

OFFICE OF MANAGEMENT AND BUDGET - 19

MISSION AND SERVICES

Mission - The Office of Management and Budget provides financial planning and program evaluation services to county agencies and taxpayers in order to ensure fiscal accountability and cost-effective use of county resources required to facilitate service delivery.

The agency's mission supports accomplishing the countywide vision by:

- Working for sound county management

The agency is responsible for -

Services	Customers	Impact on Customers
<ul style="list-style-type: none"> ▪ Financial planning including the formulation, implementation and monitoring of the County's operating and Capital Budgets as well as the six-year Capital Improvement Program; fiscal and economic analysis; administration of the County's Tax Differential Program. ▪ Program evaluation includes the County's Performance Management Program, policy and management analysis as well as grant coordination, including County efforts to secure and maximize County grant funding. 	<ul style="list-style-type: none"> ▪ County agencies ▪ County taxpayers 	<ul style="list-style-type: none"> ▪ Ensure fiscal accountability ▪ Cost-effective use of county resources to facilitate service delivery

FY 2010 BUDGET SUMMARY

The FY 2010 proposed budget for the Office of Management and Budget is \$2,131,000, a decrease of \$317,600 or 13% under the FY 2009 approved budget.

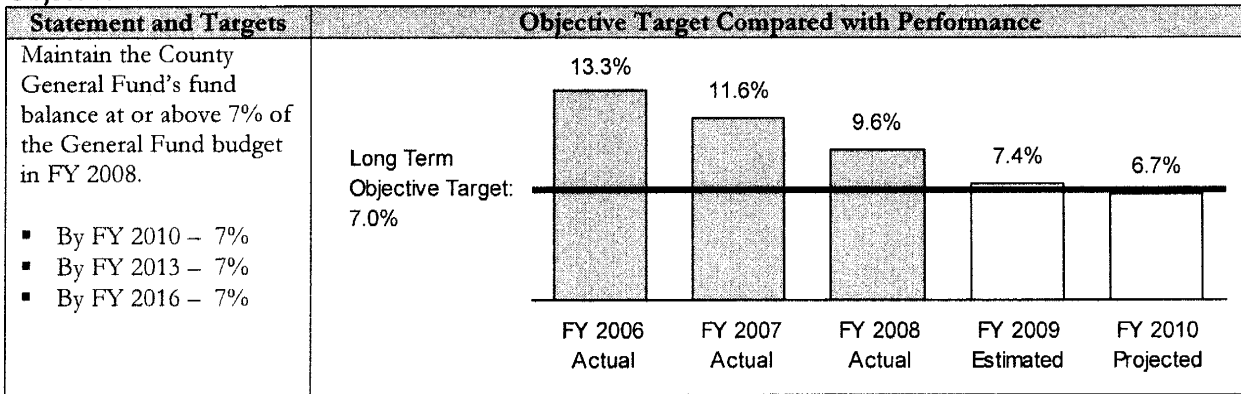
Where the Money Goes –

FY 2009 APPROVED BUDGET	\$2,448,600
FY 2009 cost of living, merit and other adjustments	\$246,200
Fringe Benefits rate change from 24.5% to 22.4%	(\$28,700)
Anticipated savings from vacant positions and employee turnover (includes fringe benefits)	(\$194,100)
Reduction in force savings (includes fringe benefits)	(\$125,800)
Ten day furlough for all employees (includes fringe benefits)	(\$60,200)
Cost reductions for miscellaneous operating expenses	(\$62,800)
Adjustment in recoveries	(\$92,200)
FY 2010 PROPOSED BUDGET	\$2,131,000

SERVICE DELIVERY PLAN AND PERFORMANCE

GOAL 1 - To provide financial planning to county agencies in order to ensure the fiscal well-being of the County.

