide an updated organizational chart, illustrating the department's structure and reporting lines.
9. **Proposal Narrative:** Present a comprehensive narrative that ties together all elements of the budget request, outlining strategic importance, fiscal impact, and expected outcomes.

#### *OpenGov Submission*

- Ensure that all entries in the Budget Detail Form are accurately reflected in OpenGov, with adjustments made to illustrate your department's budgetary adjustments and requests for the upcoming fiscal year.
- **Narrative Information:** Copy and paste the Proposal Narrative from the Budget Detail Form into the OpenGov platform's narrative section. This ensures that the narrative is consistently presented and accessible in both the SharePoint document and OpenGov.

#### *Additional Documentation*

Submit any required additional documentation that supports your budget request. This may include contracts, detailed program proposals, cost-benefit analyses, or other relevant materials that provide further context or justification for your proposals.

### *Submission Process:*

Once completed, submit the Budget Detail Form along with any additional documentation through the designated SharePoint site. Ensure that all corresponding adjustments and entries have been accurately updated in OpenGov.

### *Guidance and Support:*

For assistance with completing the Budget Detail Form or navigating the OpenGov platform, please refer to the provided training materials, FAQs, or contact the Budget Office directly. Our team is here to support you through every step of the budget request process.

## Personnel Requests

The strategic and efficient allocation of personnel resources is critical to achieving the county's objectives and maintaining high-quality service delivery. This section outlines the required components and guidelines for departments to follow when submitting personnel requests.

### *1. Components of a Personnel Request*

Each request must include the following details:

- a. **Proposed Title and Grade:** Clearly specify the job title and grade for the new or reclassified position.
- b. **Justification:** Provide a robust justification for the position, detailing how it aligns with departmental objectives and countywide strategic goals.
- c. **Proposed Funding Source:** Identify the source of funding for the position.
- d. **Additional Requirements:** Indicate whether the new position will require furniture, IT hardware, a vehicle, or specific training/certification.

### *2. Calculating Total Costs*

Departments should select a proposed grade on the Budget Detail Form. The form will automatically display the Mid Point salary and calculate an estimated benefits cost based on the max-in-hire salary.

### *3. Justification Guidelines*

Refer to the "Budget Instructions" section, specifically the "[Preparing Realistic and Aligned Requests](#)" and "[Prioritization and Strategic Planning](#)" subsections, to ensure requests are well-justified and aligned with county priorities.

#### 4. Strategic Alignment

Personnel requests must demonstrate alignment with strategic priorities, contributing to the enhancement of operations and service delivery within the county.

#### 5. Urgency Levels for Positions

##### 1. Immediate (Critical)

**Definition:** The position needs to be filled or created as soon as possible to address critical operational needs, compliance issues, or to ensure the continuity of essential services. Delaying this request could result in significant operational disruptions, legal or safety risks, or missed strategic opportunities.

**Criteria:** Includes positions that are necessary to:

- Comply with legal or regulatory requirements.
- Address immediate safety or security concerns.
- Prevent interruption of critical services.
- Respond to emergencies or unforeseen situations.

##### 2. High

**Definition:** The request is of high importance to enhance service delivery, improve efficiency, or support newly identified strategic initiatives. While not critical, these positions are needed to maintain or improve current operations and should be addressed promptly.

**Criteria:** Includes positions that:

- Support significant departmental or organizational initiatives.
- Are necessary to implement approved strategic projects within the current or next fiscal year.
- Address high-priority operational inefficiencies or service delivery challenges.

##### 3. Medium

**Definition:** The request is important for ongoing or planned operations and contributes to long-term strategic goals. These positions are needed to sustain or gradually improve operations but can be deferred if necessary without immediate negative impacts.

**Criteria:** Includes positions that:



- Support medium-term strategic objectives or operational improvements.
- Enhance service delivery or efficiency but are not immediately critical.
- Are part of planned expansions or improvements that have flexible timelines.

#### 4. Low

**Definition:** The request, while beneficial, is not urgent and has minimal immediate impact on service delivery or strategic goals. These positions can be considered for future planning and addressed as resources allow.

**Criteria:** Includes positions that:

- Would provide marginal improvements to operational efficiency or service delivery.
- Support long-term goals without immediate deadlines or impacts.
- Could enhance departmental capacity but are not necessary for current operational demands.

#### *6. Supporting Documentation*

Include workload metrics and performance data to substantiate the need for each request. Reclassification requests must be accompanied by the appropriate reclassification form from Human Resources.

#### *7. Contingency Planning for ARP-Funded Positions*

For positions transitioning from American Rescue Plan Act funding, provide a detailed contingency plan. This plan should outline the department's strategy if the request to move the position to the general fund is not approved, ensuring operational continuity.

#### *Submission Process:*

Complete the personnel section of the Budget Detail Form with the required information and justifications. Ensure that all supporting documentation, including workload metrics, performance data, and any necessary forms, are attached.

#### *Review and Evaluation:*

The Budget Office, in collaboration with Human Resources, will review personnel requests against strategic priorities, operational needs, and fiscal constraints. Departments may be contacted for further discussion or clarification.

## Operational Requests

Operational expenditures are critical for the smooth functioning of departmental activities and the delivery of services to the community. This section provides guidance on preparing and submitting requests for operational expenses, ensuring alignment with departmental and county-wide strategic goals.

