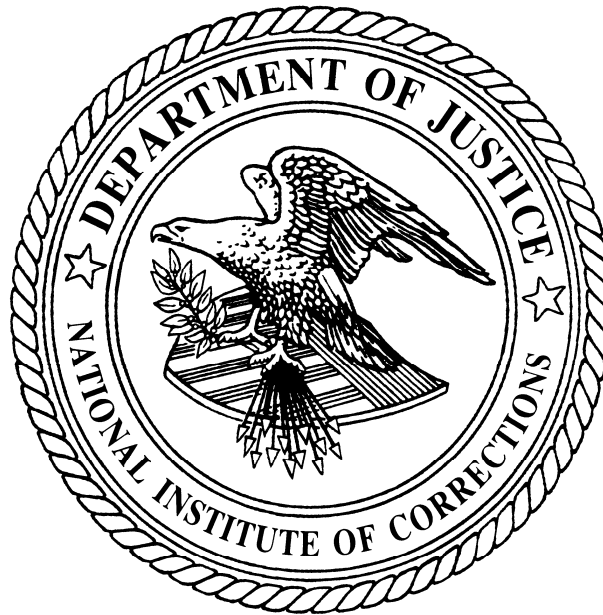


National Institute of Corrections
Jail Resource Management



Participant Manual

Jail Resource Management



National Institute of Corrections – Jails Division
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Jail Resource Management NIC Services and Resources

Training Program Sponsor

National Institute of Corrections (NIC)

The National Institute of Corrections is an agency housed within the U.S. Department of Justice that was established to provide leadership, training, and technical assistance to the field of corrections.

NIC Organizational Structure

NIC is divided into five primary divisions:

- Offender Workforce Development Division
- Community Corrections/Prisons
- Jails
- Academy
- Information Center

The *Jail Resource Management* training program is sponsored by the NIC Jail's Division.

NIC Jails Division Services

The NIC Jails Division provides services to improve the management and operation of jails throughout the U.S. and its commonwealths and territories. Its primary constituency consists of more than 3,000 county jails as well as regional jails, state operated jails, large city jails, and Indian Country jails.

Assistance to jails takes place through training, technical assistance, publication development, and the sharing of information:

- The Jails Division provides training to local jail administrators and staff as well as other local officials. Workshops are held at NIC's training facilities in Aurora, Colorado, at jurisdictions nationwide, and at national conferences.
- The Division provides technical assistance addressing topics of concern to individual agencies or jurisdictions. (See overview of NIC technical assistance.)
- The Division has developed a variety of resource materials addressing issues of concern to jail practitioners. Many can be downloaded in PDF format from the NIC web site. (See Jail Publications.)

Major topics addressed in NIC Jails Division

- Jail administration
- Inmate supervision and management
- Mentally ill inmates in jails
- New jail planning
- Educating local officials and the community about jails

For more information about Jails Division assistance, see the NIC Service Plan, available in downloadable PDF form on the web site.

National Institute of Corrections
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320 First Street NW – 5007
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NIC Information Center Resources

The NIC Information Center was created to assist correctional policymakers, practitioners, elected officials, and others interested in corrections issues. It maintains a collection of the most current materials available in corrections and related fields, including unpublished materials developed by federal, state, and local agencies. Center staff have professional experience in corrections and are available to discuss specific information needs and provide personal research assistance on request. All services are provided at no charge.

NIC Web Site

In addition to information on training and technical assistance and access to the NIC Information Center, the NIC Web site, www.nicic.org, offers the following resources:

- A searchable database of more than 1,200 publications developed by NIC or with NIC funding. Publications can be downloaded or ordered through the online Help Desk.
- Access to agency news and updates and to corrections news.
- Links to pages devoted to current NIC initiatives.

NIC Corrections Online Community

Corrections practitioners, policy makers, and researchers have a new way to work together, share information, and stay current in their profession. The Corrections Community Web site, <http://community.nicic.org/> (also accessible through the agency's main Web site, www.nicic.org), offers three venues for interaction and collaboration:

- **Corrections News/Blogs:** NIC experts deliver relevant and current corrections and criminal justice news and information through online news columns (blogs). Members can share their thoughts on the news and stay current through e-mail alerts and other subscription tools.
- **Discussion Forums:** Public and private forums covering a wide variety of topics offer participants a way to get answers from fellow professionals. Public forums are moderated and open to everyone; private forums are restricted to specific groups that require a higher level of security and privacy.
- **Shared Files:** Members can upload their own files to share and browse through the public file library to locate material that others have shared.

Membership is free and provides instant access to all of the public forums and the opportunity to request access to the private and secure forums.

NIC Information Center

791 N. Chambers Road | Aurora, CO 80011
Telephone (800) 877-1461 or (303) 365-4450 | Fax (303) 365-4456
asknicic@nicic.org | <http://www.nicic.org>

Participant Introductions

Instructions

Each participant will introduce him or her self and provide the following information:

- Name and job title
- Employing agency; size of jail; number of staff
- Briefly describe your current role in the development and management of the jail's budget
- Identify at least one of your strengths and at least one weakness in budget and resource management

Notes

Chapter 1 Program Overview

Program Goal

The goal of this training program is to provide participants with the administrative tools necessary to assess facility needs, manage their budget, identify funding options and request funding from their parent agency.

Resources potentially available to the jail include:

- Funds appropriated by the governing authority to operate the jail
- Revenue generated from other sources
- Professional services provided by other government or community agencies
- Donation of time, materials, or services from the community

What are the Benefits of Effective Resource Management?

Program Objectives

At the end of this training program, participants will be able to:

- Assess the needs of their facility;
- Educate themselves on the current budget process used by their organization;
- Identify and implement budget management techniques;
- Implement a system for tracking expenditures;
- Identify budget and non-budget related solutions to current facility issues;
- Identify internal and external influences on budget decisions;
- Prepare a funding request; and
- Present a funding request.

How This Training Program is Organized

- Participants will have an opportunity to simulate the budget development process using a case study of a hypothetical jail
- Each block of instruction addresses a critical aspect of budget/resource development and management
- The handouts and exercises in each block build on the others to develop budget materials that address issues raised in the case study
- The budget materials will be used to make a presentation before a “funding authority” on the last day of the program.

Understanding the Issues

Jail administrators who are effective resource managers have a good understanding of the issues that may affect their budget.

Case Study Exercise

Open your case study to Chapter 1.

- Review the description of Hard Luck County and its jail.
- Identify the significant issues that the jail administrator should be aware of in Hard Luck County that may affect his or her budget or future requests.

Chapter 2

Elements of the Budget Process

Overview

This module provides a very brief and generic overview of the budget process. The instructor will facilitate a general discussion on the budget process. The content will include information about the following:

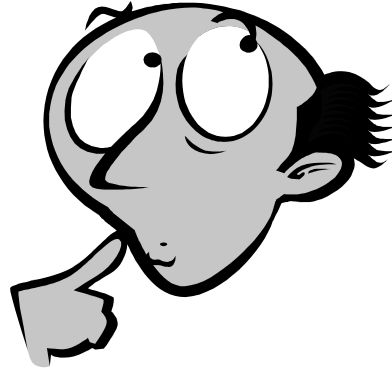
- Budget cycles and time-lines;
- Common forms of paperwork used for the budget process; and
- Key participants in the budget process and their respective roles.

Objectives

At the conclusion of this module participants should be able to:

1. Analyze the budget process used within his or her jurisdiction
2. Understand the mechanics of the budget process
3. Identify forms, programs, techniques, and timelines used in his or her jurisdiction's budget process

What is a “Budget”?



Notes: _____

A good budget fulfills four distinct functions...

Policy document:

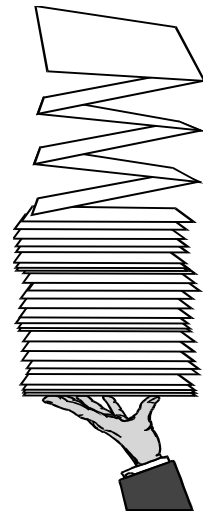
Operational guide:

Financial plan:

Communication device:

Characteristics of a good budget...

- Is well documented, defensible, and mission oriented
- Clearly describes needs or problems to be addressed
- Details strategies for spending requested funds
- Includes clear goals and objectives
- Includes performance indicators to assess outcomes
- Viewed as credible with funding decision-makers
- Reflects the fiscal realities of the jurisdiction



Key Participants in the Budget Process

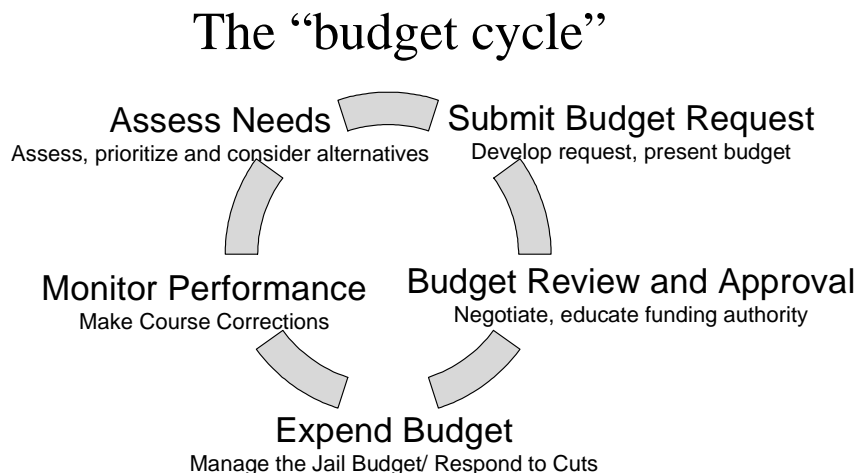
- Governing or funding authority
 - *Sets spending priorities*
 - *Approves budget and any changes*
- Chief budget officer
 - *Analyzes revenue and expenditure trends and options*
 - *Prepares proposed budget for jurisdiction*
 - *Supervises implementation of the adopted budget*
- Agency department heads
 - *Assesses needs; sets agency priorities*
 - *Prepares budget request*
 - *Implements adopted budget for agency*

Notes: _____

Stages of Budget Development

- **Budget request** -- Submitted by each agency to the jurisdiction's budget office
- **Recommended budget** -- Aggregate budget for the jurisdiction submitted to the funding authority by the budget office
- **Proposed budget** -- Presented by the funding authority for public input
- **Adopted budget** -- Final budget adopted by the funding authority

Budget Preparation



Notes: _____

Budget Preparation Information and Materials

At the beginning of the budget cycle, the budget office (on behalf of the governing board), will issue a set of Budget Instructions to each of the departments and agencies. Information provided within the budget packet typically includes:

- Statement of fiscal condition of jurisdiction

- Outline of fiscal policies

- General cost-estimating guidelines

- Budget calendar

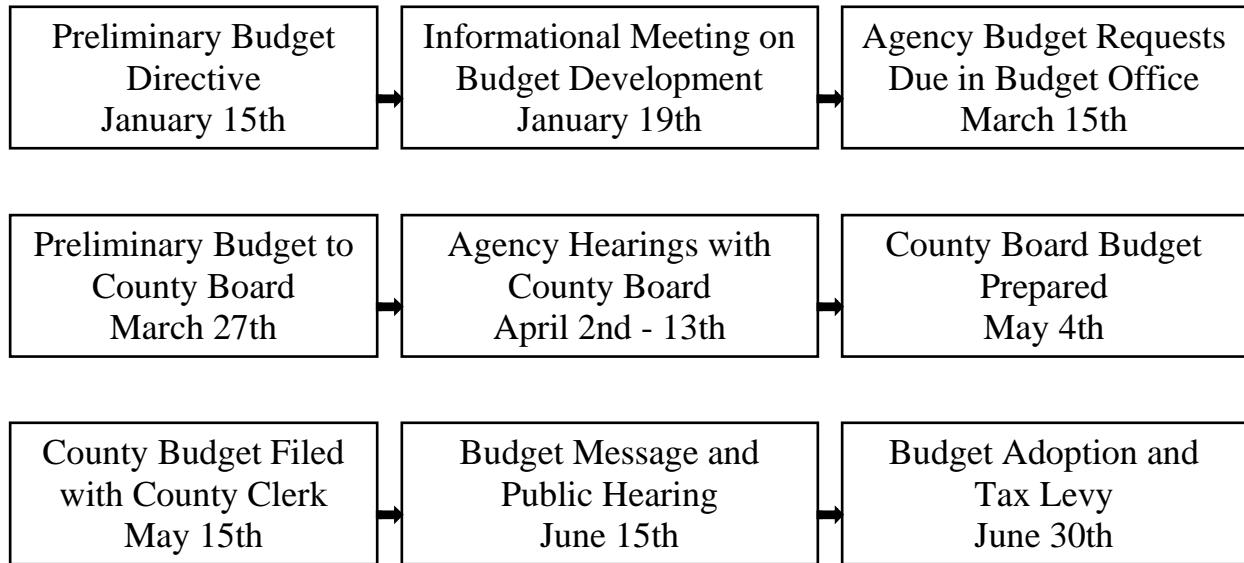
- Worksheets and forms

Types of budget worksheets and forms that may be included in the budget packet...