Objective 1.1 -



Performance Measures –

Measure Name	Measure Category	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of position requests processed for all funds (calendar year)	Output	557	1,443	1,004	870	800
Number of contracts processed for all funds	Output		1,096	552	970	950
Number of travel requests processed for all funds (calendar year)	Output	772	733	486	100	100
Number of agencies served	Output	32	32	32	32	32
Number of general obligation bond sales	Output	1	1	1	1	1
Value of general obligation bond sales (\$ in thousands)	Output	\$113,240	\$134,815	\$110,000	\$65,000	\$80,000
Number of capital projects managed	Output	145	138	128	113	88
Number of capital projects completed	Output	10	18	1	3	3
Average number of position requests, contracts and expenditure requests processed per staff member	Efficiency		181.8	110.4	114.1	115.6
Percent of position requests processed by OMB within 14 days	Quality	71.1%	77.7%	82.1%	91.3%	93.0%
Recipient of Government Financial Officers Association Distinguished Budget Presentation Award	Quality	Yes	Yes	Yes	Yes	Yes
Percent of the general fund budget that is in fund balance	Outcome	13.3%	11.6%	9.6%	7.4%	6.7%
Number of bond rating agencies giving the County the highest rating of AAA (there are three rating agencies)	Outcome	0	0	1	1	1

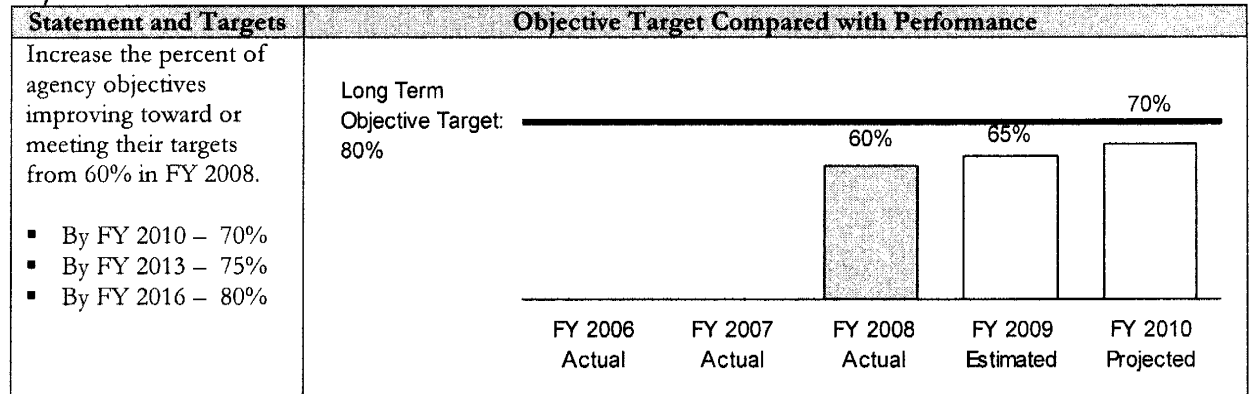
Performance Measures Explanation – The Office is responsible for creating and executing a budget for the County. This includes managing expenditures through the review of position, contract and travel requests. Recent internal strategies to reduce countywide costs have affected the number of positions, contracts and travel requests the office has received. Fund balance is an indication of the County's fiscal well being. The County has maintained a designated fund balance at or above 7%. This target is the result of the County charter requirement of 5% fund balance and a County fiscal policy requiring an additional 2% (7% total) fund balance. The additional 2% is to ensure the County has fiscal reserves available in the case of a fiscal emergency. Bond ratings are an indication of the County's economic and financial management strength. The rating directly impacts the County's cost to borrow money; the better the rating, the lower the cost to borrow money. At the end of FY 2008, the County had the highest bond rating possible from Standard and Poor's and the second highest from the two other rating agencies, Moody's and Fitch. Certain performance measures for FY 2006 are unavailable.

