

FY2006 BUDGET PROCESS REVIEW

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A REPORT FOR THE MULTNOMAH COUNTY BUDGET OFFICE

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REPORT PREPARED BY:
LIANG WU, SENIOR ANALYST
MATT NICE, PRINCIPAL ANALYST
MULTNOMAH COUNTY
BUDGET OFFICE EVALUATION
503-988-3312 EXT. 22306

<http://www.co.multnomah.or.us/dbcs/budget/performance/>

FY2006 Budget Process Review

The FY2006 budget process of priority-based budgeting changed the way the Multnomah County approaches budgeting. Multnomah County's Budget Office annually conducts a post-budget process survey in August. The survey results will be used to improve procedures and operations for the upcoming FY2007 budgeting. The survey instrument was sent to a total of 104 respondents who participated in development of the FY2006 Budget. Sixty-five surveys were returned for a high 62% response rate. Participants were asked to provide feedback and rate their experience and satisfaction in various areas such as training and preparation, budget process, procedures, and the final FY2006 adopted budget. Participants were also asked to identify changes that would improve the budget process and to specify what they most appreciated about their experience. Finally, participants were asked to rate themselves and the Budget Office staff on a variety of key work relationship criteria.

Summary of Results

- ❖ Survey respondents gave a much higher overall satisfaction rating for FY2006 budget process than for FY2005. On a scale of 1 to 10, the average mean rating was 7.05 this year compared to 6.29 last year.
- ❖ Three quarters (75%) of survey respondents reported that the FY2006 budget process was better than previous year. Last year, only 31% of respondents reported FY2005 was better than FY2004. Results suggest substantial improvement under the new priority-based budgeting process over the previous budgeting process.
- ❖ GAP analysis revealed that the levels of satisfaction agreed with the levels of importance for most elements of Budget Preparation and Process—nearly all fell within 'High importance and High Satisfaction' category. Lower satisfaction was found only in citizen and other stakeholders' involvement, indicating a higher importance but relatively low satisfaction.
- ❖ Comparing this year's Budget Process results with last year's found significant positive improvement in respondent's satisfaction ratings for the county's strategic direction, multi-year strategy, collaboration, use of performance data, and stakeholder involvement.
- ❖ Both the County departments and the Budget Office rated each other's efforts high, especially on the level of professionalism and level of cooperation. Respondents' rankings for efforts received were largely consistent with their rankings on efforts extended, although the later was a little bit higher. Close match was also found between departmental ranking of efforts received from the Budget Office and the Budget Office's ranking on efforts extended to the Departments.
- ❖ Results of analysis indicate that satisfaction with the final adopted budget and efforts/supports received from the Budget Office or departments are associated with the overall ranking of the new FY2006 budgeting process. The more satisfied with the adopted

budget and the efforts received, the higher ranking respondents gave to the FY2006 budgeting process.

- ❖ Eighty percent of the survey respondents provided comments on the new budget process and suggestions for improvement. Areas for improvements pointed by respondents include: clarity of the County’s long term vision/strategies, better performance measures, more policy level discussions, better reporting of Web tool, and more staff and citizen involvement. The most cited appreciations are transparency of the process, focusing on priority and outcome, submission of program offers, and the new web tool for budget data.

Survey Respondents

The survey was sent anonymously via email to Multnomah County employees whom were identified as participants in the development of the FY2006 Budget. The survey instrument was sent to two groups: 91 departmental employees and other non-departmental staff, and seven Budget Office employees.¹ A total of 51 surveys were returned from departmental employees and 14 from the Budget Office, for response rates of 45% and 100%, respectively. Combined, the overall response rate was higher at 62%, an 8% increase over last year’s response rate.²

Table 1. Service Area and Responsibility of Survey Respondents (rank ordered)

Priority Area	N	%		Responsibility	N	%
Accountability	15	23.1%		Department/ Division Dir.	23	35.4%
Safety	14	21.5%		Budget/Finance Analyst	21	32.3%
Basis Needs	10	15.4%		Budget/Finance Manager	10	15.4%
Other/Unknown	10	15.4%		Department Line Staff	10	15.4%
Education	6	9.2%		Board Member/ Board Staff	1	1.5%
Vibrant Community	6	9.2%				
Thriving Economy	4	6.2%				
Total	65	100%		Total	65	100%

The Table 1 displays the characteristics of the respondents. About half of respondents were management staff and about half were non-management. With the exception of elected officials or their staff, there was acceptable representation based on responsibility level. In terms of priority area, a relatively large percent of survey participants were staff whose work was mostly typically associated with Accountability and Safety priority areas.

¹ Budget Office staff had to respond to surveys for more than one department each. There were seven staff and a total of 14 possible department/agencies/others. A greater number of surveys were initially sent, however out of office replies listed several cases where individuals would be out of the office—typically on vacation—during the survey period. These cases were removed from the overall distribution count.

