

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

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.

FY 2011 BUDGET SUMMARY

The FY 2011 proposed budget for the Office of Management and Budget is \$2,097,400, a decrease of \$159,400 or 7% under the FY 2010 approved budget.

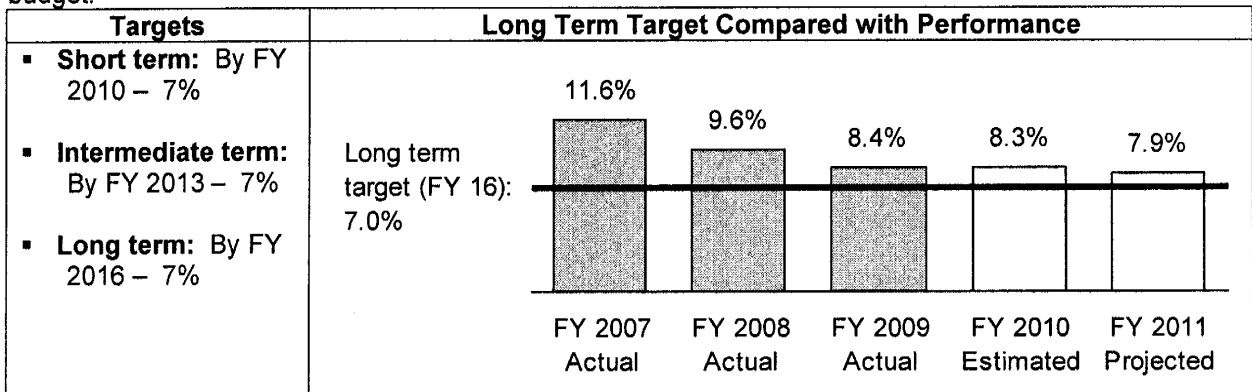
Where the Money Goes --

FY 2010 APPROVED BUDGET	\$2,256,800
Compensation adjustments including vacancy savings and attrition	(\$134,500)
Cost reductions for various operating expenses	(\$49,500)
Fringe benefit rate change from 22.5% to 26.2%	\$42,500
Adjustment in recoveries	(\$17,900)
FY 2011 PROPOSED BUDGET	\$2,097,400

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% of the General Fund budget.



Performance Measures –

Measure Name	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimated	FY 2011 Projected
Workload, Demand and Production (output)					
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
Efficiency and Quality					
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
Impact (outcome)					
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

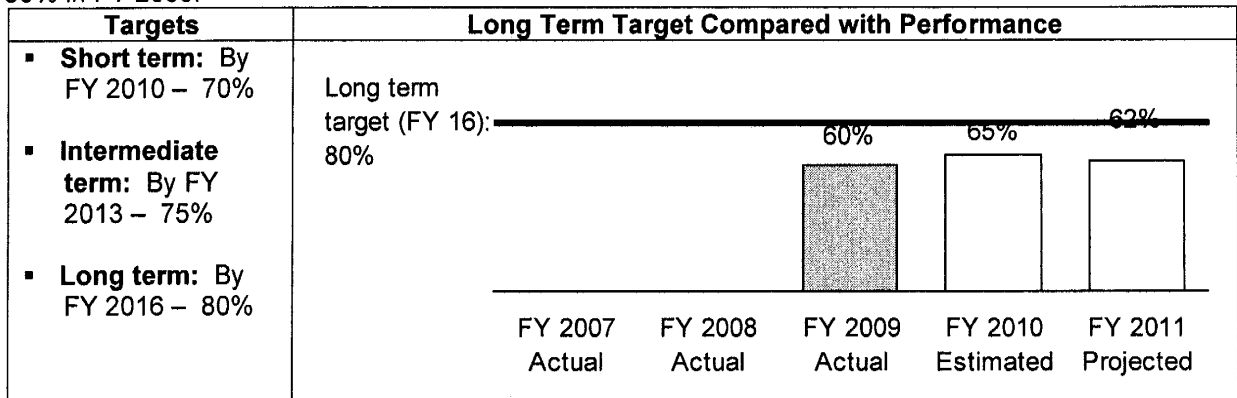
Performance Measures Explanation – The Office is responsible for creating and executing a budget for the County. This includes managing expenditures through the review of position, contract and travel requests. Recent internal strategies to reduce countywide costs have affected the number of positions, 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
<i>Workload, Demand and Production (output)</i>					
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%
<i>Impact (outcome)</i>					
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. The percent of agencies rated highly in performance management has increased by 20% from past years. This is the direct result of revised training practices. 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 –