### *1. Types of Operational Expenditures*

Operational expenditures include all costs necessary for the normal operation of the department. This encompasses:

**Contracted services:** Expenses related to services provided by external entities.

**Supplies:** All consumables and materials required for departmental operations.

### *2. Justification of Costs*

Departments are expected to utilize their knowledge of departmental operations, industry standards, and historical data to justify each operational expenditure. Justifications should clearly explain the necessity of the expense and how it supports ongoing operations.

### *3. Distinguishing Operational Expenses*

**Routine vs. Program Improvement Justifications:** An increase in the cost of routine operational expenses does not automatically categorize an expense as a program improvement. The nature of the service and the cause of the cost increase are determinants:

- If service delivery levels remain consistent with the previous year, the expense is considered operational.
- If the volume of service delivery increases without changing the nature of the service, the associated cost increase is operational.

### *4. Alignment with Strategic Objectives*

Operational expenditures must directly support the department's stated objectives and priorities, as well as align with broader county priorities. Departments should reference the budget instructions, specifically sections on strategic planning and priorities, to ensure alignment.

## *5. Documentation and Evidence*

- **Historical Spending:** Typically, historical spending data suffices to justify requests for operational expenditure increases.
- **Quotes:** In certain cases, quotes may be required to substantiate the need for increased expenditure or new operational costs.

### *Submission Process*

Departments should detail their operational expenditure requests within the Budget Detail Form, clearly articulating the justification and alignment with strategic objectives for each request.

Ensure that all operational expenditure requests are accompanied by the appropriate documentation, whether historical spending data or quotes, to support the justification provided.

### *Review and Approval*

Operational expenditure requests will undergo a review process to evaluate their necessity, justification, and alignment with strategic goals. Departments may be contacted for further discussion or clarification regarding their requests.

## **Capital Expenditure Requests**

Capital expenditures play a crucial role in enhancing the county's infrastructure and service delivery capabilities. This section outlines the process for preparing and submitting requests for capital expenditures, ensuring alignment with strategic priorities and efficient use of resources.

### *1. Definition of Capital Expenditures*

Capital expenditures are defined by the acquisition cost of a single item exceeding \$5,000, excluding IT hardware, which is categorized separately. The asset's lifespan should be disclosed in the request, although the primary criterion for classification as a capital expenditure is the cost threshold.

### *2. Identification and Prioritization*

Identification: Capital purchases and projects are identified based on the cost threshold.

**Prioritization:** Requests must be prioritized according to their alignment with county priorities and their expected level of impact. Departments are encouraged to refer to the "Prioritization and Strategic Planning" sections for guidance on aligning capital projects with county objectives.

### *3. Request Components*

Each capital expenditure request must include:

- a. **Cost Estimate:** Provide a detailed estimate, including future fiscal years for multi-year commitments.
- b. **Description:** Clearly describe the item or project being purchased or undertaken.
- c. **Justification:** Articulate the rationale for the expenditure, including how it aligns with departmental objectives and county priorities (mission, vision, values).
- d. **Estimated Asset Life:** Indicate the expected lifespan of the capital asset.

### *4. Strategic Alignment*

Requests must adhere to the guidelines under "Preparing Realistic and Aligned Requests" and "Prioritization and Strategic Planning," ensuring capital expenditures contribute to strategic goals and operational efficiency.

### *5. Total Cost Estimation*

Departments must thoroughly estimate the total cost, including startup/installation, maintenance, and potential operational impacts. Engage with relevant stakeholders and departments to ensure all aspects of the expenditure are considered and properly documented.

### *6. Supporting Documentation*

Be prepared to provide robust data supporting the request. Depending on the nature of the purchase or project, additional documentation (e.g., assessments, feasibility studies, cost-benefit analyses) may be required for approval.

### *7. Operational Cost Reduction*

For capital expenditures aimed at reducing operational costs, include data substantiating these claims. Clearly outline any assumptions and provide real data to demonstrate the extent of operational savings expected.

### *Submission Process:*

Complete the capital expenditure section of the Budget Detail Form, ensuring all necessary information and documentation are accurately presented. Submit the form along with any supporting documents through the designated SharePoint site.

### *Review and Approval:*

The Budget Office, in collaboration with relevant departments and stakeholders, will review capital expenditure requests for alignment with strategic objectives, cost-effectiveness, and overall impact on county operations.

## **Program Improvement Requests**

Program improvements are pivotal to evolving and enhancing the services offered by the county, ensuring they meet the changing needs of our community. This section provides detailed instructions for departments to submit requests for program improvements, expansions, or modifications.

### *1. Definition*

Program Improvement Requests include proposals to expand, enhance, or modify the current levels or types of services provided. These requests aim to directly improve the quality and effectiveness of departmental offerings to the community.

### *2. Types of Improvements*

Included are expansions of existing services, the introduction of new programs, and enhancements that significantly improve service delivery or accessibility. Each request should aim to address a specific need or opportunity within the community.

### *3. Justification of Needs*

- **Data-Driven Justification:** Departments must present data supporting the need and potential impact of the proposed program improvement. This includes how the program aligns with department objectives, missions, visions, and the county's strategic goals.
- **Community Impact:** Clearly articulate how the program improvement will benefit the community, supported by relevant data and analysis.

