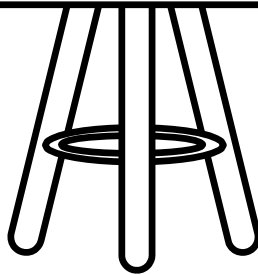


IMPLEMENTING YOUR PLAN



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Agenda

Implementing for Results: A Review of the Process

Activity Plans: Who, What, When, and How Much

Budgeting Basics: What Every Manager Needs to Know

- Methods of Budgeting
- Program Budgets

Reallocating Resources: Making the Changes that Make a Difference

Making It Work in Anytown: Implementation Case Study

IMPLEMENTING FOR RESULTS

FIRST: IDENTIFY ACTIVITIES

Identify new and current activities that support one or more of the library's goals.

Activities are the link between the goals and objectives in the library's strategic plan and the real work that employees do every day.

Identify current activities that do not support any of the library's goals.

If you have always done it that way, it is probably wrong.

SECOND: CONSIDER RESOURCE ALLOCATION

Determine resource requirements for new or expanded activities.

Everything takes time or costs money – or both.

Select Final Activities.

It is better to focus on one very effective activity than to select five activities that have less impact.

Identify the organizational competencies needed to implement the selected activities.

The organizational infrastructure must support the implementation of the selected activities, and that probably means change.

THIRD: IMPLEMENT AND MONITOR

Plan for implementation.

Nothing gets done if no one is assigned to do it.

Realign resources.

If you don't make any changes in resource allocation, you will not be able to achieve the objectives in your plan.

Implement selected activities and discontinue or reduce those that were not selected.

Just do it!

Monitor Implementation and make adjustments as needed.

Not all changes will be equally effective.

BASIC ACTIVITY PLAN

Activity:

Person Responsible: _____

Resources Required:

Staff: _____

Collection: _____

Facility: _____

Technology _____

Steps, Responsibilities, and Timeline:

Steps	Who	When
1. Plan		
2. Communicate		
3. Implement		
4. Evaluate		

COMPLEX/EXPENSIVE ACTIVITY PLAN

ACTIVITY: _____

1. Plan

	Person Responsible	Date Due
1.		
2.		
3.		
4.		
5.		
6.		

2. Communicate

	Person Responsible	Date Due
1.		
2.		
3.		
4.		
5.		
6.		

3. Implement

	Person Responsible	Date Due
1.		
2.		
3.		
4.		
5.		
6.		

4. Evaluate

	Person Responsible	Date Due
1.		
2.		
3.		
4.		
5.		
6.		

METHODS OF BUDGETING

LINE-ITEM BUDGETING

A line-item budget is divided by categories of expenditures and lists the total amount budgeted for the library in each category for a fiscal year. Line-item budgets are typically sub-divided into two separate parts: personnel expenditures and operating expenditures. It is often relatively easy to make adjustments in the line items in the operating expenditures part of the budget. It can be more difficult to make changes in the personnel funds. It is normally impossible to move funds from personnel to operating, or vice versa.

Pros: A line-item budget is relatively easy to prepare, explain, and monitor. This is the model currently used by most libraries, cities, and counties.

Cons: Line-item budgeting provides a global view of the library's allocations and expenditures. Because the line items range from very broad categories (e.g. library materials) to very narrow categories, (e.g. postage) the picture presented is fragmented. There is no way to link expenditures to service priorities or to the results produced by various parts of the organization. This type of budget tends to be changed incrementally each year, based on available funding. The amount in each line is seldom carefully analyzed.

PROGRAM BUDGETING

At first glance, a program budget looks like exactly the library's line-item budget. However, unlike the line-item budget, which provides budget totals for the entire library, the program budget provides budget information for a single department, unit, or, in some cases activity, within the library.

Pros: Program budgeting is a way for library managers to determine the total cost of various services, programs, and activities and the proportion of the budget that is allocated to each. This allows managers to link expenditures to the library's service priorities. For instance, a library with a strategic plan that includes a total of eight goals, five of which address children and teen services, should probably allocate at least 40% of its resources to youth services. If managers in this library complete a program budget and find that only 19% of the total resources support youth services, they will have a strong indicator that realignment will be necessary.

