

**OPERATING BUDGET**

**FISCAL YEAR**

**2011**

**CAPITAL IMPROVEMENT  
PLAN**

**PREPARATION  
MANUAL**



**DALLAS COUNTY  
Office of Budget and  
Evaluation**

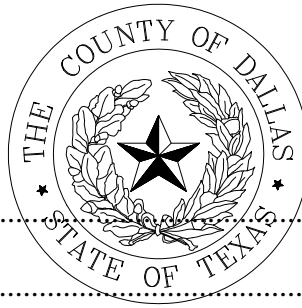


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# I. INTRODUCTION

This document contains guidance to departments in the preparation of their requests for resources for the fiscal year which begins on October 1, 2010 ("FY2011"). The document is organized around the required and optional forms that should be submitted to the Office of Budget and Evaluation by March 12, 2010 (or earlier if possible). Section II contains the entire schedule for the FY2011 budget, culminating in budget and tax rate adoption on September 14, 2009.

**Budget Reductions** – due to current financial constraints, departments will be required to reduce their total FY2011 budget by 10%. Each department's FY2011 budget request must be 10% lower than its FY2010 Approved Budget total. After departmental requests have been received, the Office of Budget & Evaluation will submit to Commissioners Court a report comparing departments' FY2011 requests with their FY2010 Approved Budgets.

Departments are asked to limit their requests to those new resources that are mandated by Federal and/or State law, projects which are demonstrably "self liquidating" (i.e. produce revenue at least equal to their FY2011 costs), or projects of a nature critical to the operation of the department.

**Required Information** - each department is required to submit Form A - routine operating expenses and Form R – Budget Reduction Detail.

**Strategic Plan Requirements** - each department is required to address the Vision Indicators as outlined in the County's Strategic Plan. A sample and the five Vision Indicators outlined in the County's Strategic Plan can be found in Appendix B.

**Optional Information** - departments that are requesting new or expanded programs, overtime, extra help, professional services, salary studies or replacement equipment should submit appropriate forms (Forms B through J).

**Capital Planning** - the County now has an adopted FY2009 - 2014 Capital Improvement Plan which includes all major infrastructure projects suggested in the FY2009 budget process. This plan will be updated and extended one year during the FY2010 budget process. Form J is available to suggest/request consideration of new capital projects.

**Assistance** - the Office of Budget and Evaluation is available to assist any department with the preparation of budget requests. A listing of Budget Analysts, their respective departments and their contact information can be found in Appendix D to this document.

## II. FY2011 BUDGET SCHEDULE

<b>March 12<sup>th</sup></b>	<b>Budget Forms Due To Office of Budget and Evaluation</b>
<b>March</b>	<b>Departmental Request Reports Issued by Office of Budget &amp; Evaluation</b>
<b>April 17</b>	<b>Revised Requests Submitted to Office of Budget &amp; Evaluation as Needed</b>
<b>May - June - July</b>	<b>Analysis of Requests by Office of Budget and Evaluation and other Staff Departments</b>
<b>July 17<sup>th</sup></b>	<b>Baseline Budget Published and Distributed to Commissioners Court</b>
<b>July 24<sup>th</sup></b>	<b>Certified Tax Roll Received</b>
<b>August 6<sup>th</sup></b>	<b>Budget Hearings/Workshops</b>
<b>August</b>	<b>Final Decisions on Programs</b>
<b>August 24<sup>th</sup> and August 31<sup>st</sup></b>	<b>Public Hearing on Tax Rate</b>
<b>September 14<sup>th</sup></b>	<b>Tax Rate Set; Public Hearing on Budget/Budget Adoption; Tax Rate Adoption</b>
<b>October 1<sup>st</sup></b>	<b>Fiscal Year 2011 Begins</b>

### **III. PREPARATION INSTRUCTIONS**

#### **Which departments should submit forms?**

All County departments must complete the following form:

**Operating Expenditure Detail (Form A)**  
**Budget Reduction Detail (Form R)**

All other forms are optional and should be submitted only if overtime, extra help, replacement equipment, or new program resources are requested.