#### *4. Strategic Alignment*

Program improvements must be explicitly aligned with the department's and the county's mission, vision, and values. Requests should also adhere to the principles outlined in "Preparing Realistic and Aligned Requests" and "Prioritization and Strategic Planning," ensuring they contribute to strategic objectives.

#### *5. Expected Outcomes and Benefits*

Utilize data and comparative analysis (e.g., programs in other counties) to estimate and present expected outcomes. Document all assumptions and consider geographic, demographic, and socioeconomic factors that might influence the program's success. Clear documentation of expected benefits is essential for a compelling proposal.

#### *6. Supporting Documentation*

Requests must be backed by robust evidence, such as pilot results, research studies, or data from similar initiatives. The absence of supportive data weakens the case for program improvement.

#### *7. Sustainability and Periodic Reevaluation*

Detail plans for the sustainability of the program, covering funding sources, staffing requirements, and long-term impacts. Proposals should include mechanisms for periodic reevaluation to ensure the program continues to meet its objectives and delivers the anticipated community benefits.

#### *Submission Process:*

Complete the program improvement section of the Budget Detail Form, ensuring all justifications, data, and documentation are thorough and aligned with strategic priorities. Submit the form along with any supporting documents through the designated SharePoint site.

#### *Review and Approval:*

The Budget Office will review program improvement requests for their potential impact, strategic alignment, and sustainability. Departments may be asked to provide further details or participate in discussions to clarify their proposals.

## Grant-Related Requests

Grant funding plays a vital role in supporting and enhancing various programs and services within the county. Properly identifying, justifying, and managing grants are essential steps in the budget preparation process. This section provides guidance on submitting grant-related requests.

### *1. Identifying and Listing Grants*

**Budget Detail Form:** A dedicated tab for grant information will allow departments to list all current and potential grants. Each entry should detail:

- Grant name and grantor
- Program funded
- Number of personnel funded and associated costs
- Equipment and operating costs
- Term of the grant and county match requirement
- Continuation requirement from the grantor
- Designation as a current or potential grant

This information should be organized in a table format for clarity and ease of review.

### *2. Intended Use of Grant Funds*

Departments must specify the program(s) funded by the grant, including the purpose and objectives of each program. This information, along with a detailed narrative, should be provided within the Budget Detail Form and copied into the OpenGov proposal.

### *3. Strategic Alignment*

Justifications for each grant must demonstrate alignment with departmental objectives and countywide priorities, including the mission, vision, and values. The grant's relevance to strategic goals should be clearly articulated.

### *4. Required Documentation*

**Current Grants:** Submit the most recent grant application, budget, performance metrics, and data.

**Potential Grants:** Include a summary or announcement of the availability of funds, along with a detailed estimate of costs, anticipated grant amount, and program alignment with department and county objectives.

### *5. Planning for Reduction and Discontinuation*

Departments must develop and submit a plan addressing potential reductions or discontinuations of grant funding. Plans should detail strategic resource allocation and cannot solely rely on shifting costs to the general fund.

### *6. Supplementing or Replacing General Fund Allocations*

In instances where grants supplement or replace general fund allocations, departments must clearly state this fact. Providing this transparency ensures accurate tracking of fund sources and adherence to fiscal policies.

#### *Submission Process:*

Complete the grant-related section of the Budget Detail Form meticulously, ensuring all required information and documents are submitted. Utilize the narrative section to further elaborate on the grants' alignment with strategic objectives.

#### *Review and Approval:*

The Budget Office will review grant-related requests for their strategic fit, potential impact, and sustainability. Departments may be asked for additional information or clarification to fully assess the proposals.

## **Revenue-Generating and Cost-Saving Initiatives**

In our continuous effort to enhance fiscal efficiency and optimize resources, the county encourages departments to propose innovative revenue-generating and cost-saving initiatives. This section outlines the process for identifying, proposing, and justifying these initiatives within the budget submissions.

### *1. Definition of Initiatives*

**Revenue-Generating Initiatives:** Strategies aimed at increasing the county's income through efficiency improvements or new revenue streams, contributing positively to our financial health.

**Cost-Saving Initiatives:** Measures designed to reduce expenses without compromising service quality, vital for maintaining fiscal responsibility.

### *2. Examples of Initiatives*

**Revenue-Generating:** Enhancing existing revenue streams through operational efficiencies.

**Cost-Saving:**

- Implementing energy-efficient measures in county facilities.
- Consolidating administrative functions or sharing resources to reduce redundancies.



- Utilizing technology to automate processes and reduce labor costs, like an online self-service portal for HR processes.

### *3. Criteria for Initiatives*

Initiatives must clearly demonstrate current costs, the proposed savings or revenue enhancements, and the total cost, including any indirect costs. All assumptions made during estimations must be thoroughly documented.

### *4. Financial Impact Estimation*

Departments must disclose all assumptions and use clear methodologies for estimating financial impacts. Estimates should align with data from the County Auditor, where applicable.

### *5. Documentation and Evidence*

Supporting documentation is required to validate the viability and expected outcomes of proposed initiatives. This may include comparative data from other counties, pilot studies, or feasibility analyses. Departments should also highlight any contextual differences that could influence outcomes in Dallas County.

### *6. Strategic Alignment*

Each initiative must be explicitly aligned with departmental objectives and the broader county priorities, mission, vision, and values. The connection between the initiative and strategic goals should be clearly stated.

