

# Management and Budget

## MISSION STATEMENT

The mission of the Office of Management and Budget (OMB) is to support and enhance the effective, efficient operation of County government, maintain the County's fiscal integrity and financial condition, and preserve the County's AAA bond rating by developing, implementing, and enforcing appropriate budgetary policies and procedures; providing accurate, timely, and objective information and recommendations to the County Executive, County departments, the County Council, and the general public; preparing and administering the operating and capital budgets in compliance with the County Charter, generally accepted accounting principles, and the policy agendas of elected officials; and ensuring that available resources are efficiently allocated and productively used.

## BUDGET OVERVIEW

The total approved FY06 Operating Budget for the Office of Management and Budget is \$3,575,180, an increase of \$234,600 or 7.0 percent from the FY05 Approved Budget of \$3,340,580. Personnel Costs comprise 95.3 percent of the budget for 32 full-time positions and one part-time position for 31.2 workyears. Operating Expenses account for the remaining 4.7 percent of the FY06 budget.

## HIGHLIGHTS

### ❖ Productivity Enhancements

- Streamlined the budget entry/adjustment (BE) process by centralizing document handling, eliminating unnecessary levels of review and approval, and reducing photocopying and distribution requirements
- Simplified and improved the budget submission and analysis process by Web-enabling the Operating Budget development system
- Expanded the number of financial management reports on the Financial Reports Switchboard

## PROGRAM CONTACTS

Contact Alex Espinosa of the Office of Management and Budget at 240.777.2767 for more information regarding this department's operating budget.

## PROGRAM DESCRIPTIONS

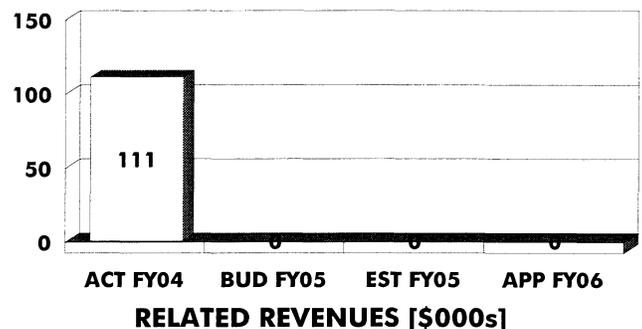
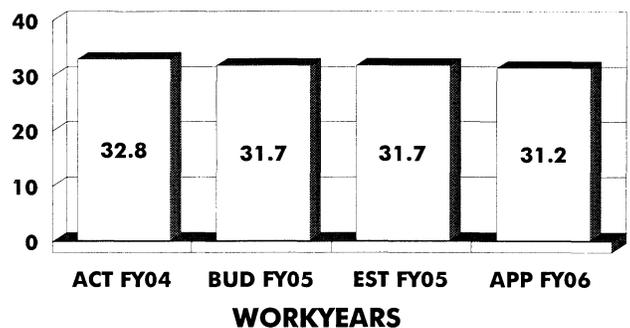
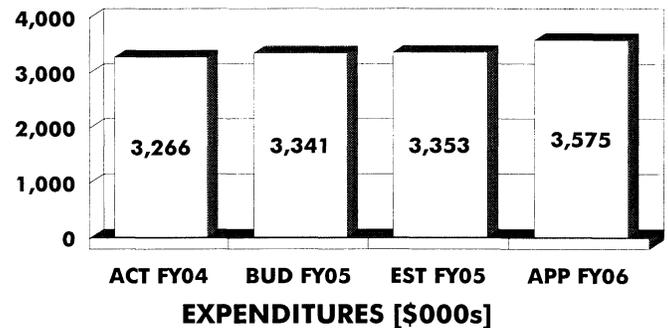
### Budget Preparation and Administration

The Budget Preparation and Administration program covers the annual preparation of the Capital Budget, the six-year Public Services Program and Operating Budget, and the various activities designed to assure compliance with the County

## Program Summary

|                                       | Expenditures     | WYs         |
|---------------------------------------|------------------|-------------|
| Budget Preparation and Administration | 3,575,180        | 31.2        |
| <b>Totals</b>                         | <b>3,575,180</b> | <b>31.2</b> |

## Trends



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Charter and decisions of elected officials. The six-year Capital Improvements Program is prepared during even-numbered calendar years. Fiscal policy and procedures are developed to assure conformity with generally accepted accounting principles and County policies.