#### **When Should the Forms be submitted?**

Budget materials should be submitted to the Office of Budget and Evaluation by Friday, March 12, 2010.

#### **How Should the Forms be submitted?**

- Information may be typed on paper forms that are included in this document. If submitted as a paper copy, two copies are requested.
- Forms are available from the Office of Budget and Evaluation and at [http://www.dallascounty.org/departments/budget/documents/FY2011\\_Budget\\_Manual.pdf](http://www.dallascounty.org/departments/budget/documents/FY2011_Budget_Manual.pdf). Forms may be submitted electronically as an e-mail attachment.

# FORM A - Operating Expenditure Detail

## *Purpose*

To provide detail for the expense codes listed in the table below and to provide a means to request an increase or decrease of current (FY2010) appropriation level as a result of change in program(s).

## *Instructions*

- **FY2009 Actual, FY2010 Budget, FY2010 Projection, and FY2011 Request** - will be used to determine trends and identify expense codes where adjustments are requested. This information will be the starting point for baseline budget discussions.
- **Comments/Justification** - list individual contracts and anticipated payments which make up the total line item appropriation.

<b>Expense Codes</b>	<b>Line Item Description</b>
<i>02155</i>	Notary/Bonds Fees – list individuals
<i>02160</i>	Office Supplies
<i>02170</i>	Postage
<i>02180</i>	Printing /Imaging Expense
<i>02640</i>	Office Equipment Maintenance
<i>02720</i>	Janitorial Supplies
<i>02950</i>	Books and Supplements
<i>07020</i>	Rental Copiers (list all copiers by serial number and their annual cost)
<i>07030</i>	Rental Equipment

## **OPERATING EXPENDITURE DETAIL**

Department \_\_\_\_\_

Budget No. \_\_\_\_\_

Expense Codes	FY2009 Actual	FY2010 Budget	FY2010 Projection	FY2011 Request	Comments/Justification

**Staff Review and Comment**

**Form A**

**FY 2011**

# Form B - Request for Overtime/Compensatory Time Budget

## *Purpose*

To provide detailed information justifying overtime and compensatory time funding requested for FY2011.

## *Instructions*

- *Overtime/Compensatory time should only be requested for nonexempt positions (positions eligible for overtime).*
  - *Utilizing compensatory time off is preferred in lieu of overtime pay.*
  - *Requests must include a listing of each position expected to be assigned overtime and a detailed justification on why the overtime/compensatory time is needed.*
- 
- **Description of Function** - departmental function/section for which overtime/compensatory time is requested. Submit one Form B for each separate overtime/compensatory time function.
  - **Position Title and Grade** - information related to the full-time position that will be required to work overtime or accrue compensatory time.
  - **Hours** - the number of hours for which overtime/compensatory time funding is requested.
  - **Rate** - the current hourly overtime (time and a half) rate of the position for which overtime funding is requested.
  - **Total** - the calculation of the number of hours multiplied by the hourly rate.
  - **Comments and Justification** - detailed justification for requesting overtime/compensatory time. The justification should address how the request for overtime/compensatory time implements the visions listed in the County's Strategic Plan. This narrative should also include what the employee will be doing, when will they be doing it and why overtime is needed rather than extra help, comp-time or normal work hours. As an example, the Sheriff's Department requests overtime for Texas/OU weekend (a predictable event) for additional personnel to manage and process inmates in mass arrest situations for Friday and Saturday (quantified time). A plan for controlling compensatory time accrual should also be addressed in this section.

# REQUEST FOR OVERTIME/COMPENSATORY TIME BUDGET

Department _____		Budget No. _____		
Description of Function _____				
Position Title and Grade	Overtime			Comments and Justification
	Hours	Rate	Total	
Total				
<b>Staff Review and Comment</b>				

# Form C - Request for Extra Help Budget

## *Purpose*

To identify programs in the department where part-time positions are utilized and calculate the estimated cost.