Cons: Program budgets obviously take more time to develop than traditional line-item budgets, particularly the first time they are created. Most libraries do not have the data they need to determine the total cost of specific units or services and must identify and collect the needed data before the program budget can be prepared. Some programs or services overlap, which can complicate the data collection process. Library managers may not have the skills they need to complete program budgets and will need to be trained.

PERFORMANCE BUDGETING

Performance budgeting ties expected results to the allocation and expenditure of resources by adding performance standards to program budgets. For example, the amount budgeted for new books to support the Summer Reading Program could be linked to the circulation of those books (\$X for books that will circulate an average of Y times). If the library managers want to increase the circulation of books during the Summer Reading program, they will have the data needed to determine how many additional books, and therefore how many additional dollars, will be required.

Pros: Performance budgeting provides information that the library board and managers can examine at the end of the fiscal year to identify cost per unit of services produced. Additionally, knowing the exact cost of a service can help managers to determine its relative usefulness compared to the other spending priorities.

Cons: This budget process has all of the drawbacks described for program budgeting above, plus several others. Most library strategic plans include fairly broad measurable objectives, which can be difficult to link to specific expenditures. Data collection can be difficult. Library managers will need training to develop budgets of this type.

ZERO-BASED BUDGETING

Zero-based budgeting is a system that requires all library units and departments to defend their programs and justify their continuation each year. There is no assumption that a "base" budget will continue to be available. This process starts by defining and justifying each of the services provided by the unit in detail. Typically, zero-based budgets processes then require that managers define the consequences of providing those services with different levels of support: current funding, 10% reduction in current funding, 25% reduction in current funding; 0 funding, etc. Finally, managers are expected to rank the relative importance of each service with other services provided by the department or unit.

Pros: This process requires that library managers continuously evaluate all of their services and encourages them to allocate resources to those with the highest priority. When library managers are realigning resources to fund new services or to manage reductions in overall funding, they have the information they need to make informed decisions. They can cut or reduce programs with the lowest priority and they will know what the expected consequences of the cuts will be.

Cons: This budget process has all of the drawbacks described for program budgeting and performance budgeting above, plus several others. This is by far the most labor-intensive budgeting process. It is also the most difficult process to master. Library managers rarely have the training or skills to complete this type of budget effectively.

PROGRAM BUDGET

ACTIVITY: _____

	<i>Last FY</i>	<i>Proposed</i>	<i>Appropriated</i>
100 PERSONNEL SERVICES			
101 Salaries	_____	_____	_____
102 Benefits	_____	_____	_____
103 Longevity	_____	_____	_____
TOTAL 100	_____	_____	_____
200 ADMINSTRATIVE EXPENSES			
201 Training	_____	_____	_____
202 Travel/Mileage	_____	_____	_____
202 Postage	_____	_____	_____
203 Printing	_____	_____	_____
204 Supplies	_____	_____	_____
205 Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL 200	_____	_____	_____
300 LIBRARY MATERIALS			
301 Print	_____	_____	_____
302 Media	_____	_____	_____
303 Electronic	_____	_____	_____
304 Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL 300	_____	_____	_____

	<i>Last FY</i>	<i>Proposed</i>	<i>Appropriated</i>
400 Telecommunications			
401 Telephone	_____	_____	_____
402 Fax	_____	_____	_____
403 Internet access	_____	_____	_____
404 Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL 400	_____	_____	_____
 500 FACILITIES, FURNISHINGS, AND EQUIPMENT			
501 Furniture	_____	_____	_____
502 Equipment	_____	_____	_____
503 Relocation/renovation	_____	_____	_____
504 Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL 500	_____	_____	_____
 600 OTHER			
601 _____	_____	_____	_____
602 _____	_____	_____	_____
603 _____	_____	_____	_____
TOTAL 600	_____	_____	_____
 TOTALS			
100 Personnel	_____	_____	_____
200 Administrative	_____	_____	_____
300 Library Materials	_____	_____	_____
400 Telecommunications	_____	_____	_____
500 Facilities	_____	_____	_____
600 Other	_____	_____	_____
 TOTAL FOR ACTIVITY	_____	_____	_____

REALLOCATING RESOURCES 20 PROJECTS TO CONSIDER

STAFF

1. Review staff allocations (both by classification and by unit, department, or agency) and reallocate as needed.
2. Review staff duties and assignments and adjust as needed.
3. Review job descriptions and revise as needed to reflect current duties and requirements.
4. Review performance appraisal documents and revise as needed to reflect current staff responsibilities.
5. Identify training required to ensure that staff can perform new/revised responsibilities and develop a training plan.

