MANAGEMENT AND BUDGET

PROGRAM:
Budget Preparation and Administration

PROGRAM ELEMENT:

PROGRAM MISSION:
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

COMMUNITY OUTCOMES SUPPORTED:
- Ensure high value for tax dollars
- Ensure accountability
- Support fiscal integrity and public confidence in County government

PROGRAM MEASURES	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 BUDGET	FY06 CE REC
Outcomes/Results:					
Bond rating	[a]AAA	[a]AAA	[a]AAA	[a]AAA	Expected
Tax supported expenditures per capita - constant [2002] dollars	2,596	2,629	2,698	2,870	3,006
Debt service as a percentage of General Fund tax supported revenues (goal: ≤ 10%)	9.37	9.46	9.52	9.01	9.09
Ratio of direct bonded debt per capita to per capita income (%) (goal: ≤ 3.5%)	3.02	2.86	2.86	2.89	2.89
General obligation bonded debt as a percentage of the full assessed value of taxable real property in the County (goal: ≤ 1.5%)	1.67	1.63	1.57	1.53	1.44
CIP Implementation rate - ratio of actual to budgeted capital expenditures for the year (%)	87.2	95.3	91.2	92.0	92.0
Service Quality:					
Receipt of Government Finance Officers Association Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Expected
Average number of days required to process:					
Request for Budget Adjustment	4.8	5.3	5.4	[c]2.9	5.0
Position Profile Form	6.4	7.8	10.1	[c]7.8	7.0
Program of Requirements	NA	NA	NA	NA	TBD
Fiscal Impact Statement	NA	NA	NA	[c]24.4	TBD
Percentage of Executive Branch departments rating as "good" or "excellent":					
The helpfulness and cooperativeness of OMB staff	NA	NA	NA	NA	TBD
The time it takes OMB to respond to questions	NA	NA	NA	NA	TBD
The quality of OMB instruction materials and training	NA	NA	NA	NA	TBD
Efficiency:					
OMB staff overtime (hours)[b]	2,604	1,849	1,868	1,900	1,900
Budget preparation and administration cost per $million total operating budget ($)	1,145	1,079	1,060	1,010	1,010
Total hours worked by budget analysts[d] per $million total operating budget	NA	12	10	11	10
Value of operating budget requests analyzed per analyst workyear ($millions)	117.9	130.0	142.1	173.5	189.9
Workload/Outputs:					
Total operating budget ($millions)	2,704.8	2,926.1	3,082.0	3,308.2	3,583.2
Value of operating budget requests analyzed ($millions)	2,946.6	3,120.0	3,268.0	3,591.9	3,930.3
Number of new or revised CIP projects received[b]	622	207	529	80	TBD
Number of Requests for Budget Adjustment received	881	941	726	[c]524	TBD
Number of Position Profile Forms reviewed	486	505	587	[c]388	TBD
Number of fiscal impact analyses of legislation and regulations	NA	NA	NA	[c]30	TBD
Inputs:					
Expenditures ($000)	3,097	3,157	3,266	3,341	3,620
Workyears - total	35.6	34.0	32.8	31.7	31.7
Workyears - budget analysts	25.0	24.0	23.0	20.7	20.7
Total hours worked by budget analysts[d]	NA	36,309	31,601	35,438	35,438

Notes:
[a]AAA bond rating from Standard and Poor's and Fitch, Inc.; Aaa from Moody's Investor Service, Inc.
[b]FY03 and FY05 are off-years for the biennial CIP.
[c]As of February 15, 2005.
[d]Includes overtime.

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EXPLANATION The Budget Preparation and Administration Program is responsible for the annual preparation of the Capital Budget and the six-year Public Services Program and Operating Budget to implement the policies and decisions of the County Executive. The six-year Capital Improvements Program is prepared during even-numbered calendar years. Budgetary policies and procedures are developed to ensure conformity with generally accepted accounting practices and County policies. Revenues and expenditures are monitored throughout the year, and special analyses are conducted as necessary (including analyses of user fees and other revenues). Program staff are often called upon to provide information, advice, and recommendations to County departments, elected officials, and the general public.	
PROGRAM PARTNERS IN SUPPORT OT OUTCOMES: Department of Finance, Office of Human Resources, Department of Technology Services, operating departments and agencies.	
MAJOR RELATED PLANS AND GUIDELINES: Government Finance Officers Association Budget Preparation Guidelines, Generally Accepted Accounting Principles.	