## *Instructions*

- **Description of Function** - narrative of the function for which extra help is requested. This description should identify what division/program (Administration, Passports, and Admissions/Release) is requesting extra help funding and give a brief job description. Submit a separate Form C for each function.
- **Position Title, Grade, and Number** - the functional title of the part-time positions (Clerk, Secretary, and Admissions Coordinator), the grade of the positions, and the currently authorized position numbers (filled and vacant) performing the functions described.
- **Hours** - the anticipated annual number of hours needed. The number of hours for each position number should be estimated. Several positions expected to be utilized for the same number of hours can be combined.
- **Rate** - the current hourly rate for the requested position. This should be submitted as the minimum hourly rate for the grade in which the position is performing. Salaries are located in Appendix A-1.
- **Total** - the calculation of the number of hours multiplied by the hourly rate.
- **Retirement Benefits** - designation of the position as participating in the Texas County and District Retirement System or the Public Agency Retirement System (PARS). All permanent full time and part time employees should be designated as TCDRS participants. All temporary full time and part time employees should be designated as PARS participants. Temporary employees are those employed for a limited time generally not to exceed six months.
- **Comments and Justification** - reasons for requesting extra help. The justification should address how the request for Extra help implements the visions listed in the County's Strategic Plan. Justification should also include workload indicators that are addressed by the part-time positions. An example would be the District Clerk's use of part-time positions used during the peak months of January through August to process passports at the North Dallas office.

## REQUEST FOR EXTRA HELP BUDGET

Department \_\_\_\_\_

Budget No. \_\_\_\_\_

Description of Function

Position Title, Grade and Number	Annual Hours	Hourly Rate	Total	Retirement Benefits	Comments and Justification
Total					

Staff Review and Comment

Form C

FY2011

# Form D - Request for Professional Services Budget

## *Purpose*

The purposes of this form are (a) to describe uses of professional service expenditure (expense code 05590-Other Professional Fees), and (b) to request additional funding for process improvement studies.

## *Instructions*

■ **Description of Services** - briefly describe the service the County receives from the provider/contractor. Examples include: microfilming of court records, off-site record storage, and private laboratory testing.

■ **FY2010 Budget and FY2011 Request** - list amount of funding for the service approved in the FY2010 budget and the anticipated amount needed to continue current operations in FY2011.

■ **Process Improvement Consulting Request** - if you are requesting funding for expert consultation with respect to process improvement or revenue maximization, describe the detailed nature of the request, the expected benefits, and estimated cost.

■ **Strategic Plan** - explain how the request implements the visions listed in the County's Strategic Plan.

# REQUEST FOR PROFESSIONAL SERVICES

Department \_\_\_\_\_

Budget No. \_\_\_\_\_

Pay To	Description of Services	FY2010 Budget	FY2011 Amount Requested

**Process Improvement Consulting Request**

**FORM D**

**FY 2011**

# Form E - Request for Replacement Equipment

## *Purpose*

To request replacement of current property items for FY2011. This form should not be used for major upgrade of equipment or for replacement of computer equipment.

**Request for replacement should be submitted to the Office of Budget and Evaluation. The Office of Budget and Evaluation will send the request to the reviewing department**

Recommendation will be provided by the departments shown below:

TYPE	REVIEWING DEPARTMENT
File cabinets and other storage devices	Central Services - Records Management
Office and FAX machines	Central Services - Records Management
Copiers	Purchasing
Vehicles	Central Services - ASC
Other	Office of Budget and Evaluation

## *Instructions*

- **Priority** - list items in general priority order.
- **Item** - brief description.
- **Age** - the age of the item to be replaced.
- **Property Number** - the serial number or County property number.
- **Estimated Cost of Replacement** - the estimated cost of the replacement item. Use the Price List tables in Appendix A of this manual to determine the cost of replacement items, where applicable.
- **Comments/Justification** - a justification for replacement, e.g., "item is broken and more costly to repair".