Six-year fiscal projections are prepared, including the identification of various Executive fiscal policy proposals and planning allocations. Fiscal planning assumptions and debt capacity analyses are updated, guidance is provided to departments and agencies, and budget recommendations are given to the Executive and Council. In addition, special analyses to monitor expenditures and revenues are conducted periodically during the year. County Executive transfers, Council transfers, and supplemental appropriations are handled as are transactions involving the creation, deletion, and movement of positions in the official position complement.

Related work includes participation in collective bargaining and compensation policy development; fiscal management and policy development; management analyses; measurement initiatives; program evaluations; fiscal impact analyses of legislation and regulations; development and amendment of administrative procedures; development and monitoring of user fees and other revenues; grants coordination; and contract review. The office's leadership, administration, automation, and process management are also included in this program. Staff provide OMB representation on the Contract Review Committee, the Interagency Group on Energy and Utilities Management, the Board of Investment Trustees of the pension system, the Diversity Council, the Telecommunications Transmission Facility Coordinating Group, and the Labor Relations Policy Committee.

**FY06 Changes**

|                      | <b>Expenditures</b> | <b>WYs</b>  |
|----------------------|---------------------|-------------|
| <b>FY05 Approved</b> | <b>3,340,580</b>    | <b>31.7</b> |
| <b>FY06 Approved</b> | <b>3,575,180</b>    | <b>31.2</b> |

## BUDGET SUMMARY

|  | Actual<br>FY04   | Budget<br>FY05   | Estimated<br>FY05 | Approved<br>FY06 | % Chg<br>Bud/App |
|--|------------------|------------------|-------------------|------------------|------------------|
| <b>COUNTY GENERAL FUND</b>                 |                  |                  |                   |                  |                  |
| <b>EXPENDITURES</b>                        |                  |                  |                   |                  |                  |
| Salaries and Wages                         | 2,468,476        | 2,516,990        | 2,537,140         | 2,678,680        | 6.4%             |
| Employee Benefits                          | 625,156          | 674,920          | 667,070           | 727,400          | 7.8%             |
| <b>County General Fund Personnel Costs</b> | <b>3,093,632</b> | <b>3,191,910</b> | <b>3,204,210</b>  | <b>3,406,080</b> | <b>6.7%</b>      |
| Operating Expenses                         | 165,495          | 148,670          | 148,670           | 169,100          | 13.7%            |
| Capital Outlay                             | 6,551            | 0                | 0                 | 0                | —                |
| <b>County General Fund Expenditures</b>    | <b>3,265,678</b> | <b>3,340,580</b> | <b>3,352,880</b>  | <b>3,575,180</b> | <b>7.0%</b>      |
| <b>PERSONNEL</b>                           |                  |                  |                   |                  |                  |
| Full-Time                                  | 33               | 32               | 32                | 32               | —                |
| Part-Time                                  | 1                | 1                | 1                 | 1                | —                |
| Workyears                                  | 32.8             | 31.7             | 31.7              | 31.2             | -1.6%            |
| <b>REVENUES</b>                            |                  |                  |                   |                  |                  |
| Intergovernmental Reimbursements :Other    | 110,724          | 0                | 0                 | 0                | —                |
| <b>County General Fund Revenues</b>        | <b>110,724</b>   | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>—</b>         |

## FY06 APPROVED CHANGES CROSSWALK

|   | Expenditures     | WYs         |
|---|------------------|-------------|
| <b>COUNTY GENERAL FUND</b>                                    |                  |             |
| <b>FY05 ORIGINAL APPROPRIATION</b>                            | <b>3,340,580</b> | <b>31.7</b> |
| <b>Other Adjustments (with no service impacts)</b>            |                  |             |
| Increase Cost: FY06 Compensation                              | 118,120          | 0.0         |
| Increase Cost: Annualization of FY05 Personnel Costs          | 93,100           | 0.0         |
| Increase Cost: FY06 Retirement Rate Adjustments               | 29,620           | 0.0         |
| Increase Cost: FY06 Group Insurance Rate Adjustments          | 18,580           | 0.0         |
| Increase Cost: Annualization of FY05 Operating Expenses       | 15,570           | 0.0         |
| Increase Cost: Central Duplicating                            | 9,000            | 0.0         |
| Increase Cost: Records Management                             | 3,460            | 0.0         |
| Decrease Cost: Elimination of One-Time Items Approved in FY05 | -7,600           | 0.0         |
| Decrease Cost: Increase Lapse                                 | -45,250          | -0.5        |
| <b>FY06 APPROVED:</b>   | <b>3,575,180</b> | <b>31.2</b> |