- Personal services worksheet
- Operating expenses worksheet
- Contracts and maintenance agreements worksheet
- Capital outlay
- Budget forms in line item format
- Budget narrative forms
- Budget summary forms
- Worksheets for program modifications or expansion

Sample Budget Development Schedule

Hard Luck County Budget Calendar for FY 2006



Jail Budget Development

Budget Format

Line Item Budgeting --Used by most government entities

- Breaks budget down into major categories
- Most detailed level of activity under each category is called a “line item”
- Allows precise tracking of expenditures

Notes: _____

Budget Format

Personal Services Budget Category

May include such line items as...

- Regular salaries
- Overtime
- Holiday Pay
- FICA
- Unemployment Insurance costs
- Retirement
- Insurance
- Other Benefits

Budget Format

Other than Personal Services Budget Categories

- Includes all budget categories other than personal services
- Jails often interested in breaking out food services, medical costs, and utilities from other operating costs
- Represents only 20-30% of total budget, but may require substantial justification

Budget areas that may require additional justification...

- Additional staff
- Capital outlays for computers, equipment, etc.
- Contractual services
- Maintenance agreements
- New/expanded programs
- Capital construction

Notes: _____

“Need to Know” Budget Terms

Can you define these budget terms?

- Capital outlay
- Continuation budget
- Fiscal year
- Full-time equivalent (FTE)
- Fund
- Personal services
- Line item
- Performance measure
- Operating budget
- Account number
- Revenue
- Expenditure
- Expansion budget
- Capital improvement
- Budget cycle

Notes: _____

Module Objectives

- Analyze the budget process used within your jurisdiction
- Understand the mechanics of the budget process
- Identify forms, programs, techniques, and timelines used in your jurisdiction’s budget process

Chapter 3

Managing the Budget

Overview

This module stresses the importance of tracking budget allocations, revenue and expenditures. Issues to be addressed include:

- Methods and techniques for tracking income and expenditures.
- The advantages of line item budgeting; and
- The importance of tracking and documenting all jail revenue and funds.

Objectives

At the conclusion of this module participants should be able to:

1. List three methods or techniques for tracking expenditures
2. Identify one strength and weakness for each tracking method

What are the basic duties of the jail administrator with regard to budget management?

What may be the consequences of failing to adequately manage the budget?

Budget Implementation

Developing an *Expenditure Plan*

An expenditure plan provides monthly or quarterly projections of expenditures in the major budget categories.

Why is an Expenditure Plan beneficial to the jail in administrator in managing the budget?

Sample Expenditure Plan

Utilities											
FY 2007 Budget: \$71,200											
Fiscal Year	1st quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Expended		
	Actual	%	Actual	%	Actual	%	Actual	%			
2002	\$14,145	20.40%	\$22,120	31.90%	\$21,357	30.80%	\$11,718	16.90%	\$69,340		
2003	\$13,824	19.20%	\$21,672	30.10%	\$21,816	30.30%	\$14,688	20.40%	\$72,000		
2004	\$14,169	20.60%	\$21,872	31.80%	\$19,533	28.40%	\$13,206	19.20%	\$68,780		
2005	\$14,317	20.60%	\$22,379	32.20%	\$20,572	29.60%	\$12,232	17.60%	\$69,500		
2006	\$14,506	20.50%	\$22,431	31.70%	\$20,166	28.50%	\$13,657	19.30%	\$70,760		
Averages											
5 year (%)		20.30%		31.50%		29.50%		18.70%			
Adjusted (%)		20.50%		31.50%		29.00%		19.00%			
Projection	\$14,596		\$22,428		\$20,648		\$13,528		\$71,200		

Budget Management Monitoring Expenditures

Information needed for monitoring expenditures

- The budgeted amount
- Projected expenditures
- Amount actually expended for the month
- Year-to-date expenditures
- Outstanding encumbrances
- Total YTD expenditures plus encumbrances

Sample Monthly Budget Report

Hard Luck County Jail Monthly Budget Report - September					Percentage of Time Elapsed: 25%		
Budget Category	Annual Budget	Current Month Expenses	YTD Expenses	Outstanding Encumbrances	YTD Expenses and Encumbrances	Remaining Budget	% of Budget Committed
Personnel	\$525,165	\$43,700	\$120,263	\$0	\$120,263	\$404,902	22.9%
Medical	\$89,400	\$8,300	\$29,860	\$950	\$30,810	\$58,590	34.5%
Utilities	\$71,200	\$6,100	\$19,794	\$1,500	\$21,294	\$49,906	29.9%
Food	\$157,500	\$15,050	\$61,425	\$2,500	\$63,925	\$93,575	41.6%
Operations	\$57,800	\$4,100	\$11,560	\$500	\$12,060	\$45,740	20.9%
Cap Outlay	\$5,350	\$535	\$535	\$0	\$535	\$4,815	10.0%
Total	\$906,415	\$77,785	\$243,437	\$5,450	\$248,887	\$657,528	27.5%

What are some red flags to look for when reviewing the monthly budget report?

Notes: _____

Budget Management

Managing Payroll Costs

- Represents 70-80% of the budget
- Local governments use a system of *position control* to manage the size and cost of the workforce
- Personnel budgets are based upon
 - Jail's staffing plan
 - Job classification structure
 - Pay plan

Strategies for Managing Payroll Costs

- Assure proper allocation and deployment of staff across shifts and functional units
- Create vacancy savings by strategically timing the filling of vacant positions
- Manage the use of overtime
- Manage the use of part-time staff
- Assure accuracy and integrity of payroll documentation
- Assess impact of upgrades on merit increases

Notes: _____

Budget Management

Managing the Purchasing Process

Some key terms to know

- Requisition
- Purchase order
- Invoice
- Request for Proposals (RFP)

The purchasing process is a coordinated effort between the jail and the budget office

Jail Administrator must see that...

- Applicable purchasing policies, laws and regulations are followed
- Amounts and types of purchases fall within budget parameters

Strategies for Managing the Purchasing Process

- Be knowledgeable about the jurisdiction's requirements and procedures for purchasing goods and services
- Establish a good working relationship with the jail's purchasing agent
- Help the purchasing agent learn more about the types of goods and services used by the jail
- Establish internal policies and procedures for making purchase requests
- Review purchase requisitions
- Monitor service contracts
- Monitor expenditures for purchases to see that they are posted properly and are within budget parameters
- Establish good records management structures to maintain purchasing documents

Budget Management

Making Budget Adjustments

Includes...

- Transfers of funds within and between budget categories
- Increasing or decreasing overall budget amounts

Jail Administrator needs to know...

- The jurisdiction's budget transfer policies
- His or her authority to transfer funds between accounts and/or budget categories
- Process for modifying authorized budget amounts
 - Generally requires formal action by the funding authority

Budget Management

Managing Jail Revenue

- Where revenues are built into the jail's budget, they must be monitored regularly to see that they come in at projected levels
- A revenue plan should be prepared for each revenue source to establish projected amounts

Notes: _____

Sample Revenue Plan

Hard Luck County Jail									
Revenue Source:		Inmate Telephone							
FY2008 Projection:		\$80,000							
Fiscal Year	1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter		Total Budget
	Actual	%	Actual	%	Actual	%	Actual	%	
2003	\$21,500	23.9	\$23,400	26.1	\$25,100	28.0	\$19,800	22.0	\$89,800
2004	19,850	24.2	21,600	26.3	23,200	28.2	17,500	21.3	82,150
2005	20,300	23.7	22,300	26.1	24,300	28.4	18,600	21.8	85,500
2006	19,700	24.7	20,200	25.3	21,500	26.9	18,400	23.1	79,800
2007	19,500	25.3	20,000	25.9	19,800	25.6	17,900	23.2	77,200
Averages									
5 year %	20,170	24.3	21,500	25.9	22,780	27.5	18,440	22.3	82,890
Adjusted %		24.5		26.0		27.0		22.5	
Projection	\$19,600		\$20,800		\$21,600		\$18,000		\$80,000

Reasons for deviations in revenue projections

- Internal
 - Delays in sending out billings
 - Change in practices (i.e. restrictions on telephone usage)
 - Coding receipts to the wrong account
- External
 - Cancellation of contracts
 - Loss of funds
 - Competition from other sources

Notes: _____

Budget Management Exercise

Reviewing Budget Reports

Work in your respective small groups. Open the Hard Luck County Case Study to Chapter 3. Use the Monthly Expenditure Report in the Case Study. Given the information you know about the county situation, review the Monthly Expenditure Report to address the following questions:

1. Is the overall jail budget over or under expended as of December 31st? To what extent? Where is that information found in the report?
2. What unbudgeted expenses did the jail incur during the most recent month?
3. Can any of the over-expenditures be reasonably explained at this point in the fiscal year? Cite examples.
4. Are there some line item expenditures that require your immediate attention? Explain why and what you would do to address the problem.
5. You were required to replace worn mattresses by the state Fire Marshal. Under what account number and account description would you look to see if that expenditure had been recorded?

Record your answers on a flip chart and assign a reporter to report out the information to the large group. Ten minutes should be allotted for the small group work and 20 minutes for reporting out.

Budget Management Summary

- The jail administrator is responsible for implementing and managing the adopted budget
- There are a number of strategies that should be included in the budget management process
- Good working relationship with fiscal staff is a key to effective budget management

Module Objectives

- List three methods or techniques for tracking expenditures
- Identify one strength and weakness for each tracking method

Chapter 4

Managing Through Budget Cuts and Unanticipated Expenses

Overview

This module addresses the many of the causes of budget cuts and other unanticipated expenses in the jail. The instructor will discuss several strategies to reduce the likelihood that the cuts and expenses will occur. The instructor will also discuss strategies for responding to budget cuts and unanticipated expenses when they do occur.

Objectives

At the conclusion of this module participants should be able to:

1. Identify three circumstances that may lead to unanticipated expenses
2. List three techniques for addressing unanticipated expenses

Budget Definitions...A Quick Review

- A budget is a plan for using the governing authority's financial resources for a fixed period of time
- Revenue is an increase in the yield of financial resources for the jurisdiction
- An expenditure is a decrease of financial resources

A Balanced Budget is...

...a budget in which the amount of proposed resources are the same as the proposed expenditures.

Unanticipated Expenditures

What are some factors that may cause unanticipated increases in expenditures?

Revenue Reductions

What are some factors that may cause reductions in the revenue needed to fund the budget?

Strategies to Avoid or Limit the Impact of Budget Cuts

- Find and cultivate champions
- Build community support and advocacy
- Solicit support from your criminal justice system partners
- Build credibility as an effective and efficient administrator
- Convey importance of adequate funding for public safety and crime reduction
- Develop a media plan that conveys a positive image

Strategies for Responding to Budget Cuts or Unanticipated Expenses

- Be prepared -- establish funding priorities and contingency plans
- Reduce/eliminate discretionary spending

- Defer spending on maintenance, purchases, etc.
- Defer filling vacancies of non-essential personnel or newly authorized positions
- Reduce discretionary travel
- Find alternative resources -- volunteers, donations, grants, fees, assistance from other agencies
- Staff reductions – layoffs
- Submit a deficit request

Case Study Exercise

Budget Cuts and Unanticipated Expenses

Work in your respective table groups. Turn to Chapter 4 in the Hard Luck County Case Study. Use the Hard Luck County Budget Expenditure Report, and results from the previous exercises as a base of information for this exercise. Develop a strategy to respond to the budget related crisis or set of issues assigned to your table group using the budget information available and the case study. Remember, it is the end of December so you have just completed the 2nd quarter of the fiscal year.

Group A. Recent rains have caused flooding that caused major damage to several county bridges on key school bus routes. Alternative routes add hundreds of miles to the routes and force school children to ride an extra hour each way daily. The county lacks sufficient reserves to make repairs. The county board has issued a resolution directing a 5% across the board budget cut in all county departments.

Group B. The state jail inspector, health department inspector, and fire marshal have issued a directive ordering immediate changes to the jail's food service operation. The changes include improvements to the kitchen totaling \$30,000, preparation of meals by qualified and trained food service staff (at least 1.5 new FTE), and changes in the menu that end the jail's reliance on microwaved frozen dinners. The changes must be completed within the current fiscal year.

Group C. The correctional officers' collective bargaining unit and the county just settled on a contract three months into the fiscal year after going to impasse. The settlement calls for a 5% raise in pay retroactive back to the first of the fiscal year. The adopted budget provided for a 2% raise and the county board has advised that the jail must make up the shortfall within the existing budget.

Group D. The jail administrator has just been notified of a 125% increase in the price of natural gas effective immediately due to disruptions in supplies and increased demand. Meteorologists have predicted a particularly cold winter and your maintenance staff have advised that this will probably result in an approximate 20% increase in the consumption of natural gas by the jail.

Record your strategy on a flip chart and assign a reporter to report out the information to the large group.

Twenty minutes should be allotted for the table group work and **30 minutes** for reporting out.

Summary

- Most jurisdictions require a balanced budget
- Jails are not immune to budget cuts
- Be proactive -- employ precautionary strategies to avoid or minimize the impact of budget cuts
- Be creative
- Managing through budget crises requires a thorough understanding of the budget and the ramifications of options selected to stay within budget

Module Objectives

- Identify three circumstances that may lead to unanticipated expenses
- List three techniques for addressing unanticipated expenses

Chapter 5

Assessing Resource Needs

Overview

This module describes the various tools and resources available to assess resource needs.

Objectives

At the conclusion of this module participants should be able to:

1. List two assessment tools for evaluating resource needs.
2. List at least two steps for performing a resource assessment.