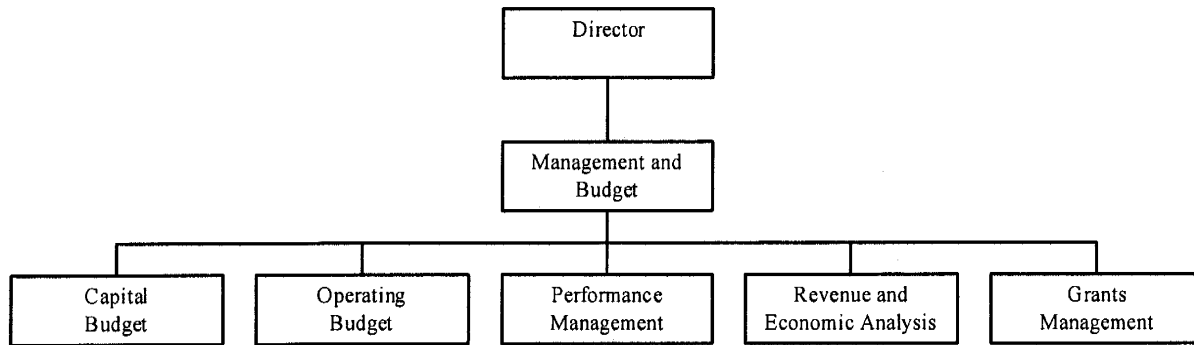
- **Strategy 2.1.1** – Implement and utilize a performance management system which includes performance based budgeting and statistical review meetings (Executive Management Assessment Program)
- **Strategy 2.1.2** – Train all agencies and staff on performance management
- **Strategy 2.1.3** – Conduct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

FY 2010 KEY ACCOMPLISHMENTS

- Received the Distinguished Budget Presentation Award from the Government Financial Officers Association for the fiscal year beginning July 1, 2009.
- Applied for, received, distributed and accounted for Federal stimulus funds
- Continued and improved Charter for Change – the county’s performance management system linking strategic planning and performance measures with budgetary and daily decision making.

- Presented the successes and challenges of Charter for Change at the Association of Government Accountant's national performance management conference and at a GFOA internet training session
- Coordinated and participated in the annual presentation to the bond rating agencies.

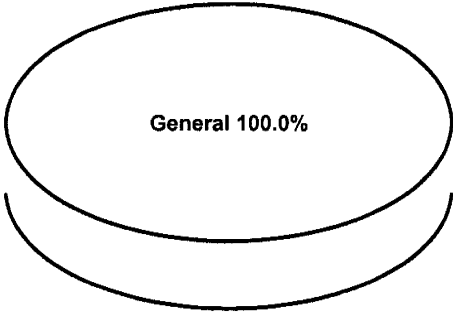
ORGANIZATIONAL CHART



	FY2009 ACTUAL	FY2010 BUDGET	FY2010 ESTIMATED	FY2011 PROPOSED	CHANGE FY10-FY11
TOTAL EXPENDITURES	\$ 2,337,395	\$ 2,256,800	\$ 2,197,400	\$ 2,097,400	-7.1%
EXPENDITURE DETAIL					
Budget & Management Analysis	2,507,090	2,539,900	2,485,000	2,398,400	-5.6%
Recoveries	(169,695)	(283,100)	(287,600)	(301,000)	6.3%
TOTAL	\$ 2,337,395	\$ 2,256,800	\$ 2,197,400	\$ 2,097,400	-7.1%
SOURCES OF FUNDS					
General Fund	\$ 2,337,395	\$ 2,256,800	\$ 2,197,400	\$ 2,097,400	-7.1%
Other County Operating Funds:					
TOTAL	\$ 2,337,395	\$ 2,256,800	\$ 2,197,400	\$ 2,097,400	-7.1%