### *7. Proposal Process*

Departments should detail their initiatives in the designated tab within the Budget Detail Form, providing:

- a. A description of the initiative.
- b. Comprehensive justifications and methodologies used for estimations.
- c. Any relevant documentation or comparative data.
- d. A clear statement on strategic alignment and expected benefits.

### *Review and Approval:*

The Budget Office will evaluate proposed initiatives for their potential financial impact, strategic fit, and feasibility. Departments may be required to furnish additional information or participate in discussions to further elucidate their proposals.

## **Justifying Your Budget Requests**

A well-crafted justification is essential for the approval of budget requests. It ensures that each request is evaluated based on its merits, alignment with strategic priorities, and its potential impact on the county's operations and services. This section outlines how departments should construct their justifications to meet the county's requirements and expectations.

### *1. Key Elements of Justification*

Justifications should include, but are not limited to, the following elements:

- a. **Realistic and Reasonable:** Demonstrate the feasibility and necessity of the request.
- b. **Alignment with Objectives:** Show how the request supports the department's current goals and the county's strategic direction, including mission, vision, and values.
- c. **Cost-Savings or Efficiency:** Highlight any potential for cost reduction or improved efficiency.
- d. **Urgency and Importance:** Emphasize the need for proactive planning, detailing the urgency and significance of the request.
- e. **Safety and Legal Compliance:** Ensure that the request meets any applicable safety standards or legal requirements.
- f. **Revenue Generation or Self-Liquidating:** If applicable, describe how the request could generate income or pay for itself over time.
- g. **Utilization of Alternative Funding:** Where possible, identify grant funding or other non-general fund sources that support the request.

### *2. Linking to Strategic Objectives*

Clearly connect your request to the county's strategic objectives, mission, vision, and values. Provide explicit examples of how the request furthers these overarching goals.

### *3. Detail and Context*

Provide comprehensive background information, including the context that necessitates the request, supported by relevant data and analysis.

### *4. Use of Metrics*

Employ both quantitative and qualitative metrics to substantiate the request. Describe these metrics and their relevance to departmental objectives and operational understanding.

### *5. Consequences of Non-Funding*

Articulate the potential outcomes or service impacts if the request is not funded. Aim for a balanced portrayal, avoiding exaggeration.

### *6. Examples of Exemplary Justifications*

Example:

#### **Request Overview**

The Institute of Forensic Science respectfully requests funding for two (2) Liquid Chromatography–Mass Spectrometry (LC-MS) systems. This request is driven by the need to address the significant increase in casework within the Toxicology Laboratory, compounded by the recent expansion of our testing capabilities to include additional drugs. This expansion, while crucial for our operations, has strained our current resources, leading to an inability to achieve expected turnaround times for our customers.

## Strategic Alignment

**County's Mission and Vision:** This request directly supports Dallas County's mission to deliver exceptional services that promote a thriving community and its vision of improving people's lives. By enhancing our toxicology testing capabilities, we contribute to a safer community and support justice and public health outcomes.

**Operational Efficiency and Customer Focus:** The addition of two LC-MS systems will significantly increase our analytical capacity and throughput, reducing downtime for maintenance and thereby improving service delivery to our primary customers, including the City of Dallas Police Department and other county departments. This aligns with our commitment to professionalism and customer focus by ensuring timely and accurate forensic analyses.

**Diversity and Inclusion:** Through improved efficiency and capacity, the CIL can extend its services to a broader range of agencies on a fee-for-service basis, supporting a more inclusive approach to public safety across the diverse communities we serve.

## Justification

**Increased Caseload and Service Expansion:** The Toxicology Laboratory has observed a marked increase in caseload, alongside an expanded role in testing for additional substances. This trend underscores the urgent need for enhanced testing capabilities to keep pace with demand and maintain our commitment to high standards of service.

**Funding Source Alignment:** We propose to fund this purchase through Opioid Settlement funding, which is intrinsically aligned with the purpose of expanding our drug testing capabilities. This funding source ensures that the budgetary impact on the general fund is minimized, while directly investing in initiatives that combat the opioid crisis and its effects on our community.

**Impact on Service Delivery:** Without these additional LC-MS systems, our laboratory faces continued challenges in meeting turnaround times, which can delay judicial processes and impact public health initiatives. The acquisition of these systems is critical for maintaining the timeliness and reliability of our services.

## Documentation and Evidence

Comparative analysis with other counties has shown that similar investments in LC-MS technology have led to significant improvements in toxicology service delivery. We are prepared to furnish data supporting our caseload increase, maintenance downtime issues, and projected improvements post-acquisition.

## Sustainability and Long-term Impact

The proposed LC-MS systems have a robust maintenance and operational plan, ensuring their long-term sustainability and alignment with departmental and county strategic goals. Periodic reevaluations will be conducted to ensure the systems continue to meet the evolving needs of Dallas County and its residents.

### *7. Addressing Ongoing Challenges*

If applicable, include how the request is a response to ongoing or anticipated challenges such as economic conditions or legislative changes, reinforcing the necessity and timeliness of the request.

#### *Submission Process:*

Incorporate these justification elements within the relevant sections of the Budget Detail Form and narrative submissions on OpenGov, ensuring a coherent and comprehensive presentation of each budget request.

#### *Evaluation Criteria:*

The Budget Office will assess justifications based on clarity, strategic alignment, documented need, and expected impact, facilitating informed decision-making in the budget review process.