Planning Considerations

- Identify what types of data will provide you resource information
- Determine who will collect the information/data
- Determine what will you do with the information
- Identify potential gaps
- Assign value to the issues
- Are there implications for policy and procedure and training

Where Can Resource Information be Found?

Staffing Plan

Population Data

Internal audit reports, incident reports, etc.

Maintenance reports and contracts

Performance Indicators

Inspection reports and corrective action plans

Expenditures

This image shows a full page of white paper with horizontal black lines, typical of notebook paper. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Inflation – Inflation is the term used to describe a general rise in the overall level of consumer and wholesale prices. This principle considers the advisability of waiting until a future date to use a sum of money that is in hand to purchase a commodity versus purchasing it today.

Recession – Recession is a term used to describe the economy when it is not expanding or growing, or when the rate of expansion slows from a previous pace. One of the notable effects in the public sector is that tax revenues decline. This is because less money is being earned by taxpayers, and therefore, less income and sales taxes are being paid.

Bond Markets. Municipal bonds are a common means for local governments to borrow money, especially to finance capital items. Generally speaking, the bond market drops when the stock market is climbing and vice versa.

Year	Total Expenses
1997	\$13,000
1998	\$13,500
1999	\$15,200
2000	\$15,800
2001	\$15,950
2002	\$16,250
2003	\$17,500
2004	\$18,136
2005	\$18,841
2005	\$19,546
2006	\$20,343
2007	\$21,167

Projecting Future Costs using the *Forecast* Function

Step 1
Enter utility expenses for each year in these cells

Step 2
Predicted values for out years

< Prediction
< Prediction
< Prediction
< Prediction
< Prediction

Group Exercise

Assessing Budget Needs

Turn to Chapter 5 in the Hard Rock County Case Study. Work in your table group for about 15 minutes.

- Review the Monthly Budget Report handout provided in the previous module, the list of issues you generated from your review of the Hard Luck County Case Study, and the supplemental handout material.
- Discuss the material with your group and list all budget related needs and issues determined by your group.
- Identify which budget category could potentially be impacted by each resource need or issue.

Report out to the large group.

Module Objectives

Have the module objectives been met?

- Identified assessment tools for evaluating resource needs.
- Identified steps for performing a resource assessment.



Assessing your
budget needs is an
ongoing process.

Chapter 6

Prioritizing Resource Needs

Overview

The purpose of this module is to provide the participant with a decision making model that will help prioritize budget and resource issues.

Objectives

At the conclusion of this module participants should be able to:

1. Use a “decision tree” decision making administrative tool to determine resource needs
2. Prioritize resource needs

Prioritizing Resource Needs

Stakeholder View of Jail

- Requires Resources
- Transforms resources into products
- Provides products to the community

Cost of Corrections . . .

- Number of persons in age-at-risk X
- » court mandated conditions X
 - » bargaining-unit influence X
 - » sentencing policies X
 - » operant correctional philosophy X
 - » release practices X
 - » judicial trends X
 - » fringe benefits X
 - » management practices X
 - » unemployment rate X
 - » prosecutorial practices X
 - » law enforcement practices X
 - » perceptions of public opinion X
 - » economic conditions –
 - » # of diverted offenders, etc.

Notes: _____

Problem Solving Model

- Define objectives
- Identify potential activities
- Describe actual and potential organization capabilities
- Project the expected results of specific activities
- Assess the impact of specific activities
- Make midcourse corrections

Other Budget/Resource Considerations

- Maintain ethical awareness
- Balance local priorities for programs/services
- Participate in the development of vision, mission, and operational goals
- Present a budget that provides required resources
- Understand your local politics
- Market your budget

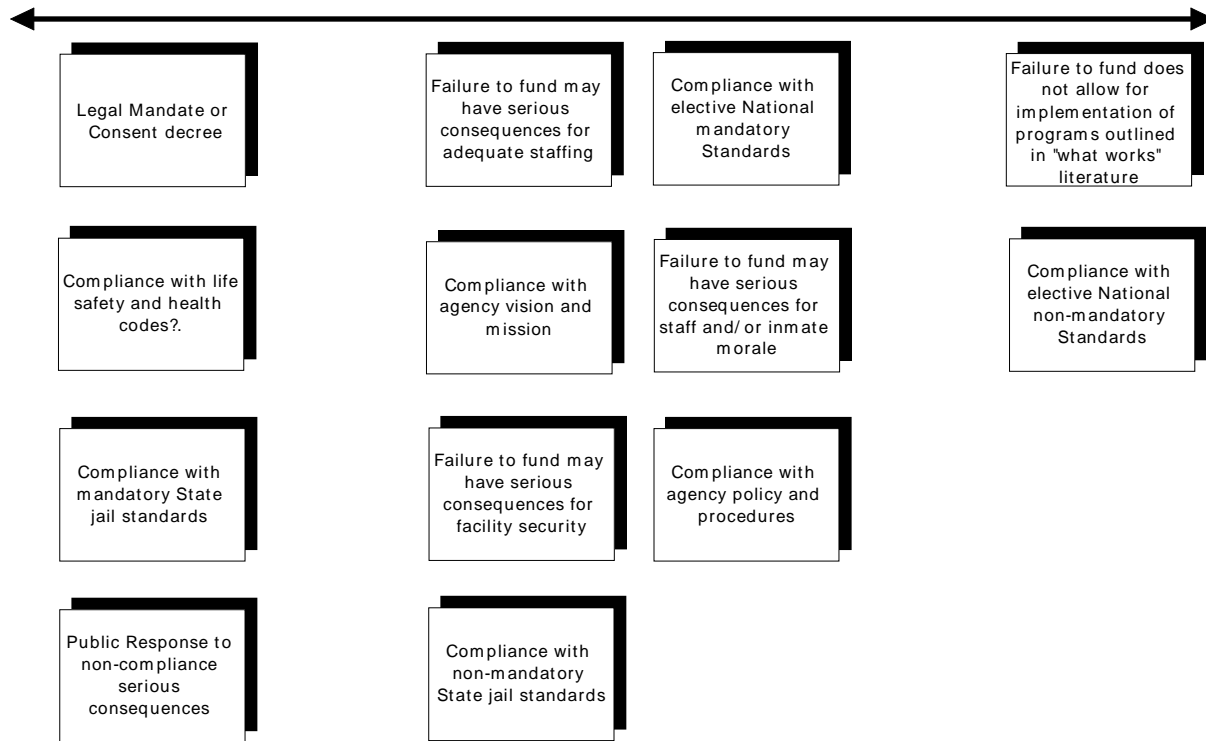
“MUST DO” vs. “SHOULD DO”

The “*must do*” budget items are those that are mandated or have serious implications to the public. Failure to comply with these mandates may result in liability for the participant, parent agency and elected officials.

The “*should do*” items, while not mandated, reduce liability, increase effectiveness, improve operations and respond to community concerns.

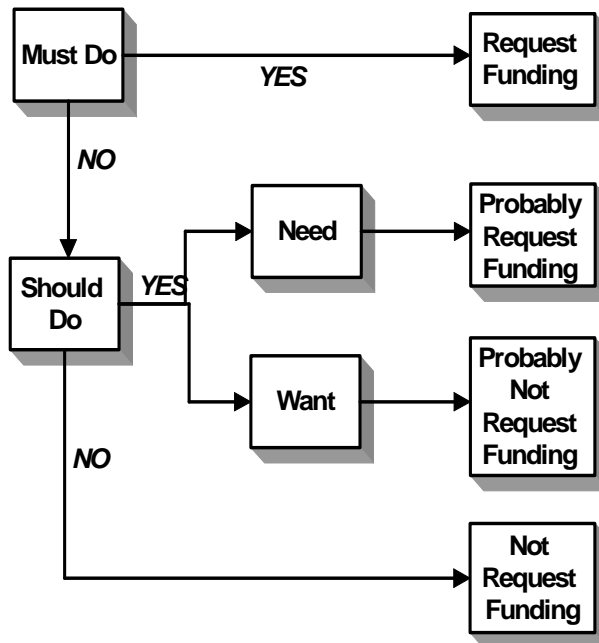
Notes: _____

“MUST DO” versus “SHOULD DO”



Notes: _____

Funding Request Decision Tree



Group Exercise

Turn to Chapter 6 in your Hard Luck County Case Study. Work in your table group for about 15 minutes . . .

Review the materials from the previous exercise. Apply the decision tree to each of the budget items. Reorganize your list based on the decision tree, for example:

“Must do”

“Should do” – need

“Should do” – want

Neither a “must do” or a “should do” item

Identify the items that were more difficult to prioritize.

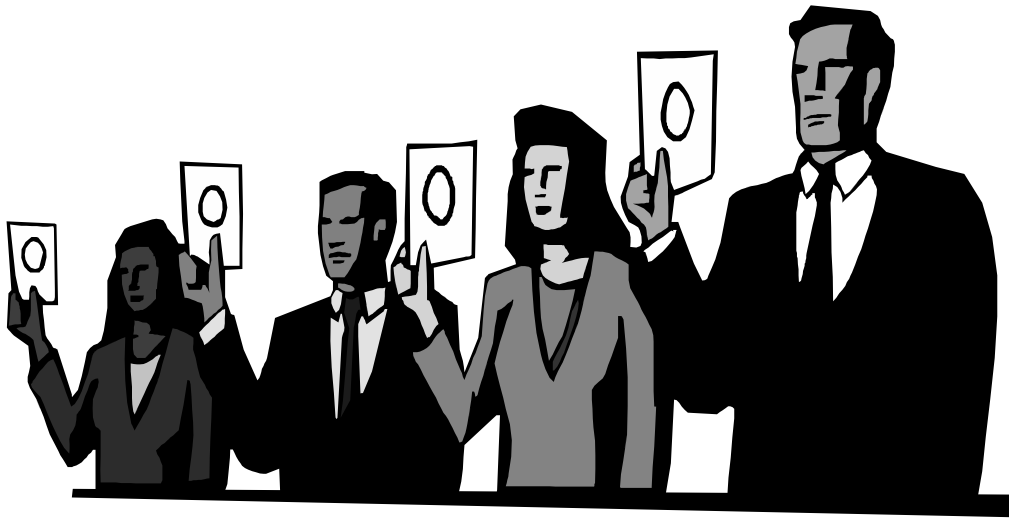
Report out to the large group.

Module Objectives

Did we meet our Module Objectives?

- Used a “decision tree” (decision making administrative tool) to determine resource needs.
- Prioritized resource needs

Prioritizing Resource Needs



SAMPLE NEW PROJECT RATING FORM

Project/Service Description:

Score _____ Rank _____

	Rating	X	Weight	=	Score
Federal/State/Court Mandated		X	10	=	
2 = Compulsory 1 = Recommended 0 = No mandate					
Liability Issue		X	9	=	
2 = High liability potential 1 = Moderate liability potential 0 = Low liability potential					
Health and Safety Issue		X	8	=	
1 = Addresses hazard 0 = Addresses no hazard					
Internal Benefits		X	6	=	
2 = Directly benefits inmates and staff 1 = Directly benefits inmates or staff 0 = Minimal internal benefit					
External Benefits		X	6	=	
2 = Directly benefits community 1 = Directly benefits 1 or more CJ agencies 0 = Minimal external benefit					
Reflects "best practice" standards		X	4	=	
2 = Based upon established "best practice" 1 = Based upon promising approaches 0 = Not based upon "best practice"					
Conformity to jail's mission and goals		X	4	=	
1 = Yes 0 = No					
Conformity to jurisdiction's goals/priorities		X	4	=	
1 = Yes 0 = No					
Cost Avoidance/Offsetting Revenue		X	5	=	
3 = Will generate revenue exceeding cost 2 = Will generate revenue to cover cost 1 = Will result in avoidance of future costs 0 = No offsetting revenue or cost avoidance					

Chapter 7

Identifying Solutions to Resource Needs

Overview

This module is designed to help the participant evaluate resource needs at their facility and determine if issues are best solved through the budget process or by some other non-budget alternative.

Objectives

At the conclusion of this module participants should be able to:

1. Describe a process to identify budget related solutions.
2. Articulate the difference between budget and non-budget related solutions to problems
3. List three techniques for increasing operational efficiency.
4. Differentiate between “cost,” “low cost” and “no cost” budget solutions.

Exploring Non-budget Related Solutions

- What is the problem?
- What is the desired result?
- Are other resources currently available within the department that will adequately address the need?
- Are options available outside the jail facility that will address the need without impacting the budget?

Budget Related Solutions

Generate Revenue

Elements of a Good Revenue Source

A. Legal

B. Equitable

C. Efficient

D. Elastic

Grants and Technical Assistance

Basis for Grant Approval

- Substantiated need for the project
- Degree to which services would be upgraded
- Applicant's qualification
- Cost effectiveness of the project
- Degree to which the agency need is addressed by the project
- Degree to which the project addresses a need identified by the grantor.

Disadvantage of Considering Grants

- Matching funds
- Seed money
- Preparation time
- Documentation and reporting

Lease/Purchase

Benefits of Lease/Purchase

- Does not have transaction costs associated with bonds
- More flexible than bonds
- Interest rates determined when bid awarded (bond rate determined at closing)
- Payments made annually – do not appear as debt.

Consolidation

Types of Consolidation

- Two departments merging
- Sharing specific costs and/or resources.
- Joint Powers Agreements
- Memoranda of Understanding

Privatization

Privatization Considerations

- Cost
- Social Factors
- Accountability Measures

What does Privatization offer political officials?

Community Assistance Programs and Volunteers

Is there such a thing as a “No Cost” Budget Solution?