# REPLACEMENT EQUIPMENT REQUEST

Department _____		Budget No. _____			
Priority	Item to be Replaced	Age (years)	Property Number	Estimated Cost of Replacement	Comments/Justification
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

**Form E**

**FY2011**

# Form F - Program Improvement Request - Additional Staff

## *Purpose*

To request new or expanded programs involving additional staffing.

The continued focus of the FY2011 budget process is establishing performance measures to evaluate the effectiveness of County programs. Requests for new resources will continue to be limited by the traditional “critical need” test. In addition, new programs will be evaluated on their improvement to County services and how they will implement the visions listed in the County’s Strategic Plan. All requests for additional staff resources must include this form, the cost-worksheet (Form F1) and must be associated with performance measures currently reported or added to the quarterly Performance Measure report.

## *Instructions*

- **Approximate Net Cost** - transfer the Grand Total from the “Cost Worksheet” (Form F1).
- **Department Priority** - prioritize this request in relation to all other program improvement requests for additional staff. Computer requests should be prioritized separately for Governance Committee review.
- **Brief Summary of Request** - short description of resources being requested (e.g. “2 Registered Nurses for Tuberculosis Clinic plus associated desks and computers”).
- **Discussion of Need** - the detailed justification of the expenditure requested. This narrative should include a description of current operations and how the requested resources would improve these operations. The narrative should also address how this request meets the visions in the County’s Strategic Plan.
- **Discussion of Related Performance Measures** - provide a description of one or more existing or new performance measures which relate to this request. Describe how the performance measure can be expected to change with and without the new resources.
- **Staff Review and Comment** - analysis and recommendation by the Office of Budget and Evaluation or other reviewing department. This process will be completed before this request is presented to Commissioners Court and prior to budget hearings.
- Complete the Position Description Questionnaire found in Appendix C page 49.
- Attach an organizational chart outlining the reporting relationship of the position(s) up to the director/elected official level (see example on Appendix C page 59).
- Contact the Human Resources/Civil Service Department (ext. 6067) for, assistance, if needed on the above.

All requests for additional staff must have a **“Cost Worksheet” (Form F1)** attached. The “Cost Worksheet” will not be presented during budget hearings, but will be utilized in the evaluation process.

## **PROGRAM IMPROVEMENT REQUEST**

*FY2011 Operating Budget / Capital Improvement Plan Preparation Manual*

# ADDITIONAL STAFF

<b>Department</b> _____	<b>Budget No</b> _____
<b>Brief Title of PIR</b> _____	
<b>Approx. Net Cost</b> _____	<b>Department Priority</b> _____

**Brief Summary of Request**

**Discussion of Need**

**Discussion of Related Performance Measure**

**Staff Review and Comment**

# Form F1 - Program Improvement Request - Cost Worksheet

## *Purpose*

To estimate staff, equipment, and supply costs associated with “Additional Staff” form.

**Note: All “Additional Staff” requests must be accompanied by this form.**

## *Instructions*

- **Staff Cost** - list the requested grade, salary and benefit information. To estimate the total personnel cost, use the salaries shown in Appendix A-1 and the fringe benefits as follows:
  - (1) Group Health Insurance                      \$7,100 per position per year
  - (2) FICA Expense                                      7.65% of salary expense
  - (3) Retirement Contribution                      10.18% of salary expense
- **Related Equipment** - the purpose of this section is to estimate the cost of equipment required for the new program, including desks, chairs, computers, vehicles, etc. Appendix A-3 on page 34 details the Standard Furniture Guidelines for positions.
- **Other Costs** - include any training, consultant fees, or renovation/space needs in this section.
- **Additional Revenue Source (if any)** - if the additional staff request is being submitted as a “self-liquidating” PIR, a description of the new revenue should be included here.