## Documentation and Supporting Materials

The submission of comprehensive documentation and supporting materials is critical for the thorough evaluation of departmental budget requests. This section provides guidance on the preparation, organization, and submission of these essential documents.

### *1. Required Documentation*

Each department must include the following with their budget request submissions:

- a. **Budget Detail Form:** Completed in full, including all relevant sheets.
- b. **Organizational Charts:** Both department-wide and for each division, as applicable.
- c. **Performance and Workload Measures:** Demonstrating the department's efficiency and impact.
- d. **Human Resources Forms:** Such as reclassification forms, if applicable.
- e. **Past Grant Applications:** For departments seeking continuation or expansion of grant-funded programs.
- f. **Grant Summaries:** Detailed overviews of current and potential grants, including budgets.
- g. **PowerPoint Presentations:** For departments presenting to the Budget Executive Team, if applicable.

## *2. Submission of Documentation*

All supporting documentation must be attached to the SharePoint submission. There is no limit on the number of attachments, allowing departments to provide comprehensive evidence and justifications for their requests.

## *3. Formats and Templates*

Acceptable formats for attachments include PowerPoint, Word, PDF, and Excel. Departments are required to use the Budget Detail Form provided by the Budget Office for their submissions. Any changes to the form will be communicated and distributed by the Budget Office.

## *4. Importance of Supporting Materials*

Supporting materials play a crucial role in the review process, allowing the Budget Office to conduct an independent and thorough analysis of each request. Providing all necessary documentation upfront streamlines the review process, enhances transparency, and minimizes delays due to additional information requests.

## *5. Common Pitfalls to Avoid*

To ensure a smooth submission process, departments should:

- Use the budget submission checklist as a guide.
- Obtain department head approval for all materials before submission.
- Label files clearly to reflect their content.
- Provide tables and spreadsheets in Excel format, not PDF or Word, for ease of analysis.

## *6. Clarity and Communication*

Clearly identify each document in the proposal narrative or transmittal letter, explaining its relevance to the budget request. This aids in understanding the context and justification for each attached document.

## *7. Digital Submission Process*

SharePoint is the designated platform for all digital submissions of documentation and supporting materials. Departments requiring access should request it as needed. Avoid emailing documents to ensure all information is centralized and accessible throughout the budget season.

## Budget Submission Checklist

To streamline the budget submission process and ensure all requests are comprehensive, accurately prepared, and strategically aligned, departments are required to follow this detailed submission checklist. This checklist is designed to assist departments in submitting their budget requests thoroughly and efficiently.

### Essential Components for Submission

- Completed Budget Detail Form:** Ensure every tab is fully completed.
- Additional Documentation:** Attach all supporting documents required for your submission in SharePoint.
- Narrative:** Copy the proposal narrative onto the OpenGov platform.
- Adjustments in OpenGov:** Confirm that all budget adjustments are accurately reflected in OpenGov, matching the Budget Detail Form.

### Verification Process

Departments must verify the following before submission:

- Correctness of file names and their corresponding content.
- Completion of every sheet in the Budget Detail Form.
- Accuracy of fund, cost center, account, and function selections.
- Requested amounts for each line-item level.
- Personnel information, including vacancies.
- Inclusion and accuracy of performance and workload measures.
- Thorough explanation and data support for revenue-generating and cost-saving initiatives.
- Documentation of all assumptions.
- Appropriateness of personnel request details (titles, numbers, grades).
- Correct formatting of all provided documentation, including PowerPoint presentations, if applicable.
- Alignment of OpenGov adjustments with the Budget Detail Form.

### Deadlines and Timelines

- May 3, 2024: Deadline for departmental budget request submissions.
- June 6, 2024: Deadline for departments to submit presentations to the Budget Office for those presenting to the Budget Executive Team.

### Alignment with Strategic Priorities

- Confirm submission aligns with department objectives, county priorities, mission, vision, and values.

- Ensure justification of requests follows guidance for realistic and aligned requests.

### Common Errors to Avoid

- Omission of proposed grades on personnel requests.
- Lack of total cost detail for capital projects, including all project phases and stakeholder input.
- Failure to rank requests according to priority and strategic importance.

### Organizing Submission Materials

- Utilize the structure provided by the Budget Detail Form for a coherent flow of information.
- Ensure all materials are submitted via SharePoint and OpenGov for centralized access.

### Confirmation of Submission

- Use the "Ready for Budget Review" status in SharePoint to signal submission completion.
- Await the status change to "Under Review by OBE" by your assigned budget analyst as confirmation.
- Communicate any adjustments through SharePoint, avoiding email submissions.

## Forms and templates

To standardize the budget submission process, departments are provided with specific forms and access to digital platforms:

- **Access to Forms and Platforms:** Departments will utilize the "FY2025\_Budget\_Detail\_Form" and the OpenGov platform for submissions. These resources are essential for ensuring comprehensive and consistent budget proposals and can be accessed via the Office of Budget and Evaluation's SharePoint site and OpenGov portal.
- **Correct Categorization:** Care should be taken to correctly categorize requests as either operational adjustments or program improvements, with special attention to the scalable nature of program improvements.
- **Updates and Notifications:** Forms and templates are updated annually ahead of the budget "tipoff" and departments will be notified of any changes to ensure all submissions remain current and aligned with the latest guidelines.
- **Narrative Template:** The structured narrative template in the "Department Overview" aids departments in aligning their budget requests with strategic goals by prompting

responses that highlight alignment with county priorities, including safety, compliance, cost savings, and revenue impacts.