Strategies to Accomplish the Objective –

- **Strategy 1.11** – Review budgetary and expenditure impacts of staffing, contract and expenditure requests from agencies
- **Strategy 1.12** – Conduct bi-monthly reviews of countywide expenditures
- **Strategy 1.13** – Manage, present and make recommendations on special executive projects with fiscal impacts such as the countywide furlough, collective bargaining negotiations and county legislation
- **Strategy 1.14** – Engage in presentation and analysis for State legislative initiatives and laws
- **Strategy 1.15** – Provide budgetary information requested by the County Council and County Executive
- **Strategy 1.16** – Assist and work with county agencies to resolve budgetary and fiscal issues during the fiscal year
- **Strategy 1.17** – Coordinate and oversee all grants in the County
- **Strategy 1.18** – Coordinate and oversee all capital projects in the County

GOAL 2 - To provide program evaluation to taxpayers in order to ensure efficient and effective county services.

Objective 2.1 -



Performance Measures –

Measure Name	Measure Category	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Projected
Number of participating agencies in Charter for Change (CFC)	Output		24	24	24	24
Number of training sessions	Output		1	12	29	38
Number of studies presented to stakeholders for implementation of service delivery improvements	Output			1	1	5
Number of Executive Management Assessment Program sessions	Output			2	5	13
Percent of agencies rated highly in performance management	Output			13%	13%	33%
Recipient of the Government Financial Officers Association Distinguished Budget Presentation Award's Special Performance Measure Recognition	Output	No	No	No	No	Yes
Average number of training sessions conducted per performance management staff member	Efficiency		1.0	8.0	29.0	19.0
Percent of management study recommendations implemented	Quality				57%	60%
Percent of agency objectives improving toward their FY 2016 targets	Outcome			60%	65%	70%

Performance Measures Explanation – One of the Office’s responsibilities is to evaluate and improve the delivery of services to citizens and residents. To accomplish this, the Office conducts management analysis and utilizes Charter for Change (CFC) - the County’s performance management system. Each agency that participates in CFC is rated on its involvement in the system as well as how well its services are performing. The percent of agencies rated

highly in this budget document has increased by 20% from past years. This is the direct result of revised training practices. Of note, all FY 2009 and FY 2010 data is actual data except for the GFOA award, number of Executive Management Assessment sessions and the quality and outcome measures. To find out more information about CFC refer to the Strategic Policies Section. For most of the above measures data was unavailable for certain years.

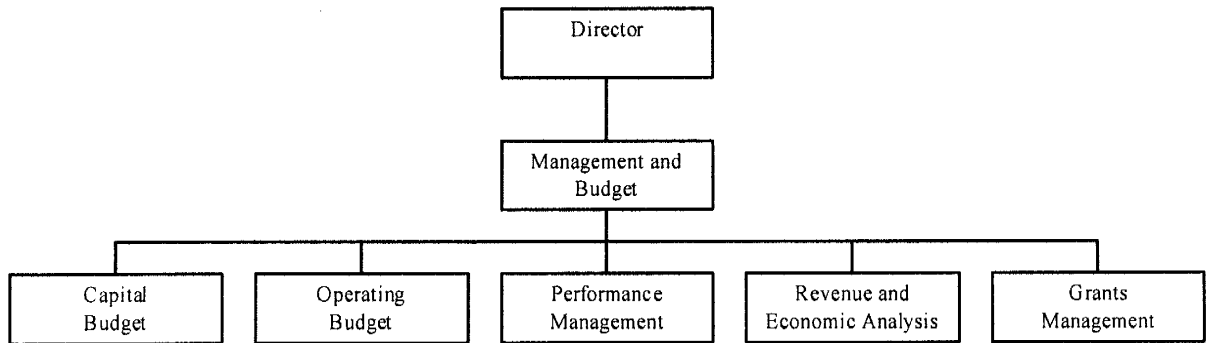
Strategies to Accomplish the Objective –

- **Strategy 2.11** – Implement and utilize a performance management system which includes performance based budgeting and statistical review meetings (Executive Management Assessment Program)
- **Strategy 2.12** – Train all agencies and staff on performance management
- **Strategy 2.13** – Conduct management analysis on county services to improve performance and/or cost-effectiveness

FY 2009 KEY ACCOMPLISHMENTS:

- Received the Distinguished Budget Presentation Award from the Government Financial Officers Association for the fiscal year beginning July 1, 2008.
- Developed a budget plan for FY 2010 in accordance with sound fiscal practices and projected revenues.
- Provided support to the Spending Affordability Committee.
- Continued and improved Charter for Change – the county’s performance management system linking strategic planning and performance measures with budgetary and daily decision making.
- Coordinated and participated in the annual presentation to the bond rating agencies and helped achieve a rating upgrade to AAA by Standard and Poor’s.