Creating Efficiencies

- Changing Employees' Attitudes
- Evaluating the Front End
- Cutting the Paperwork Trail
- Review staffing
- Saving Salaries
- Assessing Past Relationships
- Reviewing Big Ticket Items
- Cost-Containment Initiatives

Evaluating the Impact of Cost Containment Measures

- Financial reports
- Inventory control
- Internal audits
- Surveys
- Monitor system activity

Notes: _____

Case Study Exercise

Options for meeting resource needs

Turn to Chapter 7 in the Hard Luck County Case Study. Use information developed in the previous exercises.

- Review your prioritized budget list
- Consider options to each funding request.
- Identify, if appropriate, the best option to each funding request

Objectives

Have we met the module objectives?

- Described a process to identify budget related solutions.
- Can articulate the difference between budget and non-budget related solutions to problems
- Listed techniques for increasing operational efficiency.
- Differentiate between “cost,” “low cost” and “no cost” budget solutions.

Chapter 8

Developing a Funding Request

Overview

This module is designed to help participants put together a funding request. The instructor will briefly discuss common methods for developing a funding request. S/he will stress the importance of providing adequate documentation without overwhelming the anticipated audience and emphasize the importance of identifying the intended audience of the budget request/proposal.

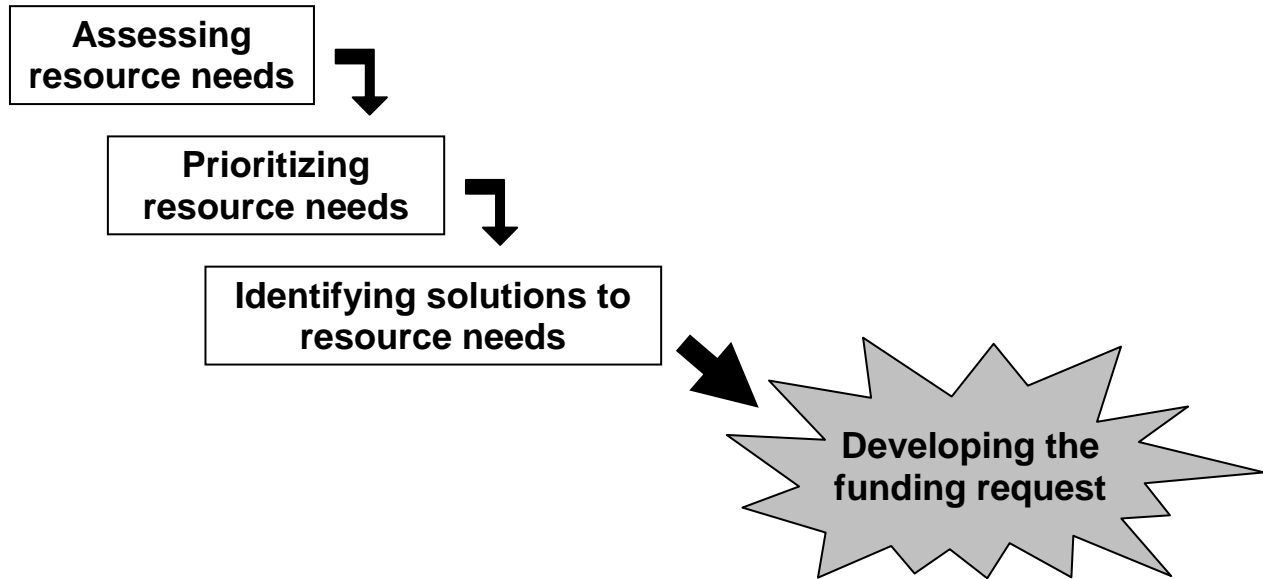
Objectives

At the conclusion of this module participants should be able to:

1. Describe the basic elements and format of a jail budget request.
2. Develop at least three key elements of a budget request for the Hard Luck County case study.

Funding Request Development

Developing the funding request and negotiating its approval are critical steps in the budget development process.



Key Components of the Budget Request

- Transmittal Letter
- Budget Overview and Summary
- Operating Detail

Transmittal Letter

- Communicates the transmittal of the budget request to the funding authority
- Opportunity to highlight important aspects of the request

Notes: _____

Budget Overview and Summary

- Tells the story behind the numbers in the budget request
- Spells out budget priorities and issues -- describes how they are addressed in the budget request
- Links past and present budget activities to the budget request

Budget Overview – Key Elements

- Accomplishments – “How did we do this past year?”

- Issues and Challenges – “What are the conditions and trends that impact the budget request?”

- Budget Summary – “What’s the bottom line?”

- Budget Highlights – “What are we asking for and why do we need it?”

Tips for Developing the Budget Overview

- Review the decisions and policies used to shape the budget request
- Review past budgets, studies, strategic plans
- Develop 3-4 (at most) themes that encompass major budget issues
- Begin and end with most important points

- Pay attention to format

Notes: _____

Operating Detail

- Organizational Profile – Describes the functions and purposes of the organization
- Operational Plan – Establishes performance objectives and measures for the period of the budget request
- Financial Detail – Shows the proposed allocation of funds to various budget categories and line items

Organizational Profile – Key Elements

- Legal authority
- Description of functions and responsibilities
- Mission and goals
- Organizational chart
- Staffing summary

Notes: _____

Operational Plan – Key Elements

- Description of Activities

- Performance Objectives

- Performance Indicators

Types of Performance Measures

- **Demand**

- Persons booked; ADP; persons released; ALOS

- **Workload**

- Meals served; number of prisoners fingerprinted; prisoner days; prisoner transports

- **Effectiveness**

- Number of inmate assaults; number of jail suicides/attempts; number of escapes/attempts

- **Efficiency**

- Per meal cost; per diem operating costs

Financial Detail – Line Item Format

- Actual expenses and revenues for the past year;
 - Approved budget and estimated revenues for the current budget period;
 - Estimated expenses and revenues for the current budget period;
 - Requested funds and revenues for the new budget period; and
 - Variance (amount and percent) between the current budget and proposed budget.
-
-
-

Example Line Item Budget Request

HARD LUCK COUNTY JAIL FY2004 BUDGET REQUEST									
ACCT	DESCRIPTION	2002 ACTUAL EXP	2003 BUDGET	2003 EST EXP	2004 REQUEST	CHANGE			
						AMOUNT	PERCENT		
PERSONAL SERVICES									
10100	SALARIES & WAGES	\$349,000	\$368,000						
10110	FICA	\$26,745	\$29,835						
10200	HEALTH INSURANCE	\$35,000	\$39,375						
10210	DENTAL INSURANCE	\$1,960	\$2,250						
10300	RETIREMENT	\$27,920	\$31,200						
10400	OTHER BENEFITS	\$3,120	\$7,500						
10500	OVERTIME	\$28,400	\$20,000						
10510	HOLIDAY PAY	\$1,600	\$1,875						
10520	WORKERS COMP	\$8,320	\$10,000						
10530	UNEMPLOYMENT BEN	\$900	\$2,000						
	SUBTOTAL	\$482,965	\$512,035						

Tips for Developing the Operating Detail

- Identify legal requirements and funding authority preferences
 - Review operating detail format in current budget and identify areas for improvement
 - Update mission statement and organization chart
 - Develop performance objectives and measures
-

- Determine the order of presentation of information within request
- Edit and review for accuracy and consistency

Notes: _____

Case Study Exercise

Developing Budget Requests

Turn to Chapter 8 of the Hard Luck County Case Study and use the results from previous exercises as a base of information for this exercise. The purpose of this exercise is to begin developing information that will go into the formal budget request. Each table group is to respond to the following items.

- Review your lists of budget issues and prioritized resource needs developed in the previous sessions.
- Group the issues you plan to address in the budget request into 3-4 major themes.
- Identify the specific items/activities for which you plan to request additional funds in your budget request. Provide a brief justification for each area. Also highlight any potential revenue sources that could offset the impact of requested increases.
- Discuss how the funding of your requested items/activities will contribute to the overall mission and goals of the jail and address the themes that you have identified.

Record your group's responses on a flip chart. Once you have completed your assignment, each group shares its work with the large group.

Example Transmittal Letter



Liberty County Detention Center

May 1, 2007

Honorable Members of the Board of County Commissioners:

The FY2008 budget request for the Liberty County Detention Center is respectfully submitted for your review and action. Although the downturn of the economy made the development of the budget particularly challenging this year, the Detention Center management team responding by making some difficult decisions to formulate a plan that generally complies with the Board's directive to "hold the line" on proposed increases. While the proposed budget represents an 8% increase over the current budget, you will note that the requested increases are primarily in those cost categories over which the Detention Facility has little control.

Budget Highlights

The budget request includes an increase in \$410,000 to accommodate an increase in the inmate medical services contract. An increase in the number of medical visits, coupled with 16% increase in the costs of pharmaceuticals is driving the majority of the cost increase in this area. We are assessing the feasibility of implementing a medical co-pay plan to enhance inmate responsibility and accountability in use of health care services. The Detention Center is also planning implementation of a "no smoking" policy for the facility in the coming year. Reductions in respiratory-related illnesses, reduced maintenance costs, and improved sanitation are anticipated.

An increase of \$146,000 is also requested to cover increases in food service costs. Much of this increase is a result of a projected increase in the number of meals served. We do anticipate just a nominal increase in the "per meal" cost from \$1.40 to \$1.45.

The day reporting program, initially approved in 2006, opened approximately mid way through the current budget year. The requested budget includes funding for full year operation of the day reporting program.

Due to the establishment of the contract with a vendor for commissary services, the Detention Center was able to reduce staffing in the current budget year by 2 F.T.E. This reduction is continued in the FY2002 budget request.

The Detention Center anticipates receiving approximately \$2.8 million in revenues, mostly from boarding contracts, inmate fees, and the inmate commissary. By aggressively generating revenue, the Detention Center is able to offset a portion of the cost of operations that would otherwise come from taxpayer funds.

Acknowledgements

The Detention Center gratefully acknowledges the assistance and support provided by the Budget Office in the development of this budget request. The interest and support of the Board in providing safe, secure, and constitutional detention services for Liberty County is also greatly appreciated. I look forward to meeting with the Board at the upcoming budget hearings to provide additional information regarding this request and answer any questions you may have.

Respectfully submitted,

Gary Gulag,
Detention Administrator

Enclosures

Example Budget Overview

SERVICE AREA: Public Safety		PROGRAM: Corrections Division (28C)			
ACTIVITY: Law Enforcement		ORGANIZATION: Sheriff			
PROGRAM MISSION: To provide safe and secure housing and care for all inmates under the custody of the Scott County Sheriff.					
PROGRAM OBJECTIVES:					
1. To provide safe and secure housing and care for all inmates under the custody of the Scott County Sheriff with no escapes or deaths.					
2. To keep the in-house inmate population within the State cap and house out-of-county only when needed.					
PERFORMANCE INDICATORS		2001-02 ACTUAL	2002-03 PROJECTED	2003-04 REQUESTED	2003-04 ADOPTED
DEMAND					
1. Persons booked	7,780	8,250	8,300	8,300	
2. Average daily jail population	213	230	238	238	
3. Persons released	7,775	8,200	8,300	8,300	
4. Average length of stay of inmates processed	10.0	11.0	11.0	11.0	
5. Prisoners handled by bailiff	9,129	9,125	9,200	9,200	
6. Extraditions received	391	360	390	390	
WORKLOAD					
1. Meals served	237,888	265,957	265,900	265,900	
2. Number of persons finger printed	4,503	4,450	4,980	4,980	
3. Prisoner days	77,756	83,950	86,870	86,870	
4. Number of prisoners transported	1,055	1,250	1,300	1,300	
5. Inmates per correctional officer on duty-day/evening/night	16/22/23	17/24/26	17/24/26	17/24/26	
6. Mental health commitments transported	31	45	45	45	
PRODUCTIVITY					
1. Operating cost per prisoner day	\$55.24	\$56.82	\$72.47	\$72.47	
2. Food cost per meal	\$1.02	\$0.94	\$0.97	\$0.97	
3. Paid inmate days/cost out-of-county	5380/\$265248	13636/\$750000	16425/\$903375	16425/\$903375	
4. Cost per prisoner in court	\$34.87	\$41.43	\$45.06	\$45.06	
EFFECTIVENESS					
1. Average number of sentenced inmates	45	50	50	50	
2. Percentage of felons to total population	55.6%	55.0%	56.0%	56.0%	
3. Prisoner escapes from jail	-	-	-	-	
4. Prisoner escapes during transportation	-	-	-	-	
5. Prisoner escapes during court	-	-	-	-	
6. Number of deaths in jail	1	-	-	-	
ANALYSIS:					
<p>Jail population remains to be the most important issue impacting the budget of the corrections division. The jail cap of 208 has forced the jail to house inmates outside of County facilities. For FY04, \$903,375 is recommended to cover these expenditures. This represents a 125.8% increase over the FY03 budget. This will result in a \$503,375 property tax impact.</p> <p>There are several budget issues that will affect the budget of the Corrections Division. The first is the Voorhis & Associates Jail Staffing Study and CJAAC Alternatives Study. Depending on how and when recommendations are implemented, the budget of the Corrections Division could be greatly affected. Included in the studies are significant organizational changes that will be evaluated and recommendations made in the future. Please refer to the above mentioned studies to get more detailed information.</p> <p>For this program, total non-salary costs are recommended to increase \$531,612 or 51.6% over current budgeted amounts, primarily due to the above-mentioned \$503,375 increase in outside service contracts. If the increase in service contracts were removed the actual increase would be \$28,237 or 2.7%. Total expenses are recommended to increase \$509,712 including service contracts or \$6,337 or 1.1% excluding them. Total supplies are recommended to increase \$19,650 or 4.7% due to increases in clothing and groceries.</p> <p>Total personal services are recommended to increase \$1,029,968 or 25% due to the anticipation of implementing recommendations found in the Voorhis Staffing Report. This has led to increases in salaries, health/medical benefits and other personal service line items. Overtime has been reduced to half the amount expended in FY02 to help offset increased staffing costs. Overtime should be able to be reduced as additional staff is added to allow for proper relief factors. This could be subject to change depending upon how changes are implemented.</p> <p>The total budget for the Corrections Division as recommended will increase appropriations \$1,561,580 or 30.3%. However, this is subject to adjustment as recommendations from the studies are implemented.</p> <p>Revenues for the program are recommended to decrease \$10,941 or 2.2% due to a \$76,400 elimination of the Local Law Enforcement Block Grant and increases for charges for services. The primary reasons for revenue changes from current budget levels are that revenue figures are a truer reflection of fees assessed to inmates for services that are actually able to be collect.</p> <p>All demand indicators are recommended to increase over the current budget year. These figures are consistent with historical trends and are believed to be accurate. Accordingly, all workload indicators and performance indicators reflect the anticipated increased demand and increase in appropriations. The effectiveness indicators are recommended to remain at current budgeted levels.</p> <p>This departmental budget supports the County's Target Issues and Management Agenda as it addresses the increased jail population and the inadequate jail facilities.</p>					