- **Annual Review:** The Office of Budget and Evaluation continuously refines these tools based on feedback and lessons learned, ensuring the budget development process is as efficient and transparent as possible.

## Software tools

### *Utilizing OpenGov and SharePoint*

- **OpenGov Platform:** Departments are required to use the OpenGov budgeting platform for the submission of their budget proposals. This platform facilitates a streamlined and efficient process for entering and reviewing budgetary data.
- **SharePoint Site and Documents:** The Office of Budget and Evaluation has made available various documents and templates on its SharePoint site. These resources are designed to assist departments in organizing their requests and providing detailed information in a standardized format. Departments should make full use of these templates to ensure consistency across the county.

A suite of software tools supports the budget preparation process, enhancing accessibility, and analysis:

- **Required Software:** In addition to OpenGov, departments are expected to use SharePoint, Microsoft Excel, Word, PowerPoint, and Adobe Acrobat for preparing and submitting their budget requests. Department wishing to use Microsoft Visio for organizational charts may do so.
- **Training and Support:** Comprehensive training, including weekly on-site sessions and virtual participation options, will be available to ensure departments are proficient in using these tools. Budget analysts also offer personalized guidance through the budget submission process.
- **Equitable Access:** The budget office proactively engages with departments to ensure all have the necessary support and access to complete their submissions by the established deadline, ensuring an equitable process.
- **Integration and Streamlining:** OpenGov serves as the central platform for compiling budgetary information and facilitating decision-making, while SharePoint and Excel offer user-friendly options for detailed request categorization and justification.



- **Software Updates:** OpenGov's ongoing enhancements aim to improve the budgeting and reporting modules. The budget office commits to maintaining process stability and avoiding significant changes that could impact the budget cycle.

## Transitioning from American Rescue Plan (ARP) Funding

The aim of this section is to ensure departments are fully informed of the changes taking place regarding ARP funding and understand the expectations and requirements for successfully navigating the transition away from ARP funding. Departments must approach the transition with a clear understanding that there are NO automatic approvals for transferring ARP-funded positions to the general fund. Each request will undergo rigorous evaluation, requiring departments to present compelling data and justification akin to all new position requests.

### Overview of ARP Funding Phase-out

American Rescue Plan Act (ARP) funding, a substantial bolster to the county's budget during its tenure, is approaching its conclusion. The final obligation deadline for utilizing ARP funds is December 31, 2024. This timeline necessitates proactive measures from departments to reassess their operational strategies and personnel funding in anticipation of this phase-out. The ending of ARP funding signifies not just a financial shift but a call to align departmental staffing and projects with long-term strategic funding sources.

### Impact on Personnel Funding

Departments that have benefitted from ARP funding for staffing face a significant transition. The cessation of ARP funds directly impacts the sustainability of positions created or sustained under this temporary funding mechanism. Departments must critically assess each position's role and contribution towards the department's objectives and the broader county goals, preparing for strategic adjustments where necessary.

## Guidelines for Transitioning Positions to General Fund

For departments aiming to transition ARP-funded positions to the general fund, the following guidelines are paramount:

### *Comprehensive Review*

- **Critical Assessment:** Undertake a detailed examination of each ARP-funded position, evaluating its necessity, effectiveness, and how well it integrates with the department's long-term goals and the county's strategic directives.

### *Utilizing Budgeted Vacant Positions*

- **Strategic Utilization:** The most straightforward and fiscally responsible method for transitioning an ARP-funded position to the general fund is to utilize a budgeted but

currently vacant position. This approach leverages existing budget allocations to accommodate critical staffing needs without additional strain on county resources.

- **Technical Ease:** Employing a vacant position for this purpose represents the technically easiest pathway for transition, circumventing the need for new budget allocations.
- **Mandatory Justification:** Despite the technical feasibility, this does not diminish the need for thorough justification. Departments are required to substantiate the need for retaining the position within the general fund, demonstrating its alignment with strategic priorities and its contribution to departmental and county objectives.
- **No Automatic Approvals:** It's crucial to understand that utilizing a vacant position for transitioning an ARP-funded role does not equate to automatic approval. Each request undergoes a rigorous evaluation process, where its merits, strategic alignment, and performance impact are critically assessed.
- **Performance Metrics and Strategic Alignment:** Departments must still provide detailed performance metrics and strategic alignment documentation. This includes showcasing how the position contributes to achieving specific goals, its impact on service delivery, and its fit within the broader strategic framework of the county.

#### *Prioritization*

- **Essential Services Focus:** Prioritize positions that are crucial for the continued operation and service delivery of the department, especially those that fulfill mandatory service requirements or significantly contribute to strategic county initiatives.

### Justification Requirements for Position Requests

To justify the continuation of ARP-funded positions under the general fund, departments must provide:

- **Strategic Alignment:** How the position aligns with and supports the county's strategic goals and departmental missions.
- **Operational Necessity:** Evidence of the position's essential role in ongoing operations, including any unique functions that cannot be absorbed by existing staff.
- **Cost-Benefit Analysis:** A detailed analysis demonstrating the position's value to the county, considering both qualitative and quantitative benefits.