FACILITIES

1. Review current space allocation and reallocate as needed.
2. Evaluate current allocation of shelf space and change as needed.
3. Review current equipment and replace/add as needed.
4. Review current furnishings and replace/add as needed.
5. Identify facility-related training needs and develop a training plan.

COLLECTIONS

1. Review materials budget allocations and revise as needed.
2. Review selection guidelines and revise as needed.
3. Review standing orders and revise as needed.
4. Review collection and weed as needed.
5. Identify collection development training needs and develop a training plan.

TECHNOLOGY

1. Review the current infrastructure and upgrade as needed.
 2. Review current hardware and upgrade as needed.
 3. Review current software and upgrade as needed.
 4. Review current hardware allocation and change as needed.
 5. Identify hardware, software, networking or Web production training needs and develop a training plan.
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QUESTIONS TO CONSIDER ABOUT REALLOCATION PROJECTS

DOES THIS PROJECT NEED TO BE DONE?

- If yes, why? If no, why not?
- Is this something the library can change?
- How does this relate to the goals and objectives in the strategic plan or the organizational competencies?
- What are the risks associated with completing this project?
- Is there a risk if this project is not completed?

WHAT IS THE TIMELINE FOR ACCOMPLISHING THIS PROJECT?

- Is it necessary to complete this project before other projects can be initiated?
- What projects need to be completed before beginning this project?
 - ◆ When will these projects be completed?

WHO SHOULD BE INVOLVED IN ACCOMPLISHING THIS PROJECT?

- Should this be done by an individual or should it be a group project?
- Should this be done by staff from one unit or department of the library?
- Do some staff have special skills or knowledge that would be helpful?
- Are there people other than library staff that should be involved?

WHAT DATA WILL BE NEEDED TO ACCOMPLISH THIS PROJECT?

- Is that data available?
 - ◆ If yes, is the data current and reasonably accurate?
 - ◆ If no, who should be responsible for collecting the needed data?
- Who should be responsible for tabulating and analyzing the data?

WHAT ISSUES WILL NEED TO BE RESOLVED BEFORE WE CAN ACCOMPLISH THIS PROJECT?

- Are there internal issues that will affect this project?
- Are there external issues that will affect this project?
- Is something underway to address any outstanding issues?
 - ◆ If not, who will be working to resolve the issue? When?

HOW WILL THE RESULTS OF THE PROJECT BE DISSEMINATED?

- Who will be responsible for determining who needs to receive information about the project?
- Who will be responsible for determining the formats and processes to be used to disseminate the information?

WHAT OTHER QUESTIONS NEED TO BE ADDRESSED?

IMPLEMENTATION CASE STUDY

As we learned earlier, Rosa is the director of the Anytown Public Library and the library has just completed a new strategic plan. Goals and objectives have been selected and staff have identified preliminary activities (Analyzing Activities Case Study, Parts I, II, and III). One of the activities is to present four story programs a month in day care centers in Anytown. Rosa and the staff in the children's area have completed a gap analysis to determine what resources will be required to implement the activity and the source of those resources (Gap Analysis Case Study, II-A).

Now it is time to implement the activity. Rosa has scheduled a meeting with Nancy and Letisha, the two staff members who work in the children's area. Rosa has several decisions to make before the meeting and she needs your input.

1. Which activity planning model would you use, the Basic Activity Plan or the Complex/Expensive Activity Plan? Why?

2. Who should be responsible for completing the activity plan: Rosa; Nancy; Letisha; or someone else? Why?

3. When do you expect the activity to start? Why?

4. Is it necessary to complete any of the 20 reallocation projects listed on page 8 before this activity can begin? If yes, which ones and why?