# PROGRAM IMPROVEMENT REQUEST COST WORK SHEET

<b>Brief Title of PIR</b>		
<hr/>		
<b>Staff Cost</b>		
Grade	<hr/>	
Salary	<hr/>	
FICA @ 7.65%	<hr/>	
Retirement @ 10.18%	<hr/>	
Insurance @ \$7,100	<hr/>	
Total		<hr/>
<b>Related Equipment</b>		
	\$ Amount	<hr/>
<b>Number</b>		
Desk	<hr/>	
Furniture	<hr/>	
Computer	<hr/>	
Printer	<hr/>	
Network Cabling	<hr/>	
Software	<hr/>	
Vehicle	<hr/>	
Travel	<hr/>	
Pager	<hr/>	
Cell Phone	<hr/>	
Other	<hr/>	
Total		<hr/>
<b>Other Costs (describe)</b>		
Special Training	<hr/>	
Consultant Fees	<hr/>	
Renovation/Space	<hr/>	
Total		<hr/>
Less Additional Revenue Source		<hr/>
<b>Grand Total</b>		<hr/>

# Form G - Program Improvement Request - Reclassification

## *Purpose*

To request consideration for reclassification of staff within your department if certain conditions apply (see below).

Reclassification - (or “job study”) results whenever a job being performed no longer matches the job description which was used to originally classify the job. Furthermore, such mismatch between *actual work* and *job description* must be the result of external factors and not a result of internal reorganization. That is, reassigning tasks within a department (unless approved in advance by Commissioners Court) does NOT constitute grounds for reclassification.

## *Instructions*

- Submit one Form G for each position category for which a job study is requested.
- Attach a current approved job description.
- Attach a completed Position Description Reclassification Request Form located in Appendix C page 49.
- Attach an organizational chart outlining the reporting relationship of the position(s) up to the director/elected official level (see example on Appendix C page 59).
- Contact the Human Resources/Civil Service Department (ext. 6067) for assistance, if needed, on the above.
- **Description of Changes in Work Being Performed** - detail the specific job duties the position is performing as compared to the position’s actual job description.
- **Reason/Authority for Change** - a reclassification is typically related to mandated changes in complexity, rather than change in volume. For example, a supervisor whose staff has increased in size would not normally qualify for a reclassification solely as a result of the change in the number of individuals supervised.

To complete the PIR-Reclassification, in addition to a description of the changes, the department must carefully describe the reason that a job description has changed.

# PROGRAM IMPROVEMENT REQUEST RECLASSIFICATION

<b>Department</b>		<b>Budget No.</b>	
<b>Position Title</b>		<b>Position No.</b>	
<b>Current Grade</b>		<b>Job Code</b>	
		<b>Department Priority</b>	

**Description of Changes in Work Being Performed**

**Reason/Authority for Change (see Budget Manual)**

**Departmental Cost Worksheet**

Current Grade	Proposed Grade	
Salary	Salary	
FICA (7.65%)	FICA (7.65%)	
Retirement (10.18%)	Retirement (10.18%)	
Total	Total	Total Annual Impact

**Staff Review and Comment**

# Form H - Program Improvement Request - Capital, Equipment, Renovation, Miscellaneous

## *Purpose*

To request any new (rather than replacement) resources other than full-time staff additions or computer hardware/software.

**NOTE: Do not use this form for computers, hardware, or software. For these purposes, use Form I, "PIR - Computer Hardware/Software". Use Form E "Replacement Equipment Request" when requesting replacement equipment.**

## *Instructions*

- **Estimated Cost** - approximate cost of equipment, service, or renovation. Equipment prices are provided in Appendix A. The Purchasing Department will provide estimates for those items not listed. Facilities Management will assist departments in estimating the costs associated with facility modifications.
  