U.S. Department of Justice
National Institute of Corrections

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2001-02	2002-03	2002-03	2003-04	2003-04
PROGRAM: Corrections Division (28C)	ACTUAL	BUDGET	PROJECTED	REQUEST	ADOPTED
AUTHORIZED POSITIONS:					
Y Second Chief Deputy	1.00	1.00	1.00	1.00	1.00
449-A Corrections Captain	-	1.00	1.00	1.00	1.00
390-A Chief Correction Supervisor	1.00	-	-	-	-
400-A Support Program Supervisor	-	1.00	1.00	1.00	1.00
353-A Support Program Supervisor	1.00	-	-	-	-
353-A Corrections Lieutenant	3.00	3.00	3.00	4.00	3.00
332-A Corrections Sergeant	4.00	4.00	4.00	4.00	4.00
Program Coordinator	-	-	-	3.00	2.00
283-H Lead Correction Officer (Corporal)	10.00	10.00	10.00	13.00	10.00
262-A Lead Bailiff	-	1.00	1.00	1.00	1.00
246-H Correction Officer	43.20	43.20	43.20	53.00	49.00
332-A Food Service Manager	-	1.00	1.00	1.00	1.00
223-A Food Service Manager	1.00	-	-	-	-
220-A Lead Bailiff	1.00	-	-	-	-
220-A Bailiffs	-	6.70	6.70	6.70	6.70
191-C Senior Accounting Clerk	-	1.00	1.00	1.00	1.00
177-C Senior Clerk	1.00	-	-	-	-
176-H Jail Custodian/Correction Officer	1.00	1.00	1.00	3.00	1.00
162-A Clerk III	1.00	1.00	1.00	1.00	1.00
151-A Bailiffs	6.70	-	-	-	-
141-C Clerk II	-	-	-	0.50	0.50
125-C Clerk I	0.50	0.50	0.50	-	-
125-H Jail Custodian	1.00	1.00	1.00	1.00	1.00
122-C Cook	2.80	2.80	3.40	3.40	3.40
TOTAL POSITIONS	79.20	79.20	79.80	98.60	87.60
REVENUE SUMMARY:					
Intergovernmental	\$42,098	\$82,900	\$0	\$6,500	\$6,500
Fees and Charges	529,242	409,200	351,400	363,000	473,759
Miscellaneous	1,763	700	1,500	1,600	1,600
TOTAL REVENUES	\$573,103	\$492,800	\$352,900	\$371,100	\$481,859
APPROPRIATION SUMMARY:					
Personal Services	\$3,895,796	\$4,118,936	\$4,125,144	\$5,148,904	\$4,576,542
Equipment	27,119	40,425	40,000	42,675	42,675
Expenses	368,101	574,123	924,118	1,083,835	1,083,835
Supplies	390,352	414,920	426,617	454,570	434,570
TOTAL APPROPRIATIONS	\$4,681,368	\$5,148,404	\$5,515,879	\$6,729,984	\$6,137,622

(From Scott Co., IA budget overview)

Chapter 9

Building Support for Your Budget Request

Overview

This module provides the participants with information on a variety of internal and external forces that influence the budget process. The instructor will focus on the importance of garnering support for budget requests. These forces can be broken down into three basic categories: internal agency forces, forces within the local government, and forces from within the community groups. The instructor will discuss the use of the force field analysis technique as a means to identify the forces that may be supportive of, or resistive to, the jail's budget request. A force field analysis gives the jail administrator a picture of type and extent of influence these forces have on outcome of budget decisions.

Participants will learn that budget presenters must understand the needs and expectations of the target group and what they gain or stand to lose if they approve the funding request. Presentation techniques that address these needs and concerns tend to be the most effective.

Objectives

At the conclusion of this module participants should be able to:

1. List internal and external forces that can affect the budget process;
2. Distinguish between those forces which are supportive of the jail's budget request and those which are competing or non-supportive;
3. List the steps of the force field analysis process;
4. Identify at least two strategies for influencing the position of key stakeholders and special interest groups on the jail's budget request; and
5. Apply the force field analysis process to a case study.
6. Apply interest-based bargaining techniques when developing a funding request.

Several key points...

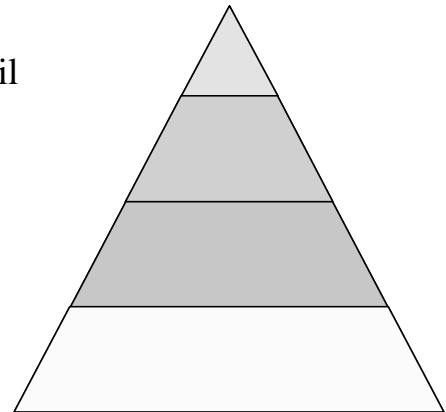
- The jail competes with other government programs for funding
- Government operates within a political environment
- Each program has its own constituency
- The media plays an important role in the process

Keys to “selling” your budget request...

- Knowing and effectively using your support resources
- Recognizing the competing interests
- Understanding the political influence

Forces Affecting the Budget Process

- Forces exist both internal and external to the jail
- Three levels
 - Within the agency
 - Within the local government
 - Within the community



These forces include...

- **Stakeholders**
 - *Those groups and individuals who use the services of the jail, have influence in the decision-making concerning the jail's operations and funding or who may be responsible for other programs which compete with the jail for funding.*
- **Special interests**
 - *Those groups outside of the criminal justice system and county government that attempt to politically influence government decision-making and funding allocations of county agencies and programs.*

Most stakeholders and special interest groups have a position on the jail's budget request

- Supportive
- Neutral
- Non-supportive

Brainstorming Exercise

Brainstorm a list of stakeholders or special interests at each of the three levels who can influence the outcome of the jail's budget request. Record each list in a separate column on a flip chart.

Within the agency	Within local government	Within the community

EXERCISE #1

IDENTIFYING INTERNAL AND EXTERNAL FORCES

In your table group use your brainstorming list and the worksheet on the following page to analyze internal and external forces affecting decisions about the jail's budget.

- In the first column of the worksheet list up to five stakeholders or special interest groups for each category (Within the agency; within the local government; or within the community).
- In the second column of the worksheet, identify the most likely position of the forces listed in each category (supportive, neutral, non-supportive).
- In the third column of the worksheet, state the reason why those listed as non-supportive have that position

Record your information from your completed worksheets on a flipchart. Each table group will have approximately 3-4 minutes to report out to the large group.

Stakeholder/Special Interest	Position (supportive, neutral, non-supportive)	Reason(s) for Position
Within the agency 1. 2. 3. 4. 5.		
Within local government 1. 2. 3. 4. 5.		
Within the community 1. 2. 3. 4. 5. 6. 7.		

“Behind the Scenes” Negotiations

What is meant by “behind the scenes” negotiations”?

Why is this kind of negotiation critical to the budget process?

Analyzing Internal and External Forces

- Administrators need to identify supporting and resisting influences in an organized approach
- The force field analysis technique is one method an administrator can use to identify and analyze these influences

What Is Force Field Analysis?

- A technique based on the premise that change is a result of struggle between *resisting* and *driving* forces.
- The technique is a problem identification method utilized to accurately show the *amount* and *strengths* of the driving and resisting forces that may affect the budget process.

Notes: _____

Why Do Force Field Analysis?

- To create a picture of the forces that may influence the budget process
- To develop effective strategies for reducing the resisting forces and increasing the driving forces

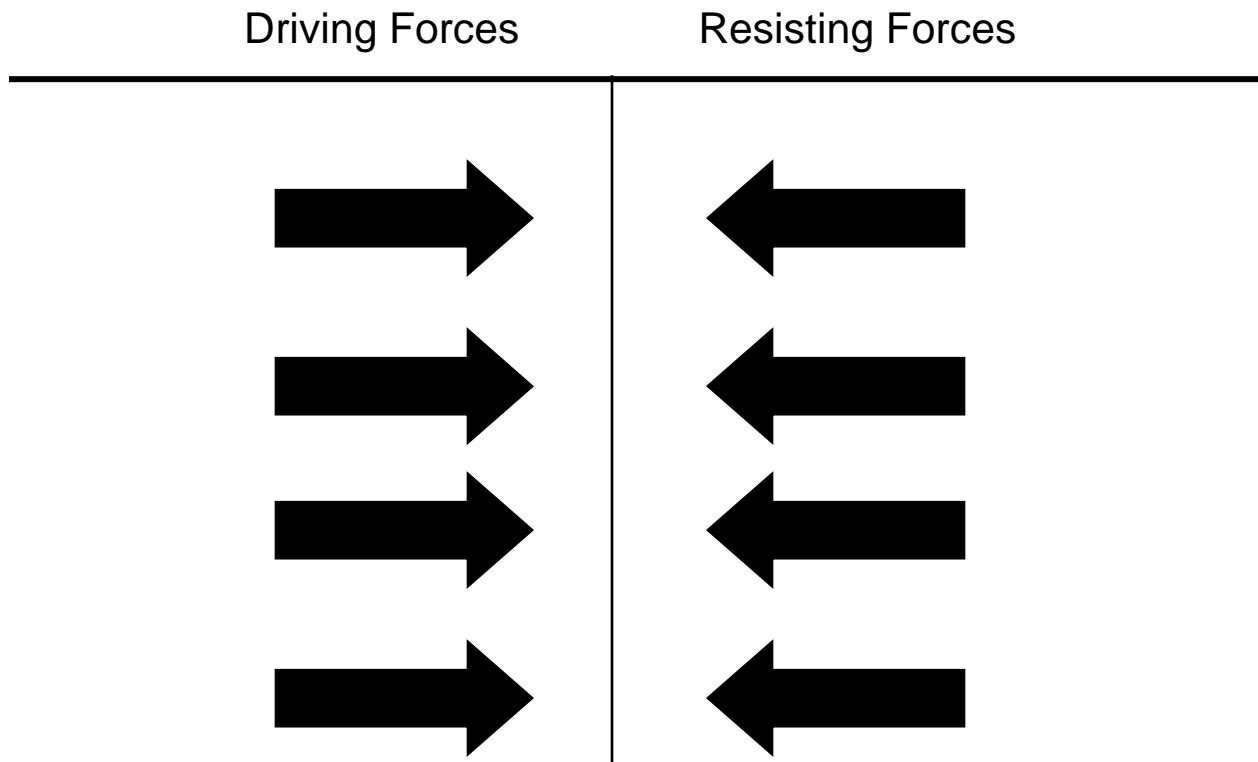
When Should Force Field Analysis be Used?

How to Conduct a Force Field Analysis

1. Define the problem/issue you will be addressing
2. Create a chart with two headings:
 - a. Driving Forces
 - b. Resisting Forces
3. Brainstorm which forces belong with of the two headings
4. Analyze the reasons why each force supports or resists achievement of the desired objective
5. Weight each of the forces (total 100%)
6. Develop strategies to **reduce** the **resisting** forces and **increase** the **driving forces** leading to success

Notes: _____

Force Field Analysis



Strategies for Causing Forces to Change

Facilitative -- Works best for those who are supportive but need help demonstrating that support.

Educative -- Works best for those who are neutral or “on the sidelines.”

Persuasive -- Works best for those who are skeptical, have other policy priorities, or are opposed to government spending as a general principle.

Coercive -- Works best for those who only respond when forced to do so. Must have the ability to threaten, punish, or deny rewards for this to work.

Group Exercise

Force Field Analysis

Turn to the Hard Luck County Case Study. Review the description of Hard Luck County in Chapter 1 of the Case Study. Next go to Chapter 9 of the Case Study of and complete a Force Field Analysis using the information in the description.

- *List the driving forces on the left hand side*
- *List the resisting forces on the right hand side*

Once you have identified each of the driving and resisting forces, assign weights (expressed in a percentage) to each of the forces that reflect the influence of each force relative to the others. The total of the weights of the driving and resisting forces should each equal 100%.