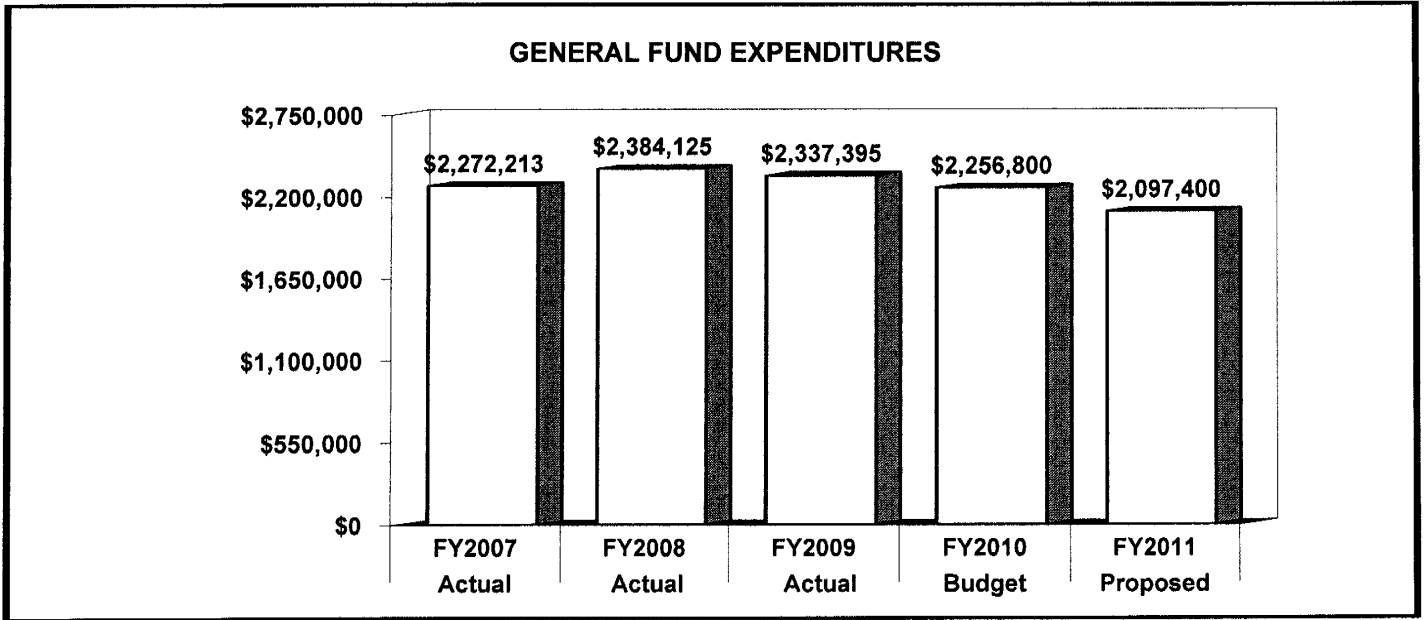
FY2011 SOURCES OF FUNDS

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

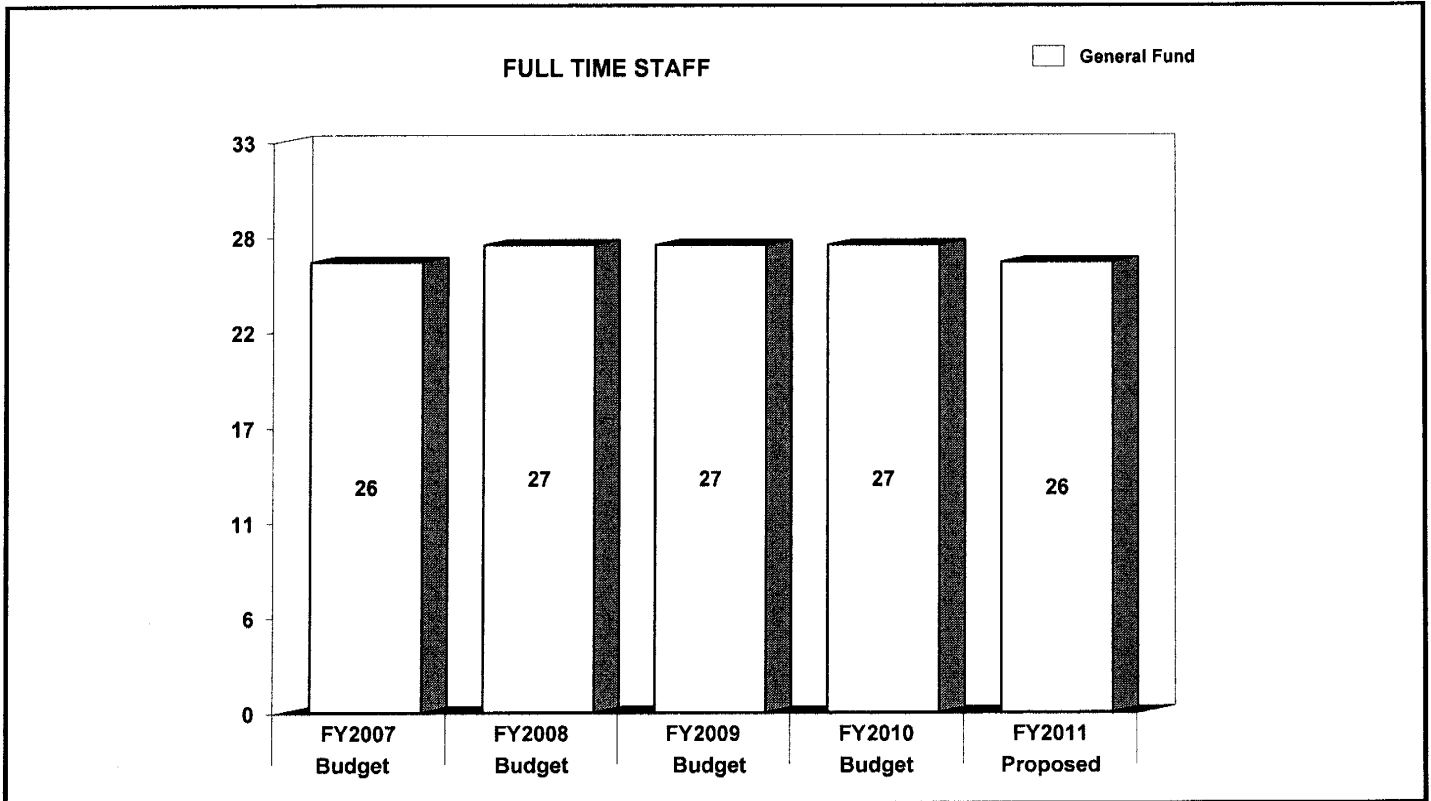


	FY2009 BUDGET	FY2010 BUDGET	FY2011 PROPOSED	CHANGE FY10-FY11
GENERAL FUND STAFF				
Full Time - Civilian	27	27	26	(1)
Full Time - Sworn	0	0	0	0
Part Time	0	0	0	0
Limited Term	0	0	0	0
OTHER STAFF				
Full Time - Civilian				
Full Time - Sworn				
Part Time				
Limited Term Grant Funded				
TOTAL				
Full Time - Civilian	27	27	26	(1)
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	2	0	0
Managers	3	0	0
Budget/Management Analysts	17	0	0
Budget Aides	1	0	0
Administrative	3	0	0
TOTAL	26	0	0



The agency's actual expenditures increased 2.9% from FY 2007 to FY 2009. This increase was primarily driven by compensation and fringe benefits. The FY 2011 proposed budget is 7.1% less than the FY 2010 approved budget.



The agency's staffing complement increased by one position from FY 2007 to FY 2010. The FY 2011 staffing decreases by one due to the elimination of a full-time position.

	FY2009 ACTUAL	FY2010 BUDGET	FY2010 ESTIMATED	FY2011 PROPOSED	CHANGE FY10-FY11
EXPENDITURE SUMMARY					
Compensation	\$ 1,785,010	\$ 1,918,200	\$ 1,922,800	\$ 1,785,500	-6.9%
