

# 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, promulgating, and applying 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 FY10 Operating Budget for the Office of Management and Budget is \$3,703,890, a decrease of \$363,750 or 8.9 percent from the FY09 Approved Budget of \$4,067,640. Personnel Costs comprise 95.3 percent of the budget for 33 full-time positions for 29.0 workyears. Operating Expenses account for the remaining 4.7 percent of the FY10 budget.

## LINKAGE TO COUNTY RESULT AREAS

While this program area supports all eight of the County Result Areas, the following are emphasized:

❖ **A Responsive, Accountable County Government**

## DEPARTMENT PERFORMANCE MEASURES

This table presents the department's headline measures or submeasures including projections from FY09 through FY11. These estimates reflect funding based on the FY09 savings plan, the FY10 budget, and funding for comparable service levels in FY11.

Measure	Actual FY07	Actual FY08	Estimated FY09	Approved FY10	Projected FY11
<b>Headline Measures</b>					
Percentage of customers rating OMB services as good or very good on the OMB Customer Survey for the budget process	84.2	80.9	85.0	85.0	85.0
Average absolute percent variance between budgeted and actual expenditures - average of variance (percent)	4.1	5.4	4.0	3.5	3.0
Average number of days to process requests: County Executive Correspondence	6.3	9.2	9.0	8.0	7.0
Awarded Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Expected	Expected
Overall GFOA Distinguished Budget Presentation Award ratings - percent rated outstanding or proficient	96.3	95.1	100	100	100
Average absolute dollar variance between budgeted and actual expenditures <sup>1</sup>	\$724,130	\$691,180	\$600,000	\$500,000	\$500,000
Average number of days to process requests: Reports on future fiscal impact of projects	18.3	16.8	15.0	14.0	13.0
Average number of days to process requests: Budget Adjustment	4.0	3.5	3.3	3.3	3.3
Average number of days to process requests: Position Profile Form	10.0	9.5	9.3	9.2	9.2
Annual bond ratings from three major rating agencies	AAA	AAA	Expected	Expected	Expected
Results Based Budgeting - composite measure across all departments of improvement in key performance measures <sup>2</sup>	NA	NA	NA	TBD	TBD
<b>Program Measures</b>					
Percent of customers rating the quality of OMB training and instructional materials as good or very good on the OMB Customer Survey for the budget process	73.3	82.2	85.0	85.0	85.0
Percent of customers rating the ability of OMB staff to provide effective support in solving problems as somewhat or very effective on the OMB Customer Survey for the budget process	NA	90.8	92.0	93.0	95.0

<sup>1</sup> Data reflects Tax-Supported departments and Enterprise Funds; data including non-tax supported to be provided.

<sup>2</sup> Under construction.

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## ACCOMPLISHMENTS AND INITIATIVES

- ❖ *Support the ERP project by dedicating two experienced staff (manager and analyst) to the project.*
- ❖ *Enhanced focus on development and use of program performance measures in the FY10 budget development process to provide a more meaningful relationship between performance measures and budget requests.*
- ❖ **Productivity Improvements**
  - *Automated departmental quarterly expenditure analysis process to reduce errors and increase efficiency.*
  - *Implemented operating budget submission data integrity reports for departments. Allows greater assurance that existing disparate budget system information is consistent and accurate for expenditures by character and workforce. This ensures greater accuracy in department budget submissions and requires less OMB Analyst secondary review.*

## PROGRAM CONTACTS

Contact Angela Dizelos of the Office of Management and Budget at 240.777.2758 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 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.

## BUDGET SUMMARY

	Actual FY08	Budget FY09	Estimated FY09	Approved FY10	% Chg Bud/App
<b>COUNTY GENERAL FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	2,826,987	3,066,310	2,853,830	2,716,660	-11.4%
Employee Benefits	768,450	810,520	783,540	814,220	0.5%
<b>County General Fund Personnel Costs</b>	<b>3,595,437</b>	<b>3,876,830</b>	<b>3,637,370</b>	<b>3,530,880</b>	<b>-8.9%</b>
Operating Expenses	191,779	190,810	190,810	173,010	-9.3%
Capital Outlay	0	0	0	0	—
<b>County General Fund Expenditures</b>	<b>3,787,216</b>	<b>4,067,640</b>	<b>3,828,180</b>	<b>3,703,890</b>	<b>-8.9%</b>
<b>PERSONNEL</b>					
Full-Time	35	34	34	33	-2.9%
Part-Time	0	0	0	0	—
Workyears	31.0	30.0	30.0	29.0	-3.3%

## FY10 APPROVED CHANGES

	Expenditures	WYs
<b>COUNTY GENERAL FUND</b>		
<b>FY09 ORIGINAL APPROPRIATION</b>	<b>4,067,640</b>	<b>30.0</b>
<b><u>Changes (with service impacts)</u></b>		
Reduce: Decrease Number of Budget Books Printed; Publications are Available On-Line	-26,850	0.0
<b><u>Other Adjustments (with no service impacts)</u></b>		
Increase Cost: Service Increment	31,090	0.0
Increase Cost: Annualization of FY09 Personnel Costs	13,930	0.0
Increase Cost: Printing and Mail Adjustments	9,510	0.0
Increase Cost: Retirement Adjustment	9,140	0.0
Increase Cost: Group Insurance Adjustment	5,250	0.0
Decrease Cost: Central Duplicating Deficit Recovery Charge	-460	0.0
Decrease Cost: Allocation of Savings Associated with MC311 Efficiencies	-6,000	0.0
Decrease Cost: Additional Lapse Savings	-12,120	0.0
Decrease Cost: Retirement Incentive Program (RIP) Savings	-26,130	0.0
Decrease Cost: Underfill Senior Analyst Positions with Public Administration Intern	-104,170	0.0
Decrease Cost: Turnover Savings	-121,950	0.0
Decrease Cost: Abolish Senior Management and Budget Specialist	-134,990	-1.0
<b>FY10 APPROVED:</b>	<b>3,703,890</b>	<b>29.0</b>

## CHARGES TO OTHER DEPARTMENTS

Charged Department	Charged Fund	FY09		FY10	
		Total\$	WYs	Total\$	WYs
COUNTY GENERAL FUND					
CIP	CIP	276,900	2.0	279,960	2.0