Brainstorm several strategies that your group believes will either enhance the influence of the driving forces and/or to reduce the influence of the resisting forces.

Use the worksheet following the case study to record your work. Summarize the information on your worksheet on a flip chart paper to report out to the large group.

Budget Negotiations

How can jail officials be more effective in getting funding requests approved?

Questions to Consider

What does the board stand to gain or lose if they approve a specific funding request?

Discuss what types of budget items are easy for Commissioners and what types are difficult...and why!

How can we present these items so that they address the needs and concerns of the funding group?

Interest Based Bargaining

A form of negotiating.....

- Looks for common ground and attempts to satisfy mutual interests of both parties
- Emphasis is on exploring the interests of the parties and how can they be reconciled
- Goal is a “win”-”win” for both parties

Case Study Exercise

Interest Based Bargaining

Keeping the Daycare Center in the Neighborhood

- Read the daycare scenario in Chapter 9 of the Case Study.
- Find a partner with a different colored role sheet.
- You are to play the role on the sheet you are issued.
- You may talk about anything; however, you may not show the person you are pairing with your role sheet.
- The first pair to complete the exercise with the correct answer will receive an award.

Exercise Debrief

1. Were each of you clear about what you wanted from the negotiations?
2. What were the most difficult points to reconcile during the negotiations?
3. Was there a point in the negotiations when there was a clear breakthrough, when each side started to move toward mutual problem solving? If so, what was it?
4. Were the interests of both parties met as a result of their discussions?

What Makes it Work?

- One person was more willing to take the risk of identifying their needs which lead to the other person then discussing theirs
- Once you worked on needs and interest instead of a solution it provided a more collaborative approach providing a win/win situation

Interest Based Bargaining Techniques

- Separate the people from the problem
- Focus on both parties' interest and not each person's preconceived solution or position
- Invent options for mutual gain
- Insist on objective criteria

Interest Based Bargaining Summary

To collaborate effectively we must:

- State our needs and interests honestly
- With out fear of reprisal
- Try to understand the needs and interest of others

Performance Objectives

Participants should now be able to:

- List internal and external forces that can affect the budget process;
- Distinguish between those forces which are supportive of the jail's budget request and those which are competing or non-supportive;
- List the steps of the force field analysis process;
- Identify at least two strategies for influencing the position of key stakeholders and special interest groups on the jail's budget request; and
- Apply interest-based bargaining techniques when developing a funding request.

Chapter 10

Presentation Techniques

Overview

This module is designed to provide the participants with an overview of the oral, physical and writing tools necessary to effectively present a budget. The instructor will address the following points:

- General presentation Issues
- Oral presentations
- Writing techniques
- Audiovisual aids

Objectives

At the conclusion of this module participants should be able to:

1. Identify two presentation techniques
2. Name three postures to avoid during a presentation.

Rules for Making Effective Budget Presentations

Adapted from NIC Publication *Presentable Presentations*

Rule #1 – Know Your Audience

- Make an effort to learn about your intended audience
 - Identify their needs
 - Use examples that they will understand to illustrate your points
 - Choose language appropriate to the knowledge level of your audience
-
-
-

Rule #2 – Provide at Least Two Methods of Getting Your Point Across

- Use both auditory and visual stimuli
 - Recognize the advantages and disadvantages of each tool
-
-
-

Rule #3 – Provide a Handout of Your Salient Points

- Gives your audience something to refer to later
 - Keep it simple.
-
-
-

Rule #4 - Practice

- Practice your presentation in front of a mirror, a video camera or a close friend
 - Practice in a room similar to the one where you will be presenting
-
-

Rule #5 – Prepare Your Material and Equipment

- Check your equipment (if used) to ensure it is working
 - Use (and number) note cards
 - Include directions to yourself – when are you going to change the slide, chart, etc.
-
-
-

Rule #6 – Relax and Make Contact with your Audience

- Make eye contact with your audience
 - Be yourself
-
-
-

Rule #7 – Tell Them What You are Going to Say, Say It, Then Tell Them What You Said

- Tell the audience what you are going to talk about
 - Summarize what you've said.
-
-
-

Rule #8 – Speak as Well as You Can

- Avoid words you don't normally use
 - Avoid jargon
 - Avoid using fillers
 - Avoid complex sentences
-
-
-

Rule #9 – Be Aware of the Time

- Practice your material to ensure you stay within your time limit

Review

- Know your audience
- Practice
- Review
- Prepare handouts of supporting documentation
- Display data
- Display your key points

Module Objectives

Upon completing this module, you should now be able to:

- Identify two presentation techniques
- Name three postures to avoid during a presentation

National Institute of Corrections
Jail Resource Management



Hard Luck County Jail
Case Study

Chapter 1

Program Overview

Description of Hard Luck County

Chapter 1. Case Study Exercise

- Review the description of Hard Luck County and its jail on the following page.
- What are the significant issues that you, as jail administrator, should be aware of in Hard Luck County that may affect your budget or future requests?

Issues:

[illegible]

Record your list on a flip chart and appoint a member of your group to share your responses with the large group.

Description of Hard Luck County

Hard Luck County is a rural county in the Midwest where the general population is staying stable at approximately 80,000 persons. This is despite an exodus of young people, age 18-26, because of a lack of adequate paying jobs. The jail population has increased by 4% per year for the past eight years mirroring the national trend. The local trend is expected to continue for at least the next six years. The jail has a rated capacity of 100 and the present average daily jail population is 96 inmates. One captain and 14 officers staff the jail. There are no shift supervisors and no cook. Jail officers prepare inmate meals through the use of frozen meals and a microwave. The jail is also responsible for court security and inmate transports. There has been no increase in jail staff for the past five years. This has resulted in inadequate supervision of the inmates. Because of the lack of supervision, there have been numerous instances of injured inmates, suicide attempts, and officer-inmate violence. The State Jail Inspector has threatened to sanction the county if the supervision problem is not corrected. The American Civil Liberties Union (ACLU) has notified the county that they are preparing a lawsuit based on the conditions of confinement, food service, medical care, and increased violence.

The Sheriff, a former law enforcement officer, does not consider the jail to be a law enforcement priority. He rarely tours the facility or considers jail problems. The Sheriff is more concerned with other issues in the department. The patrol captain is concerned about his inability to patrol all areas of the county due to staffing. He has also complained about the poor condition of the patrol vehicles and other equipment. (Most of the Sheriff's Department vehicles have logged over 100,000 miles.) The civil division is out of space and understaffed. This has resulted in complaints from local attorneys about poor civil service. The detectives continually complain about antiquated investigative equipment. The detective captain (the Sheriff's brother-in-law) has recently described these problems at length in the newspaper and on the radio.

The County Commissioners have resisted increasing the county budget for some time due to a decrease in revenues. There have been numerous citizen complaints concerning the poor road conditions, county courthouse maintenance, general county services, and the lack of financial cooperation with small towns. At the same time the Citizens for Lower Taxes have gained much support and have become increasingly vocal.

The conditions of the jail have affected the policies of the local criminal justice system. The District Attorney's Office has refused to prosecute domestic violence cases. They also plea-bargain almost all cases, especially DUI's, because of a lack of quality jail beds and a lack of staff in the DA's Office. The DA's Office is under pressure from Mothers Against Drunk Drivers (MADD) and the League of Women voters for their prosecutorial policies. City Police, town marshals and the Sheriff's patrol officers find themselves issuing summons to offenders who would usually go to jail. They are also complaining that they are tied up at the jail for longer periods of time waiting to book prisoners. The primary newspaper for the county has criticized the Sheriff, the District Attorney and the County Commissioners for some time concerning the jail conditions, the District Attorney's Office policies and the general poor service of county government. The County Chairperson is a former police officer that supports criminal justice agencies but is usually out-voted by the other four commissioners (three are up for reelection next year).

Chapter 2

Elements of the Budget Process

Hard Luck County Budget Preparation Instructions

Chapter 2. Case Study Exercise

- Review the Hard Luck County Budget Preparation Instructions and forms presented on the following pages.
- Read the section titled, “Message from the Hard Luck County Board”
- In your table groups, determine how the Board’s policy goals might affect your budget request.

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on its right side, suggesting it's resting on a surface.

Record your responses on a flip chart to share with the large group.

Hard Luck County Budget Preparation Instructions FY 2010

Prepared by the
Hard Luck County Budget Office
January 2009

Message from the Hard Luck County Board

The FY 2010 budget season is now upon us and it is very likely to be a very challenging year. Revenues continue to decline as the economic downturn continues and the state budget crisis will undoubtedly affect all government entities within the state. As a result all department heads and elected officials are expected to submit “hold the line” budget requests.

The policy goals of the Hard Luck County Board in the development of the FY 2010 budget are as follows:

1. Minimize tax increases by reducing expenditures
2. Use pay-as-you-go financing for capital improvements
3. Tie increases, if any, in funding any operation to increases in ad valorem growth (pay-as-you-grow)
4. Use fees to offset costs of operations where feasible
5. Minimize growth in the county workforce. Explore cost effectiveness of privatization where possible.

<p>BUDGET CALENDAR Based upon a July 1 to June 30 Fiscal Year</p>
--

HARD LUCK COUNTY
Budget Calendar for Fiscal Year 2010

January 15	Distribute Budget Forms and Instructions
January 19	Informational Meeting on Budget Development
March 15	Agency Budget Requests Due in Budget Office
March 27	Preliminary Budget to County Board
April 2 – 13	Agency Budget Hearings with County Board
May 4	Preliminary County Budget Document Prepared
May 15	Proposed County Budget Filed with County Clerk
May 22	Publish Notice of Public Hearing on County Budget
June 15	Budget Message and Public Hearing
June 30	Budget Adoption and Tax Levy

BUDGET INSTRUCTIONS AND FORMS

GENERAL INSTRUCTIONS FOR PREPARATION OF AGENCY BUDGET REQUESTS

This budget packet contains all the necessary forms and procedures for completing the budget request.

When developing the budget request:

- Read budget instructions carefully
- Check all figures and totals for accuracy
- Round all figures to the nearest dollar
- Enter your expenditure requests on the appropriate forms
- Include estimates of your current year expenses
- Complete the budget request and submit it in accordance with the budget calendar

Continuation Budgets. All continuation budgets for FY10 are to be submitted at a current level of service. The current level of service is defined as FY10 costs for providing the level of services as was authorized in the FY09 adopted budget. Any requests for increases beyond current level of service must be fully justified.

All programs within the agency must be reviewed to determine the extent to which current funded activities are achieving the program's mission, goals, and objectives. Current goals and objectives should be examined to determine if they remain valid or require revision prior to budget development.

Budget Narratives. Budget narratives are to be developed for each program area. They must include a statement of the program's mission, goals and objectives, description of activities, and performance measures.

Salaries. FY08 salary cost-of-living will be budgeted by the County Board in their budget and should not be included in the agency requests.

Minimal Staffing Plan Requests. Requests for any new personnel must be itemized on the Personnel Summary Worksheet along with a breakdown of the currently authorized positions. Justification for proposed new staff must accompany the Summary Worksheet. Salaries of requested new positions shall be set at the minimum of the salary range for the classification. Fringe benefits for requested new positions shall be calculated at 25% of salary. Use a 1.8 SRF for a 7-day post and a 1.2 SRF for a 5-day post.

New/Replacement Equipment Requests. All requests for new or replacement equipment must be itemized on the Request for Capital Outlay Worksheet with appropriate justification.

Requests for Maintenance Agreements. All requests for proposed maintenance agreements must be itemized on the Request for Maintenance Agreements Worksheet. This should include agreements on such items as office machines, copiers, computer hardware, building maintenance equipment, and computer software licenses and support. Maintenance agreements should generally not be purchased for items having an original purchase price of less than \$2000.

Requests for Contractual Services and Leases. All requests for proposed contractual services or leases must be itemized on the Request for Contractual Services and Leases worksheet.

Budget Expansion Requests. A New/Expanded Services Budget Request Form must be completed where a new program or an increase in services and/or personnel are requested.

Capital Construction Requests. If your program projects the need for capital improvements during the upcoming fiscal period, requests must be submitted to the County Capital Improvements Committee who will review the request and submit its recommendations to the County Board.

The cutoff for FY05 purchase requisitions will be April 1, and the last date for sending payment vouchers to the Clerk will be June 30th. Payroll will be accrued through June 30th.