- **Brief Summary of Request** - short description of resources being requested. Below are some *examples*:
  - Ultra-low Temperature Freezer for Laboratory,
  - Reconfiguration of office space,
  - Requests for copiers, pagers, furniture, etc.
  
- **Discussion of Need, etc.** - describe in detail the need and justification of the requested items with cost information described as accurately as possible. Please make sure to address how this request implements the County's Strategic Plan. Attach any backup material that you think may be helpful in evaluating the cost/benefit value of the new item. If any annual costs will result from the requested item (e.g., staff to operate it, insurance, repair costs, etc.), provide an estimate of this cost.



# Form I - Program Improvement Request - Computer Hardware/Software

## *Purpose*

To provide Data Services with sufficient information on computer-related requests to make a determination concerning replacement or new computer hardware/software.

## *Instructions*

- **Request Type** - for the FY2011 budget submission process, there are three types of requests: (1) new hardware, (2) replacement hardware, and (3) P.C. packaged software products. Please note all of the types that apply to your request.
  - H Request for new mainframe and P.C. hardware
  - R Request for replacement mainframe and P.C. hardware
  - S Request for P.C. packaged software products (spreadsheets, data base, word processing, etc.)
- **PIR Number** - a tracking number to be assigned by Data Services.
- **Possible Funding Source** - provide alternative funding, if any, for this request.
- **Description of Need and Justification** - describe the hardware and software you are requesting along with its intended purpose. Please be sure to use sufficient detail and indicate how this request implements the County's Strategic Plan.
- **Expected Benefits** - the benefits you expect to realize from your requested hardware/software must be clearly documented. The expected benefits should include cost savings, increased productivity, increased public service, mandates, etc.
- **Department Head Signature, etc.** - each request should be signed and prioritized by the department head. Include a contact name and telephone number in case additional information is needed.
- **Scoring** - this section will be used by Data Services in evaluating the request.

## PROGRAM IMPROVEMENT REQUEST COMPUTER HARDWARE AND SOFTWARE

<b>Department</b>	_____	<b>Budget No.</b>	_____
<b>Title of PIR</b>	_____	<b>Request Type</b>	_____
<b>PIR #</b>	_____	(assigned by Data Services)	<b>Possible Funding Source</b>

**Description of Need and Justification**

**Expected Benefits**

Department Head Signature	_____	Priority	_____
Department Contact Person	_____	Phone	_____
Received by Office of Budget and Evaluation	_____	Rec'd by Data Services	_____

**Scoring**

Cost Savings	_____	Improved Management Controls	_____
Cost Avoidance	_____	Multi-Use Systems	_____
Legal Requirements	_____	Cost Recapture	_____
Service to the Public	_____	Critical System Upgrade	_____

**Form I** **FY2011**

## Form J - Long Term Capital Needs Preview

*Purpose*

The purpose of this form is to provide a format for discussing capital needs for years that follow FY2011.

***Instructions***

Generally a five year planning horizon should be considered. Provide as much detail as possible on potential needs in FY2011 through FY2021. Cost estimates, if available, should be provided, along with requests for architectural studies or related planning expenses that will be required.

The estimated impact on operating expenses should be carefully considered. For example, if a new facility will require additional staff, an estimate of this cost should be included. Also address how these needs implement the County's Strategic Plan.

Where possible, planning staff from the Assistant Court Administrator for Operations should be consulted in the preparation of this form.

***Examples***

- Office space expansion/renovation.
- Additional sub-courthouses or clinics.
- Large laboratory equipment replacement.
- Additional jail space.

# LONG TERM CAPITAL NEEDS PREVIEW

**Department** \_\_\_\_\_

**Budget No.** \_\_\_\_\_

**Brief Title** \_\_\_\_\_

**Estimated Cost** \_\_\_\_\_

**Discussion of Need and Time Constraint**

**Estimated Impact on Future Operating Budgets**

**Form J**

**FY2011**