### Data and Documentation to Support Requests

Effective support for these requests includes:

- **Performance Metrics:** Data showcasing the position’s contributions towards achieving specific departmental and countywide objectives.
- **Operational Impact Analyses:** Documentation of the potential impacts on service delivery or operational efficiency if the position were not continued.
- **Budgetary Impact Assessment:** An analysis of the financial implications of transferring the position to the general fund, including long-term sustainability considerations.

Departments must approach the transition from ARP funding with diligence, leveraging data and strategic planning to make compelling cases for the continuation of critical positions. This process underscores the county's commitment to fiscal responsibility, strategic alignment, and maintaining high-quality services for its constituents.

## Grant Funding Management and Forecasting

### Overview of Current and Prospective Grant Funding

Departments must inform the budget office of all current grant funding and any grants they intend to apply for during the fiscal year, including potential funding sources and targeted programs or initiatives.

### Reporting Requirements for Grant Utilization

Detail the necessary information for each grant, including funding terms, period of grant, cash match requirements, future obligations imposed by the grantor, and specific data or performance metrics demonstrating the grant's impact within Dallas County.

### Detailed Grant Summary Submission

A grant summary for each utilized or prospective grant should be submitted, outlining the granting agency, the grant's purpose, the name of the Dallas County program funded, and its objectives. This summary ensures a centralized understanding of how grant funding supports county operations and strategic goals.

### Contingency Planning for Grant Conclusions

Departments must provide specific plans for the continuation, modification, or conclusion of programs or positions funded by grants, addressing scenarios where grant funding ends outside the county's fiscal year cycle.

## Revenue Forecasting

The county's primary revenue source is property taxes, which exhibit high predictability and stability, contributing significantly to the county's financial planning. While no significant new revenue sources are expected in the upcoming fiscal year, it is important to note the phasing

out of the American Rescue Plan Act funds, which have previously contributed \$511 million to the county's budget. This necessitates strategic planning to ensure fiscal sustainability post-obligation period. Revenue sources for the general fund show varying degrees of volatility, influenced by economic conditions and legislative changes, highlighting the need for adaptive forecasting strategies.

## Methodologies

### *County Auditor's Role*

The County Auditor is tasked with projecting and forecasting the county's revenue streams, utilizing a comprehensive array of data specific to each revenue source. For an in-depth understanding, stakeholders are encouraged to consult the Dallas County Annual Comprehensive Financial Report.

### *Forecast Update Frequency*

Revenue forecasts are updated twice a year: mid-year and upon receipt of data from the Dallas Central Appraisal District. These updates allow the county to adjust to changing financial landscapes and ensure accurate budget planning.

## Historical data analysis

Collaboration between the County Auditor and Budget Officer leverages both past revenue performance and relevant economic indicators to ensure forecasts are grounded in reality. This partnership is vital for adjusting forecasts in response to anomalies or one-time events, ensuring that the county's financial planning remains both strategic and responsive.

## Assumptions

Forecasts incorporate assumptions regarding economic growth rates, inflation, and potential legislative changes, which are documented and communicated through a letter to the Commissioners Court, County Administration, and the Budget Officer. This letter, along with more detailed analyses, is made publicly available, attached to the adopted budget, and further elaborated within the county's Annual Comprehensive Financial Report.

## Revision Process

Revisions to revenue forecasts are primarily conducted during the mid-year review, providing an opportunity to adjust the county's financial strategy based on the latest data and economic

conditions. These revisions are presented to the public and the Commissioners Court, ensuring transparency and accountability in the county's fiscal management.

## Expenditure Forecasting

### Categories of Expenditures

The county categorizes its expenditures into three main areas: personnel (including salaries and benefits), operational expenses, and capital investments. Each category is subject to annual growth, with personnel costs often seeing increases due to structure adjustments, reclassifications, and the addition of new positions. Budgeted transfers for miscellaneous court costs, countywide appropriations, and reserves are managed outside departmental budgets, awaiting fiscal year needs. Fixed costs, such as contractual obligations and utilities, contrast with more variable service-tied expenses, ensuring a dynamic and responsive budgeting approach.

### Forecasting Methodologies

#### *Methodological Approaches*

The budget office employs a mix of zero-based and incremental budgeting methodologies, depending on the account in question. Zero-based budgeting is applied to property, computer hardware, and capital line items, necessitating annual justifications. Incremental adjustments accommodate the rising cost of ongoing operations.

#### *Data Analysis and Budget Adjustments*

Real-time expenditure data from Oracle informs the analysis and adjustment process, creating a baseline budget reflective of prior year's allocations and anticipated needs. Trend analysis and departmental input guide the accommodation of cost increases in goods and services.

#### *Monthly Financial Reporting*

To ensure transparency and accuracy, the budget office will publish monthly financial reports detailing budget versus actuals and projected expenditures. This facilitates timely identification and rectification of discrepancies in collaboration with relevant departments.

## Historical Data Analysis

Historical spending patterns and seasonality at the line-item level inform expenditure forecasting, with a typical review period covering the last three years. Anomalies or one-time expenditures are carefully adjusted for, based on past budget documentation and court orders, ensuring a robust and accurate forecasting process.

## Assumptions and Adjustments

### *Key Assumptions*

Contractual obligations and legislative mandates underpin the forecasting process, with historical documentation and online budget books clarifying the specifics of these commitments. Mid-year reviews offer a structured opportunity to revise forecasts, requiring Commissioners Court approval for changes.