HARD LUCK COUNTY JAIL MAINTENANCE AGREEMENTS WORKSHEET FY10 BUDGET REQUEST				
		BUDGET AMOUNT		
		LINE ITEM		AMOUNT
DESCRIPTION	JUSTIFICATION	Descriptor	Number	

**HARD LUCK COUNTY JAIL
OPERATING EXPENDITURE WORKSHEET
FY10 BUDGET REQUEST**

Account #	Item	Quantity	Unit Price	Prior Year Expenditure	Current Budget	Budget Request	% Change

Provide justification for each object of expenditure:

**HARD LUCK COUNTY JAIL
REVENUE PROJECTION WORKSHEET
FY10 BUDGET REQUEST**

Account Number	Revenue Description	FY 2007 Year Projection	FY 2008 Actual Receipts	FY 2009 Projection	Actual Receipts YTD	FY 2010 Projected Revenue	% Change

Analysis/Calculations:

HARD LUCK COUNTY JAIL PERSONNEL SUMMARY FORM FY10 BUDGET REQUEST						
		Number of FTE's			Salary Amounts	
Class	Position	FY09 Authorized	FY10 Request	Salary Range	FY09 Budget	FY10 Request
Administration						
	Jail Captain	1		\$38,000 - \$44,000	\$39,000	
	Lieutenant	0		\$34,000 - \$40,000	\$0	
	Secretary/Receptionist	0		\$14,000 - \$20,000	\$0	
Security						
	Sergeant/Shift Supervisor	0		\$28,000 - \$34,000	\$0	
	Detention Officer	14		\$22,000 - \$28,000	\$329,000	
	Transportation Officer	0		\$22,000 - \$28,000	\$0	
	Court Security Officer	0		\$22,000 - \$28,000	\$0	
Support Services						
	Cook	0		\$18,000 - \$24,000	\$0	
	Nurse	0		\$36,000 - \$42,000	\$0	
	Maintenance/Custodian	0		\$18,000 - \$24,000	\$0	
Program						
	Program Coordinator	0		\$34,000 - \$40,000	\$0	
Total		15			\$368,000	

HARD LUCK COUNTY JAIL												
FY2010 BUDGET REQUEST												
			2008		2009		2009		2010		CHANGE	
ACCT		DESCRIPTION	ACTUAL EXP		BUDGET		EST EXP		REQUEST		AMOUNT	PERCENT
PERSONAL SERVICES												
10100		SALARIES & WAGES	\$349,000		\$368,000							
10110		FICA	\$26,745		\$29,835							
10200		HEALTH INSURANCE	\$35,000		\$39,375							
10210		DENTAL INSURANCE	\$1,960		\$2,250							
10300		RETIREMENT	\$27,920		\$31,200							
10400		OTHER BENEFITS	\$3,120		\$7,500							
10500		OVERTIME	\$28,400		\$20,000							
10510		HOLIDAY PAY	\$1,600		\$1,875							
10520		WORKERS COMP	\$8,320		\$10,000							
10530		UNEMPLOYMENT BEN	\$900		\$2,000							
		SUBTOTAL	\$482,965		\$512,035							
INMATE MEDICAL SERVICES												
20100		PHYSICIAN SERVICES	\$14,200		\$15,000							
20200		OUTPATIENT SERVICES	\$16,780		\$18,000							
20300		HOSPITAL SERVICES	\$900		\$5,000							
20400		PRESCRIPTION DRUGS	\$43,125		\$40,000							
20500		MEDICAL SUPPLIES	\$2,820		\$3,000							
20600		PSYCHIATRIC/MH SVS	\$18,400		\$5,000							
20700		OTHER MEDICAL EXPENSE	\$1,200		\$3,400							
		SUBTOTAL	\$97,425		\$89,400							
UTILITIES												
30100		TELEPHONE	\$3,790		\$4,000							
30200		CELLULAR TELEPHONE	\$1,200		\$1,000							
30300		ELECTRICITY	\$39,350		\$40,000							
30400		NATURAL GAS	\$15,560		\$15,000							
30500		WATER & SEWER	\$8,900		\$9,000							
30600		GARBAGE REMOVAL	\$1,180		\$1,200							
30700		OTHER UTILITIES	\$780		\$1,000							
		SUBTOTAL	\$70,760		\$71,200							
FOOD SERVICES												
40100		FOOD	\$161,000		\$155,000							
40200		FOOD SERVICE SUPPLIES	\$3,100		\$2,500							
		SUBTOTAL	\$164,100		\$157,500							

OTHER OPERATIONAL EXPENSES										
50100	JANITORIAL SERVICES	\$0		\$0						
50110	PEST CONTROL SERVICES	\$900		\$600						
50120	CONSULTANT & PROF SVS	\$0		\$0						
50130	OTHER CONTRACTED SVS	\$0		\$1,000						
50200	INSURANCE & BONDS	\$3,600		\$3,600						
50300	EQUIP MAINT AGREEMENTS	\$3,850		\$3,600						
50350	DATA PROCESSING	\$3,600		\$2,400						
50400	DUES/SUBSCRIPTIONS/PUBS	\$85		\$300						
50410	POSTAGE & SHIPPING	\$1,080		\$3,600						
50420	PRINTING & PHOTOCOPY	\$2,100		\$1,500						
50500	OFFICE SUPPLIES	\$500		\$1,500						
50510	MAINTENANCE SUPPLIES	\$1,480		\$1,000						
50520	CUSTODIAL SUPPLIES	\$7,400		\$6,000						
50530	LAUNDRY SUPPLIES	\$3,475		\$3,600						
50540	LINENS AND BEDDING	\$300		\$5,000						
50550	INMATE CLOTHING	\$1,800		\$500						
50560	INMATE SUPPLIES	\$9,000		\$7,000						
50600	TRAVEL EXPENSE	\$4,300		\$800						
50610	VEHICLE OPERATION EXP	\$7,800		\$5,000						
50700	STAFF TRAINING	\$0		\$800						
50800	EQUIP REPAIRS & MAINT	\$400		\$2,000						
50810	BLDG REPAIRS & MAINT	\$6,500		\$4,000						
50900	OTHER OPERATIONAL COSTS	\$1,980		\$4,000						
	SUBTOTAL	\$60,150		\$57,800						
CAPITAL OUTLAY										
60100	BLDGS & IMPROVEMENTS	\$0		\$1,000						
60200	DATA PROCESSING	\$0		\$1,200						
60300	SOFTWARE	\$0		\$500						
60400	FIXTURES & FURNISHINGS	\$750		\$400						
60500	SECURITY EQUIPMENT	\$300		\$1,000						
60600	COMMUNICATIONS EQUIP	\$120		\$250						
60700	VEHICLES	\$0		\$0						
60800	OTHER	\$1,200		\$1,000						
	SUBTOTAL	\$2,370		\$5,350						
	TOTAL BUDGET	\$877,770		\$893,285						

Chapter 3

Managing the Budget

Chapter 3. Case Study Exercise

Evaluate the Hard Luck County Jail expenditure report provided on the following two pages. Given the information you know about the county situation, review the Monthly Expenditure Report to address the following questions:

1. Is the overall jail budget over or under expended as of December 31st? To what extent? Where is that information found in the report?

2. What unbudgeted expenses did the jail incur during the most recent month?

3. Can any of the over-expenditures be reasonably explained at this point in the fiscal year? Cite examples.

4. Are there some line item expenditures that require your immediate attention? Explain why and what you would do to address the problem.

5. You were required to replace worn mattresses by the state Fire Marshal. Under what account number and account description would you look to see if that expenditure had been recorded?

Record your answers on a flip chart and be prepared to report out to the large group.

HARD LUCK COUNTY JAIL FY 2008 MONTHLY EXPENDITURE REPORT

% of Time Elapsed:		50%						Budget Status as of:		31-Dec-08							
Account #		Description		2008 Annual Budget		Prior Months Expenses		Current Month Expenses		YTD Expenses		(Over)/Under Spent to Date		Remaining Budget		% of Budget Expended	
PERSONAL SERVICES																	
10100		SALARIES & WAGES		\$368,000		\$153,300		\$30,550		\$183,850		\$150		\$184,150		50.0%	
10110		FICA		\$29,835		\$12,474		\$2,578		\$15,052		(\$135)		\$14,783		50.5%	
10200		HEALTH INSURANCE		\$39,375		\$16,405		\$3,281		\$19,686		\$2		\$19,689		50.0%	
10210		DENTAL INSURANCE		\$2,250		\$940		\$188		\$1,128		(\$3)		\$1,122		50.1%	
10300		RETIREMENT		\$31,200		\$13,021		\$2,691		\$15,712		(\$112)		\$15,488		50.4%	
10400		OTHER BENEFITS		\$7,500		\$3,000		\$500		\$3,500		\$250		\$4,000		46.7%	
10500		OVERTIME		\$20,000		\$9,140		\$2,800		\$11,940		(\$1,940)		\$8,060		59.7%	
10510		HOLIDAY PAY		\$1,875		\$624		\$350		\$974		(\$37)		\$901		51.9%	
10520		WORKERS COMP		\$10,000		\$4,165		\$833		\$4,998		\$2		\$5,002		50.0%	
10530		UNEMPLOYMENT BEN		\$2,000		\$0		\$0		\$0		\$1,000		\$2,000		0.0%	
		SUBTOTAL		\$512,035		\$213,069		\$43,771		\$256,840		(\$823)		\$255,195		50.2%	
INMATE MEDICAL SERVICES																	
20100		PHYSICIAN SERVICES		\$15,000		\$7,480		\$2,541		\$10,021		(\$2,521)		\$4,979		66.8%	
20200		OUTPATIENT SERVICES		\$18,000		\$9,600		\$1,980		\$11,580		(\$2,580)		\$6,420		64.3%	
20300		HOSPITAL SERVICES		\$5,000		\$3,600		\$7,200		\$10,800		(\$8,300)		(\$5,800)		216.0%	
20400		PRESCRIPTION DRUGS		\$40,000		\$15,690		\$5,420		\$21,110		(\$1,110)		\$18,890		52.8%	
20500		MEDICAL SUPPLIES		\$3,000		\$1,321		\$400		\$1,721		(\$221)		\$1,279		57.4%	
20600		PSYCHIATRIC/MH SVS		\$5,000		\$4,870		\$3,100		\$7,970		(\$5,470)		(\$2,970)		159.4%	
20700		OTHER MEDICAL EXPENSE		\$3,400		\$980		\$590		\$1,570		\$130		\$1,830		46.2%	
		SUBTOTAL		\$89,400		\$43,541		\$21,231		\$64,772		(\$20,072)		\$24,628		72.5%	
UTILITIES																	
30100		TELEPHONE		\$4,000		\$1,650		\$290		\$1,940		\$60		\$2,060		48.5%	
30200		CELLULAR TELEPHONE		\$1,000		\$725		\$165		\$890		(\$390)		\$110		89.0%	
30300		ELECTRICITY		\$40,000		\$18,679		\$2,480		\$21,159		(\$1,159)		\$18,841		52.9%	
30400		NATURAL GAS		\$15,000		\$5,120		\$3,245		\$8,365		(\$865)		\$6,635		55.8%	
30500		WATER & SEWER		\$9,000		\$3,675		\$700		\$4,375		\$125		\$4,625		48.6%	
30600		GARBAGE REMOVAL		\$1,200		\$500		\$100		\$600		\$0		\$600		50.0%	
30700		OTHER UTILITIES		\$1,000		\$210		\$40		\$250		\$250		\$750		25.0%	
		SUBTOTAL		\$71,200		\$30,559		\$7,020		\$37,579		(\$1,979)		\$33,621		52.8%	
FOOD SERVICES																	
40100		FOOD		\$155,000		\$71,500		\$17,028		\$88,528		(\$11,028)		\$66,472		57.1%	
40200		FOOD SERVICE SUPPLIES		\$2,500		\$790		\$380		\$1,170		\$80		\$1,330		46.8%	
		SUBTOTAL		\$157,500		\$72,290		\$17,408		\$89,698		(\$10,948)		\$67,802		57.0%	

FY 2008 MONTHLY EXPENDITURE REPORT													
% of Time Elapsed:			50%						Budget Status as of:	31-Dec-08			
Account #	Description		2008 Annual Budget		Prior Months Expenses		Current Month Expenses		YTD Expenses		(Over)/Under Spent to Date	Remaining Budget	% of Budget Expended
OTHER OPERATIONAL EXPENSES													
50100	JANITORIAL SERVICES		\$0		\$0		\$400		\$400		(\$400)	(\$400)	
50110	PEST CONTROL SERVICES		\$600		\$250		\$50		\$300		\$0	\$300	50.0%
50120	CONSULTANT & PROF SVS		\$0		\$0		\$0		\$0		\$0	\$0	
50130	OTHER CONTRACTED SVS		\$1,000		\$200		\$100		\$300		\$200	\$700	30.0%
50200	INSURANCE & BONDS		\$3,600		\$1,500		\$300		\$1,800		\$0	\$1,800	50.0%
50300	EQUIP MAINT AGREEMENTS		\$3,600		\$1,500		\$300		\$1,800		\$0	\$1,800	50.0%
50350	DATA PROCESSING		\$2,400		\$1,000		\$210		\$1,210		(\$10)	\$1,190	50.4%
50400	DUES/SUBSCRIPTIONS/PUBS		\$300		\$75		\$200		\$275		(\$125)	\$25	91.7%
50410	POSTAGE & SHIPPING		\$3,600		\$1,150		\$260		\$1,410		\$390	\$2,190	39.2%
50420	PRINTING & PHOTOCOPY		\$1,500		\$450		\$100		\$550		\$200	\$950	36.7%
50500	OFFICE SUPPLIES		\$1,500		\$375		\$50		\$425		\$325	\$1,075	28.3%
50510	MAINTENANCE SUPPLIES		\$1,000		\$300		\$40		\$340		\$160	\$660	34.0%
50520	CUSTODIAL SUPPLIES		\$6,000		\$1,850		\$490		\$2,340		\$660	\$3,660	39.0%
50530	LAUNDRY SUPPLIES		\$3,600		\$1,435		\$275		\$1,710		\$90	\$1,890	47.5%
50540	LINENS AND BEDDING		\$5,000		\$4,500		\$0		\$4,500		(\$2,000)	\$500	90.0%
50550	INMATE CLOTHING		\$500		\$400		\$0		\$400		(\$150)	\$100	80.0%
50560	INMATE SUPPLIES		\$7,000		\$1,890		\$700		\$2,590		\$910	\$4,410	37.0%
50600	TRAVEL EXPENSE		\$800		\$125		\$1,250		\$1,375		(\$975)	(\$575)	171.9%
50610	VEHICLE OPERATION EXP		\$5,000		\$2,000		\$450		\$2,450		\$50	\$2,550	49.0%
50700	STAFF TRAINING		\$800		\$300		\$0		\$300		\$100	\$500	37.5%
50800	EQUIP REPAIRS & MAINT		\$2,000		\$210		\$58		\$268		\$732	\$1,732	13.4%
50810	BLDG REPAIRS & MAINT		\$4,000		\$125		\$2,400		\$2,525		(\$525)	\$1,475	63.1%
50900	OTHER OPERATIONAL COSTS		\$4,000		\$600		\$0		\$600		\$1,400	\$3,400	15.0%
	SUBTOTAL		\$57,800		\$20,235		\$7,633		\$27,868		\$1,032	\$29,932	48.2%
CAPITAL OUTLAY													
60100	BLDGS & IMPROVEMENTS		\$1,000		\$0		\$0		\$0		\$500	\$1,000	0.0%
60200	DATA PROCESSING		\$1,200		\$0		\$0		\$0		\$600	\$1,200	0.0%
60300	SOFTWARE		\$500		\$0		\$0		\$0		\$250	\$500	0.0%
60400	FIXTURES & FURNISHINGS		\$400		\$59		\$860		\$919		(\$719)	(\$519)	229.8%
60500	SECURITY EQUIPMENT		\$1,000		\$0		\$545		\$545		(\$45)	\$455	54.5%
60600	COMMUNICATIONS EQUIP		\$250		\$0		\$0		\$0		\$125	\$250	0.0%
60700	VEHICLES		\$0		\$0		\$0		\$0		\$0	\$0	
60800	OTHER		\$1,000		\$75		\$45		\$120		\$380	\$880	12.0%
	SUBTOTAL		\$5,350		\$134		\$1,450		\$1,584		\$1,091	\$3,766	29.6%
	TOTAL BUDGET		\$893,285		\$379,828		\$98,513		\$478,341		(\$31,699)	\$414,944	53.5%