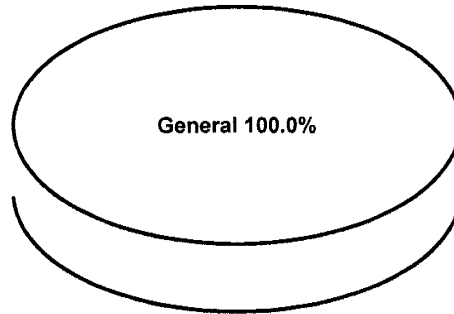
ORGANIZATIONAL CHART



	FY2008 ACTUAL	FY2009 BUDGET	FY2009 ESTIMATED	FY2010 PROPOSED	CHANGE FY09-FY10
TOTAL EXPENDITURES	\$ 2,384,125	\$ 2,448,600	\$ 2,290,100	\$ 2,131,000	-13%
EXPENDITURE DETAIL					
Budget & Management Analysis	2,384,125	2,639,500	2,563,900	2,414,100	-8.5%
Recoveries	0	(190,900)	(273,800)	(283,100)	48.3%
TOTAL	\$ 2,384,125	\$ 2,448,600	\$ 2,290,100	\$ 2,131,000	-13%
SOURCES OF FUNDS					
General Fund	\$ 2,384,125	\$ 2,448,600	\$ 2,290,100	\$ 2,131,000	-13%
Other County Operating Funds:					
TOTAL	\$ 2,384,125	\$ 2,448,600	\$ 2,290,100	\$ 2,131,000	-13%

