

REVIEW OF THE COUNTY BUDGET PROCESS: FY03-04 HIGHLIGHTS

The overall results of the 2003-2004 Budget Process Review indicate that in general, participants were satisfied with budget process and outcomes despite the difficulties they faced due to budget cuts and revenue uncertainty. Highlights includes the following¹:

- Participants were relatively satisfied with the outcomes of important elements of the budget process
- Overall satisfaction ratings were moderately high
- Effort ratings between department staff and the Budget Office staff were high
- Only a handful of the participants reported that the process was worse than previous years.

The results of the evaluation also revealed some areas that can be leveraged for improvement. Figure 1 displays the budget processes and objectives that had the largest gaps between satisfaction and importance. The largest gaps were found for clear County policy direction and reasonable timelines. Comments made by participants indicated that lack of clear policy interfered with decision-making. Participants also commented that a number of barriers effected timelines such as the need for multiple iterations and delays in obtaining financial information. While these elements of the budget process had the largest GAP scores (satisfaction – importance), only two were rated relatively low in satisfaction (under 2.5 on a 4-point scale). These elements are illustrated in the GAP model below (Figure 2).

Figure 1

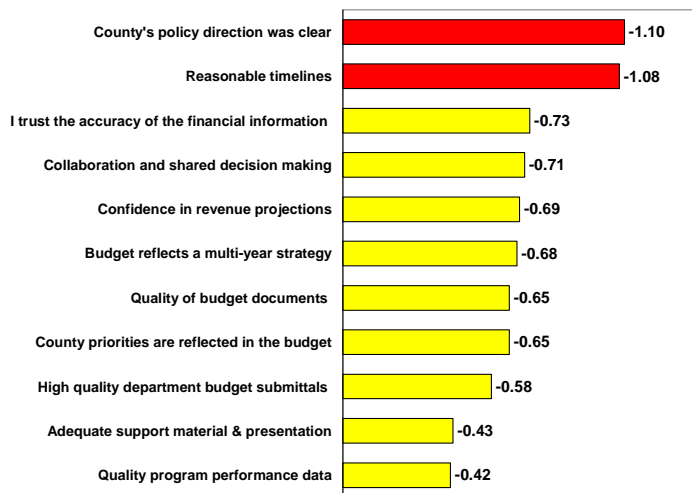
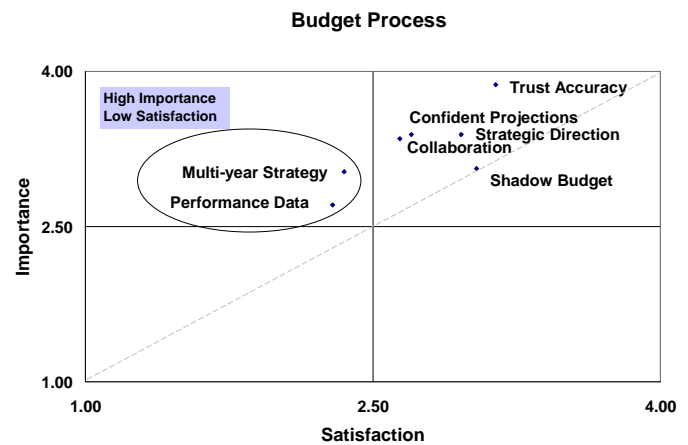


Figure 2



Participants also gave overall ratings to the budget process, the mean rating was relatively high (6.8 out of 10), the lowest overall satisfaction ratings came from participants who work in Health and Human Services. These departments also suffered the highest budget cuts. The highest overall satisfaction ratings came from participants who were not directly involved in the logistics of the financial preparations (participants who did not identify themselves as directors, managers, or analysts), the budget process may have been less arduous for these participants.

Satisfaction with the quality of departmental submittals and trusting the accuracy of the financial information were the strongest predictors of overall satisfaction. The lowest satisfaction ratings for department submittals came from financial analysts. Other significant predictors were satisfaction with the completeness of documents, reasonable timelines, shared decision-making processes, and clear County policy direction. Satisfaction with sharing information and communication with the Budget Office also predicted overall satisfaction.

Based on the above evaluation, future budget process improvements should focus on any barriers that may affect timelines such as clear County policies and the timeliness and accuracy of budget documents and financial information. In addition, further attention should be given to developing both multi-year strategies and quality program performance data.

¹ The full 14-page report (#004-03) is available on-line or by contacting the Budget Office.