Chapter 4

Managing Through Budget Cuts and Unanticipated Expenses

Chapter 4. Case Study Exercise

Use the Hard Luck County case study, the Hard Luck County Budget Expenditure Report, and results from the previous exercises as a base of information for this exercise. Develop a strategy to respond to the budget related crisis or set of issues assigned to your small group using the budget information available and the case study. Remember, it is the end of December so you have just completed the 2nd quarter of the fiscal year.

Group A. Recent rains have caused flooding that caused major damage to several county bridges on key school bus routes. Alternative routes add hundreds of miles to the routes and force school children to ride an extra hour each way daily. The county lacks sufficient reserves to make repairs. The county board has issued a resolution directing a 5% across the board budget cut in all county departments.

Group B. The state jail inspector, health department inspector, and fire marshal have issued a directive ordering immediate changes to the jail's food service operation. The changes include improvements to the kitchen totaling \$30,000, preparation of meals by qualified and trained food service staff (at least 1.5 new FTE), and changes in the menu that end the jail's reliance on microwaved frozen dinners. The changes must be completed within the current fiscal year.

Group C. The correctional officers' collective bargaining unit and the county just settled on a contract three months into the fiscal year after going to impasse. The settlement calls for a 5% raise in pay retroactive back to the first of the fiscal year. The adopted budget provided for a 2% raise and the county board has advised that the jail must make up the shortfall within the existing budget.

Group D. The jail administrator has just been notified of a 125% increase in the price of natural gas effective immediately due to disruptions in supplies and increased demand. Meteorologists have predicted a particularly cold winter and your maintenance staff have advised that this will probably result in an approximate 20% increase in the consumption of natural gas by the jail.

Strategy for responding to your assigned scenario...

Record your strategy on a flip chart and be prepared to share your work with the large group.

Chapter 5

Assessing Resource Needs

Chapter 5. Case Study Exercise

- Review the various memos, reports, etc. and identify issues that may potentially impact your budget request.
- Discuss the material with your group and list all budget related needs determined by your group.
- Identify which line item of your budget could potentially be impacted by each resource need.

Resource Needs (List below by category)
1000 Personnel
2000 Inmate Medical Services
3000 Utilities
4000 Food Services
5000 Other Operational Costs
6000 Capital Outlay

Record your work on a flip chart and be prepared to report out to the large group.

Chapter 6

Prioritize Resource Needs

Chapter 6. Case Study Exercise

Review the materials from the previous exercise. Apply the decision tree to each of the budget items. Prioritize your list based on the decision tree, for example:

“Must do”

“Should do” – need

“Should do” – want

Neither a “must do” or a “should do” item

Resource Needs (List below by category)	“Must do”	“Should do”		Neither a “must” or “should” do
		Need	Want	
1000 Personnel				
2000 Inmate Medical Services				
3000 Utilities				
4000 Food Services				
5000 Other Operational Costs				
6000 Capital Outlay				

Identify the items that were more difficult to prioritize.

Chapter 7

Identifying Solutions to Resource Needs

Chapter 7. Case Study Exercise

Using the case study information provided in the previous exercises:

- Review your prioritized resource need list
- Consider both budget and non-budget options to meet each resource need.
- Identify, if appropriate, the best option to each resource need.

Identifying Solutions to Resource Needs	
Identified Need	Best Solution Option

Chapter 8

Developing Your Funding Request

Chapter 8. Case Study Exercise

Review your lists of budget issues and prioritized resource needs developed in the previous sessions.

- Group the issues you plan to address in the budget request into 3-4 major themes.
- Identify the specific items/activities for which you plan to request additional funds in your budget request. Provide a brief justification for each area. Also highlight any potential revenue sources that could offset the impact of requested increases.
- Discuss how the funding of your requested items/activities will contribute to the overall mission and goals of the jail and address the themes that you have identified.

Developing Your Funding Request		
Theme	Item(s)/Activity(ies)	Justification
Theme 1		
Theme 2		
Theme 3		
Theme 4		

Chapter 9

Building Support for Your Funding Request

Chapter 9. Case Study Exercise #1

Complete a Force Field Analysis using the information in the Hard Luck County description presented in Chapter 1, Program Overview.

- What are the driving forces?
- What are the resisting forces?

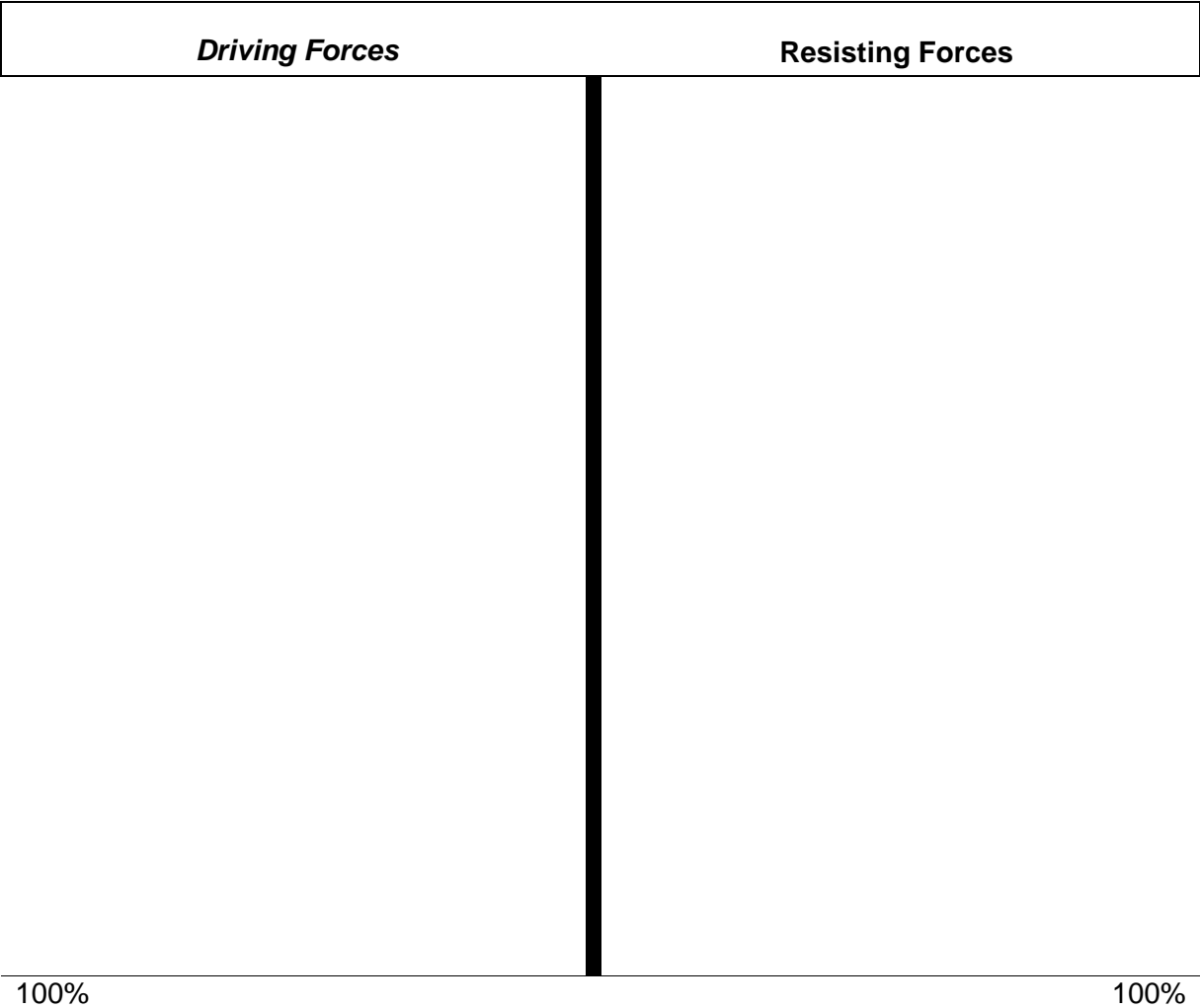
Estimate the percentage weight of each force in this Force Field Analysis Exercise

Describe strategies you would use to influence these forces.

Change Strategies.....

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins or other markings on the paper.

FORCE FIELD ANALYSIS



Chapter 9. Case Study Exercise #2**Interest Based Bargaining
Keeping the Daycare Center in the Neighborhood**

- Read the daycare scenario on the following page
- Find a partner with a different colored role sheet
- You are to play the role on the sheet you are issued
- You may talk about anything, however, you may not show the person you are pairing with your role sheet
- The first pair to complete the exercise with the correct answer will receive an award

KEEPING THE DAY CARE CENTER IN THE NEIGHBORHOOD

Ms. M. Hubbard operates a day care center in one of the low income neighborhoods in Boot Hill. Her services have been very popular with her clients (she had so many kids she didn't know what to do) and recognized by the city government and local chamber of Commerce for its contribution to the revitalization of the local economy. The parents of more than 70% of the pre-school children in her program work in a shoe factory about five blocks from her current location.

Unfortunately, she is about to lose her lease and must find another location before her lease expires in four months. She has some ideas about how she might offer more services to the residents of the neighborhood but needs more room. Furthermore, she is reluctant to invest money to renovate a rental property and then be forced to move out at some future date. She has been able to save about \$5,000 in the past several years, hoping that she might be able to buy a building.

Mr. B. B. Wolf, a local businessman, heard that Ms. Hubbard would be forced to move in a few months and is interested in buying a property in the same neighborhood. As he said to Ms. Hubbard when he called her about her interest, "I just happen to own an old abandoned commercial building only three blocks from your current Center. It's perfect for your needs. Of course, it might take a little work to get it in shape but I'm sure we can work something out."

The two met a few days later to go through the building. Ms. Hubbard was immediately interested but being a shrewd businesswoman she curbed her enthusiasm in front of Mr. Wolf. When asked what he wanted for the property, he responded, "I need to get \$50,000." Her immediate response was, "You've got to be kidding! I run a day care center not a casino." To which he replied, "I'm sure we can work something out." Before they left the building, they agreed to meet in a few days to see if they could reach an agreement on the sale of the building.

Exercise Debrief

1. Were each of you clear about what you wanted from the negotiations?
2. What were the most difficult points to reconcile during the negotiations?
3. Was there a point in the negotiations when there was a clear breakthrough, when each side started to move toward mutual problem solving? If so, what was it?
4. Were the interests of both parties met as a result of their discussions?

Chapter 10

Budget Presentation

Chapter 10. Presentation Project

Each table group will prepare and deliver a *10-minute budget presentation* of the funding request you developed for Hard Luck County. The funding request will be presented to a designated group of “county commissioners” with the other non-presenting table groups acting as observers. Upon completion of each budget presentation, the instructors will debrief the presenters and solicit feedback from the other table groups regarding the presentation.

The table groups will be given 90 minutes during class to draft their budget requests for the Hard Luck County Jail. The request should address the budget issues and needs identified over the past three days. Assume all the other items in your budget will be funded at a continuation level.

Flipchart paper will be available for use in making visual aids.

The budget request will be presented in front of the large group with the instructors (or if possible a group of actual county commissioners) acting as the panel. Upon completion of their budget presentation, the instructors will debrief each group and solicit feedback from the large group regarding the presentation.