### *Ensuring Conservative and Realistic Forecasts*

The budget office maintains conservative and realistic forecasts by meticulously documenting contractual and legislative obligations and by fostering open communication with departments to capture new agreements or changes impacting future fiscal years.

## Review and Revision Process

An internal review by the Budget Officer and subsequent departmental consultations address any uncertainties in forecasts. Departments have access to historical and baseline budget data, facilitating a comprehensive understanding of fiscal positioning. While there is no formal external review process, departmental feedback is integral to adjusting baseline budgets throughout the budget cycle. Ongoing monitoring and monthly financial reviews ensure continual alignment with fiscal realities and strategic priorities.

# Budget Review and Approval

## Internal Review Process

The internal review process for budget requests is a multi-step procedure designed to ensure that all submissions are thoroughly evaluated for completeness, strategic alignment, and fiscal responsibility:

1. **Departmental Review:** Each department conducts an initial review of its budget requests to confirm alignment with departmental goals and operational needs. Once approved internally, the Budget Detail Form is submitted to the Budget Office for further evaluation.
2. **Budget Office Evaluation:** The Budget Office staff reviews each submission for completeness and alignment with countywide strategic priorities. This review includes assessing the necessity, efficiency, and potential impact of each request. The Budget Office determines which requests will be recommended for presentation to the Budget Executive Team.
3. **Preparation for Presentation:** Departments with requests recommended for presentation will prepare their case using a template provided by the Budget Office, ensuring consistency and clarity in presentations to the Budget Executive Team.
4. **Presentation to Budget Executive Team:** Scheduled from June 13 to 17, 2024, departments will present their budget requests to the Budget Executive Team, receiving feedback and suggestions for further refinement.
5. **Final Budget Office Review:** Incorporating feedback from the Budget Executive Team, the Budget Office finalizes its analysis and prepares the proposed budget for distribution.

## Public Review and Input

The process for public engagement and input into the budget process includes:

1. **Proposed Budget Distribution:** On August 30, 2024, the Budget Office distributes the proposed budget to Commissioners and departments for review, ensuring transparency and offering an opportunity for final comments and adjustments.
2. **Finalization and Adoption:** After a period of review, the budget is finalized on September 6, 2024. A Special Called Meeting of the Commissioners Court on August 30, 2024, is set for the formal adoption of the budget and the tax rate, incorporating all final adjustments and recommendations.

## Final Approval

The final approval process involves:

1. **Proposal by Budget Office:** The Budget Office, as the primary evaluator, proposes the finalized budget to the Commissioners Court, summarizing the analysis, recommendations, and any significant changes from the original submissions.
2. **Commissioners Court Review and Approval:** The Commissioners Court, vested with the authority to approve the budget and tax rate, reviews the proposed budget. This body may request further adjustments or clarifications before proceeding to a formal vote for adoption.
3. **Budget Adoption:** Upon approval by the Commissioners Court, the budget is officially adopted, marking the culmination of the internal review, public input, and final approval processes.

This structured approach ensures a comprehensive evaluation of budget requests, meaningful public engagement, and a transparent final approval process. The involvement of the Budget Office, Budget Executive Team, and Commissioners Court underscores the collaborative effort to align the budget with Dallas County's strategic priorities and fiscal responsibilities.

## Budget Execution (to be inserted in next version)

### Fund Allocation

### Monitoring and Reporting

### Budget Adjustments

## Appendix

### Definitions

#### *Urgency Levels Definitions and Criteria*

- **Immediate (Critical):**
  - **Definition:** Requests that must be addressed as soon as possible to meet legal or regulatory requirements, ensure safety, prevent service disruption, or respond to unforeseen emergencies. These are non-negotiable needs that, if unmet, could significantly impact county operations or public welfare.
  - **Criteria:**
    - Legal or regulatory compliance mandates immediate action.
    - Essential for maintaining public safety or security.
    - Critical to preventing the disruption of essential services.



- Required to address unforeseen emergencies or critical situations.
- **High:**
  - **Definition:** Requests important for the near-term achievement of strategic objectives or significant operational improvements. These are prioritized to enhance service delivery, improve efficiency, or support new initiatives that have a direct impact on county goals.
  - **Criteria:**
    - Supports key strategic initiatives with defined outcomes.
    - Addresses high-priority operational inefficiencies or gaps in service delivery.
    - Necessary for the implementation of approved projects or programs within the next fiscal year.
    - Has a significant impact on service quality or departmental performance.
- **Medium:**
  - **Definition:** Requests that contribute to ongoing operations and the gradual achievement of strategic goals. These requests are important for long-term planning and continuous improvement but can be deferred without immediate adverse effects.
  - **Criteria:**
    - Supports medium-term strategic goals or operational improvements.
    - Enhances or expands services in alignment with departmental plans.
    - Contributes to the efficiency or effectiveness of operations with a moderate impact.
    - Can be scheduled based on available resources and priorities.
- **Low:**
  - **Definition:** Requests that, while beneficial, are not urgent and have minimal impact on immediate service delivery or strategic objectives. These can be considered for future planning and addressed as resources permit.
  - **Criteria:**
    - Offers marginal improvements to operational processes or service delivery.
    - Supports long-term goals or initiatives without immediate deadlines.
    - Impact on departmental performance or service quality is limited.
    - Flexibility in timing or implementation based on resource availability.