

# Understanding an Operating Division/Program Budget Form

## Please refer to the blank operating budget form on the following page.

1. This section refers to the general area under which a Department or Agency is listed in the FY2013 Adopted budget book.
2. The **name of the County Department or Agency** being summarized is listed in this section.
3. The **account number** represents the internal number used for Fund, Department, and Division.
4. The **Division/Program** section refers to the division or program within a Department whose budget is being summarized.
5. This section displays the **fund type** used to manage the particular budget.
6. The **Program Administrator** section identifies the County Division Administrator responsible for the program being summarized. In the case of an outside agency, such as the Health Department, the name of the person in charge is used.
7. **Address, web site address** (with link), **Phone Numbers**, and **Hours** are provided. This appears on the overall Department page when applicable. Each Division/Program page contains a web site address if available.
8. This column contains the actual funds spent in each budget category during **FY2011**. For further explanation on what is included in the individual Character of Expenditures, please refer to the Glossary section of the book.
9. The **Adopted FY2012 Budget** is listed in this column.
10. The **FY2013 County Administrator's Proposed Budget** is listed as presented to the County Commissioners before the budget was balanced. For Special Revenue Funds, the FY2012 Amended Budget is reported due to frequent late changes to grant awards and budgets.
11. The **FY2013 Adopted Budget** is listed in this column.
12. The amount of change expressed in dollars comparing the FY2012 Adopted Budget and the FY2013 Adopted Budget.
13. The Percentage Change (%) column represents the monetary change from FY2012 Adopted Budget to FY2013 Adopted Budget expressed as a percentage.
14. This line represents **revenues** associated directly with the department or agency.
15. The **Changes and Useful Information** section is used to narrate new positions, new programs, highlight any significant changes, and offer additional explanations on the budget.
16. The **Description** Section provides general information for the Department/Division or Agency.
17. The **Positions** section provides full-time equivalent information concerning the number of employees and job titles for a particular Department or Agency for FY09 through FY13.  
NOTE: The personnel within departments are displayed according to the chargeable account.
18. **Objectives & Measurements** section represents the way departments measure their effectiveness and/or efficiency. By reviewing this area, management states the departments objective and attempts to answer the questions, "Are we doing the right thing? and How well are we doing it?". Actual results for FY09 to FY11 are included, as well as a projection for FY12, and an estimate for FY13.

1.

Department: 2.  
Division\Program: 4.  
Program Administrator: 6.

Account: 3.  
Fund: 5.

Address: 7.  
[www.charlescountymd.gov](http://www.charlescountymd.gov)

Phone Number:  
Hours:

Expenditure Category	FY2011 Actual	FY2012 Adopted	FY2013 Proposed	FY2013 Adopted	\$ Change from FY2012	% Chg.
Personal Services						
Fringe Benefits						
Operating Costs	8.	9.	10.	11.	12.	13.
Transfers Out						
Capital Outlay						
<b>Total Expenditures</b>						
<b>Revenues</b>	14.					

**Changes and Useful Information:** 15.

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**Description:** 16.

**Positions:** 17.

Title	FY09 FTE	FY10 FTE	FY11 FTE	FY12 FTE	FY13 FTE
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<b>Total Full Time Equivalent</b>	0.0	0.0	0.0	0.0	0.0
Allocated to Other Funds:					
<b>Net Cost to General Fund</b>	0.0	0.0	0.0	0.0	0.0

<b>Objectives &amp; Measurements:</b>	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Projected	FY13 Estimated
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18.