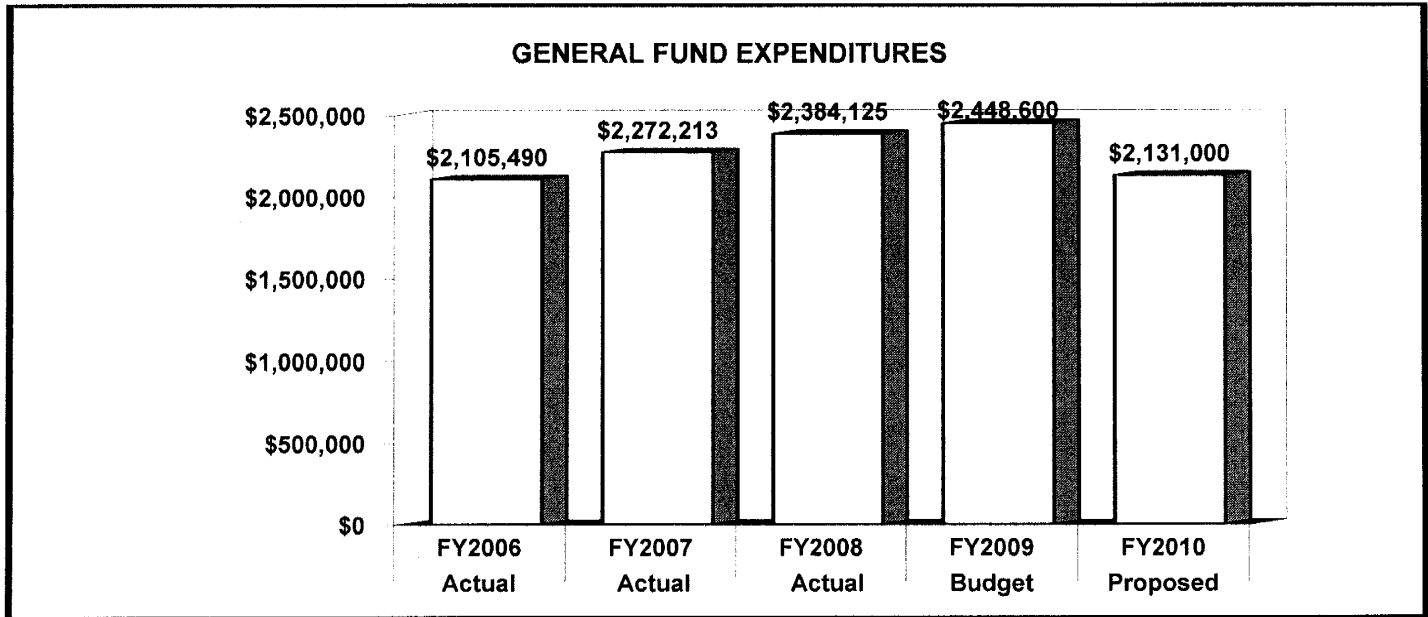
FY2010 SOURCES OF FUNDS

This agency's funding is by the County's General Fund. A small portion of costs are allocated to other sources through recoveries.