Fringe Benefits	444,361	431,700	423,000	472,400	9.4%
Operating Expenses	277,719	190,000	139,200	140,500	-26.1%
Capital Outlay	0	0	0	0	0%
	\$ 2,507,090	\$ 2,539,900	\$ 2,485,000	\$ 2,398,400	-5.6%
Recoveries	(169,695)	(283,100)	(287,600)	(301,000)	6.3%
TOTAL	\$ 2,337,395	\$ 2,256,800	\$ 2,197,400	\$ 2,097,400	-7.1%
STAFF					
Full Time - Civilian	-	27	-	26	-3.7%
Full Time - Sworn	-	0	-	0	0%
Part Time	-	0	-	0	0%
Limited Term	-	0	-	0	0%

In FY 2011, compensation expenditures decrease 6.9%. Compensation costs include funding for 26 full time employees. Fringe benefit expenditures increase 9.4% over the FY 2010 budget due increased health care costs.

In FY 2011, operating expenditures decrease by 26.1% reflecting cost containment efforts in areas such as contract services, printing, training and general office supplies.

Recoveries increase by 6.3%. This increase reflects the recovery of costs related to various management and analysis studies and capital projects.

MAJOR OPERATING EXPENDITURES FY2011	
Office Automation	\$ 86,100
Printing and Reproduction	\$ 22,700
Operating and Office Supplies	\$ 10,000
Travel-Non-Training	\$ 5,000
Telephones	\$ 5,000

