

# OFFICE OF MANAGEMENT AND BUDGET

## 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

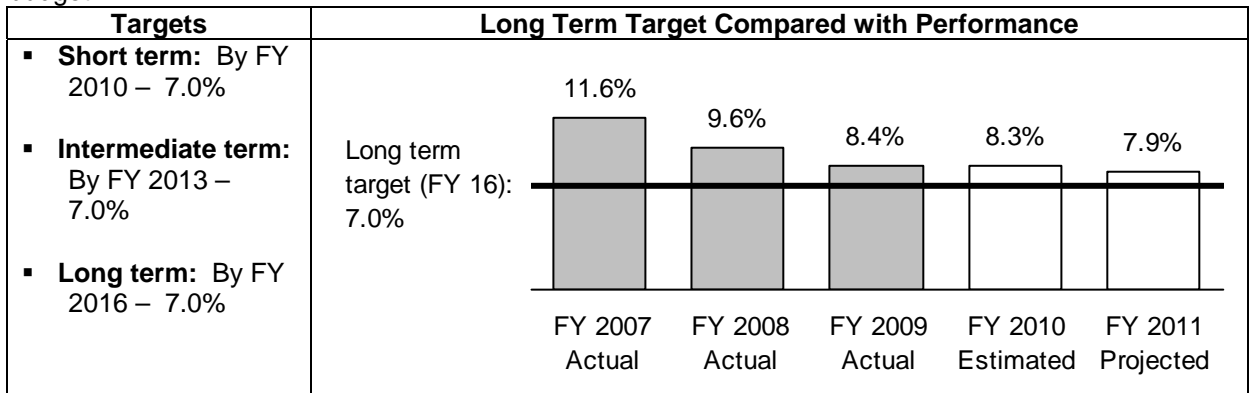
**Core Services -**

- 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.
- Grant coordination includes the County's efforts to secure and maximize county grant funding.
- Performance management which includes the County's performance management program entitled Charter for Change, policy and management analysis.

## 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** - Maintain the County General Fund's fund balance at or above 7.0% of the General Fund budget.



**Performance Measures –**

Measure Name	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimated	FY 2011 Projected
<b><i>Workload, Demand and Production (output)</i></b>					
Number of position requests processed for all funds (calendar year)	1,443	1,004	836	725	700
Number of contracts processed for all funds	1,096	552	893	1,000	1,000
Number of travel requests received for all funds	757	622	317	260	250
Number of agencies served	32	32	32	32	32
Value of general obligation bond sales (\$ in thousands)	\$134,815	\$110,000	\$63,300	\$88,257	\$100,741
<b><i>Efficiency and Quality</i></b>					
Average number of position requests, contracts and expenditure requests processed per staff member	183.1	117.7	136.4	141.8	139.3
Recipient of Government Financial Officers Association Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
<b><i>Impact (outcome)</i></b>					
Percent of the general fund budget that is in fund balance	11.6%	9.6%	8.4%	8.3%	7.9%
Number of bond rating agencies giving the County the highest rating of AAA (there are three rating agencies)	0	1	1	1	1

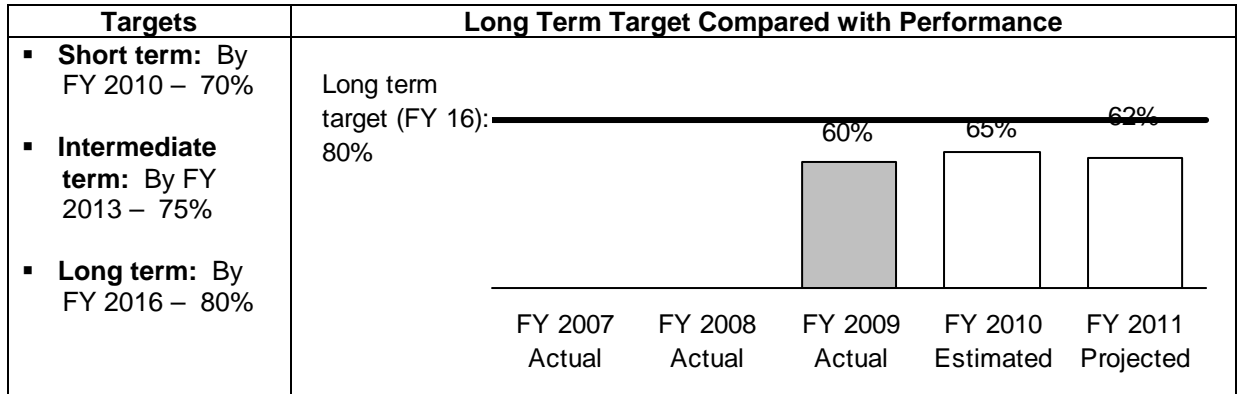
**Performance Measures Explanation –** The Office is responsible for creating and executing a budget for the County. This includes managing expenditures through the review of position, contract and travel requests. Recent internal strategies to reduce countywide costs have affected the number of positions, 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% based on a County charter requirement of 5% fund balance and a County fiscal policy requiring an additional 2%. 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.

**Strategies to Accomplish the Objective –**

- **Strategy 1.1.1** – Review budgetary and expenditure impacts on staffing, contract and expenditure requests from agencies
- **Strategy 1.1.2** – Conduct bi-monthly reviews of countywide expenditures
- **Strategy 1.1.3** – Manage, present and make recommendations on special projects with fiscal impacts such as the countywide furlough, collective bargaining negotiations and county legislation
- **Strategy 1.1.4** – Engage in presentation and analysis for State legislative initiatives and laws
- **Strategy 1.1.5** – Provide budgetary information requested by the County Council and County Executive
- **Strategy 1.1.6** – Assist and work with county agencies to resolve budgetary and fiscal issues during the fiscal year
- **Strategy 1.1.7** – Coordinate and oversee all grants in the County
- **Strategy 1.1.8** – 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** - Increase the percent of agency objectives improving toward or meeting their targets from 60% in FY 2009.



**Performance Measures –**

Measure Name	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimated	FY 2011 Projected
<b><i>Workload, Demand and Production (output)</i></b>					
Number of participating agencies in Charter for Change (CFC)	24	24	24	24	25
Number of Executive Management Assessment Program sessions		2	0	13	13
Percent of agencies rated highly in performance management		13%	13%	33%	36%
<b><i>Impact (outcome)</i></b>					
Percent of agency objectives improving toward their long term, FY 2016 targets			60%	65%	62%

**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. To find out more information about CFC refer to the Strategic Policies Section. For some of the above measures data was unavailable for certain years.

**Strategies to Accomplish the Objective –**

- **Strategy 2.1.1** – Implement and utilize a performance management system which includes performance based budgeting and statistical review meetings (Executive Management Assessment Program)
- **Strategy 2.1.2** – Train all agencies and staff on performance management
- **Strategy 2.1.3** – Conduct management analysis on county services to improve performance and/or cost-effectiveness