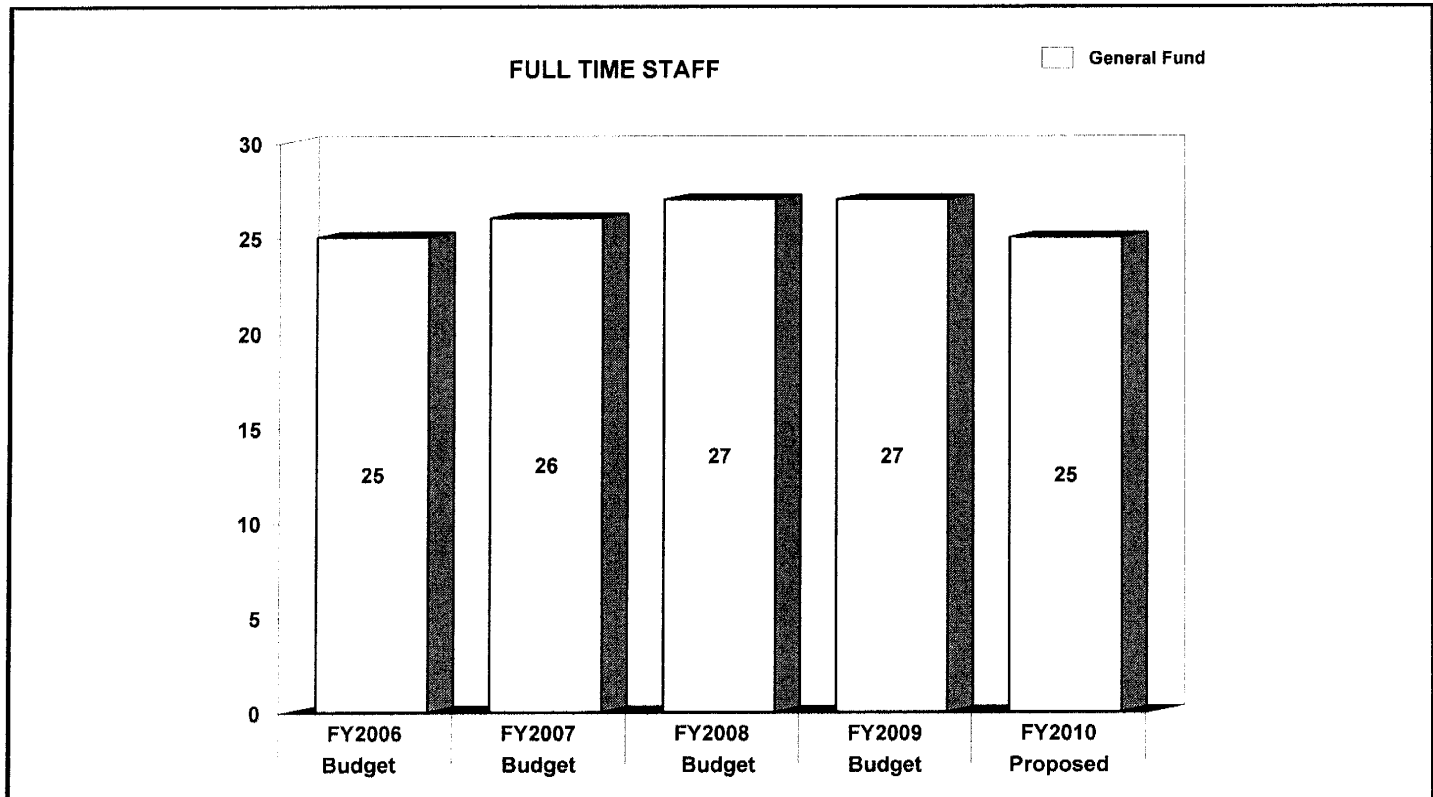


	FY2008 BUDGET	FY2009 BUDGET	FY2010 PROPOSED	CHANGE FY09-FY10
GENERAL FUND STAFF				
Full Time - Civilian	27	27	25	(2)
Full Time - Sworn	0	0	0	0
Part Time	0	0	0	0
Limited Term	0	0	0	0
OTHER STAFF				
Full Time - Civilian				
Full Time - Sworn				
Part Time				
Limited Term Grant Funded				
TOTAL				
Full Time - Civilian	27	27	25	(2)
Full Time - Sworn	0	0	0	0
Part Time	0	0	0	0
Limited Term	0	0	0	0

POSITIONS BY CATEGORY	FULL TIME	PART TIME	LIMITED TERM
Director/Deputy Managers	2	0	0
Budget/Management Analysts	3	0	0
Budget Aides	16	0	0
Administrative	1	0	0
	3	0	0
TOTAL	25	0	0



The agency's actual expenditures increased 13.0% from FY 2006 to FY 2008. This increase is primarily driven by compensation and fringe benefits. The FY 2010 proposed budget is 13.0% less than the FY 2009 approved budget.



The agency's authorized staffing increased by two positions from FY 2006 to FY 2009. The FY 2010 staffing decreases by two positions due to the County reduction in force.

	FY2008 ACTUAL	FY2009 BUDGET	FY2009 ESTIMATED	FY2010 PROPOSED	CHANGE FY09-FY10
EXPENDITURE SUMMARY					
Compensation	\$ 1,756,539	\$ 1,917,000	\$ 1,958,500	\$ 1,815,400	-5.3%
Fringe Benefits	401,121	469,700	405,400	408,700	-13%
Operating Expenses	226,465	252,800	200,000	190,000	-24.8%
Capital Outlay	0	0	0	0	0%
	\$ 2,384,125	\$ 2,639,500	\$ 2,563,900	\$ 2,414,100	-8.5%
Recoveries	0	(190,900)	(273,800)	(283,100)	48.3%
TOTAL	\$ 2,384,125	\$ 2,448,600	\$ 2,290,100	\$ 2,131,000	-13%
STAFF					
Full Time - Civilian	-	27	-	25	-7.4%
Full Time - Sworn	-	0	-	0	0%
Part Time	-	0	-	0	0%
Limited Term	-	0	-	0	0%

In FY 2010, compensation expenditures decrease 5% from the FY 2009 budget due to reductions in force and furloughs. Compensation costs include funding for 25 full time employees. Fringe benefit expenditures are directly related to compensation and therefore decrease 13.0% due to furloughs and the reduction in force.

In FY 2010, operating expenditures decrease by 24.8% reflecting cost containment efforts in areas such as contracted services, printing, training and general office supplies.

Recoveries increase by 48.3%. This increase reflects the recovery of costs related to various management and analysis studies and capital projects.

MAJOR OPERATING EXPENDITURES FY2010	
Office Automation	\$ 86,100
General and Administrative	\$ 30,000
Contracts	
Printing and Reproduction	\$ 25,000
Operating and Office Supplies	\$ 20,000
Travel-Non-Training	\$ 8,500