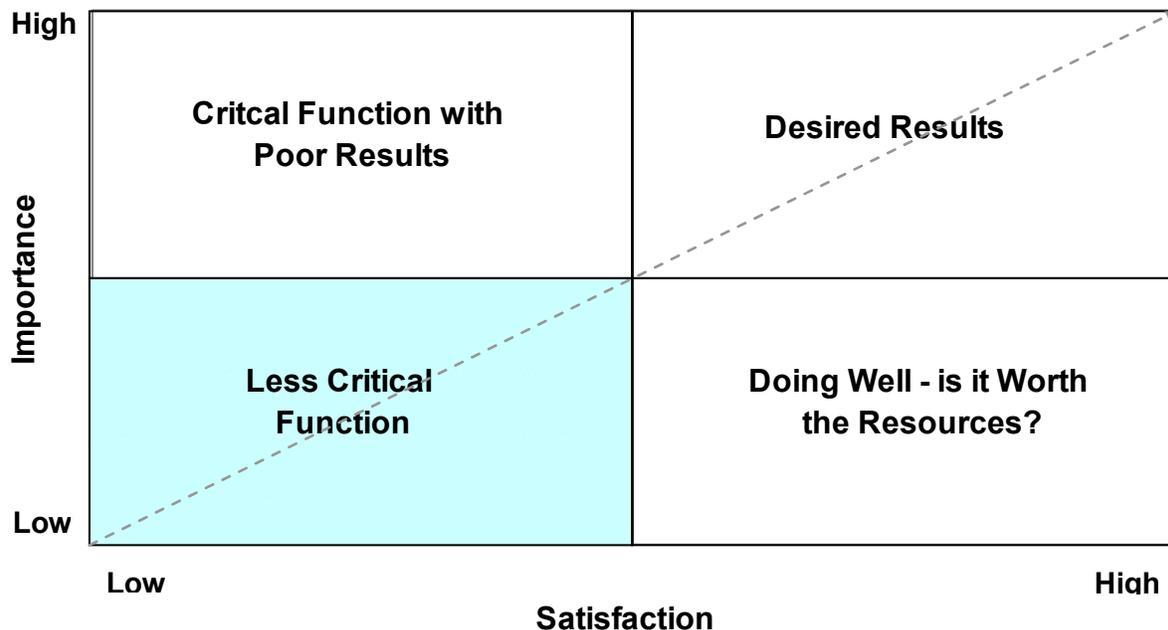
² In the FY05 process review there were a total of 52 responses from a possible 96, for an overall response rate of 54%.

GAP Method: Model and Scores

The budget process survey data was analyzed using a GAP method. The GAP method is a tool used to help identify priority concerns that need the most attention for improvement. It can also be used to make decisions about shifting valuable resources. For best results, the tool should be used in two ways: 1) values plotted in a GAP model, and 2) reviewing GAP scores.

The GAP model is produced by mapping a series of metrics for each question onto a graph to prioritize a plan of action (see Figure 1). The metrics are based on two related questions and evaluating them in relation with each other (i.e., satisfaction versus importance, seriousness of a problem versus ease of solution). The model in Figure 1, identifies areas of low satisfaction to the left; the top left quadrant is a higher priority than the bottom left. The right side of the model indicates high satisfaction; the top right is the desired result of both high importance and high satisfaction, while the bottom right models performance levels that exceed need or expectation. In some cases, resources that are being spent on items that fall into the bottom right quadrant might be shifted to other areas needing improvement.

Figure 1. GAP Model



Areas of potential improvement would fall into the quadrant labeled “Critical Function with Poor Results” because there is low satisfaction for functions that are rated high in importance. Of less concern are functions that fall into the lower left quadrant labeled “Less Critical Function” because although there is low satisfaction, these functions are also rated as less important. Finally, items that fall into the area labeled “Doing Well – is it Worth the Resources?” are those that need the least attention and resources to improve.

The second way to use the method involves the GAP score—the difference between the respondent’s Satisfaction scores and the Importance scores when using equivalent scoring

rubrics. The closer the difference is to zero the better the balance between an item's importance and satisfaction to the respondent. Scores of zero would fall on the diagonal line illustrated in the GAP model—the diagonal displays perfect alignment between the two related variables. The closer the variables fall to the diagonal the closer to optimal performance.

When using the GAP method, both the model and the scores should be evaluated. The model may show items plotted away from the diagonal, but which still may be located in the desired result quadrant. Additionally, GAP scores of zero—perfect alignment—may be less useful if they fall in the less critical function quadrant. Both the placement of the GAP (illustrated in the model) and the size of the GAP (indicated by the score) are important indicators of performance.

Budget Preparation, Budget Process, and Multnomah County Objectives

Based on their experience in developing the FY2006 budget, participants were asked to rate their satisfaction by responding to a series of questions that assessed the budget preparation, budget process, and Multnomah County objectives reflected in final adopted budget. Participants also rated each question for its importance.³ To determine the agreement between what participants valued and what they experienced, the mean levels of satisfaction were plotted against the mean importance ratings. A list of all questions as they appeared on the survey, the means for satisfaction and importance, and their overall GAP scores can be found in Table 4 in the Appendix.

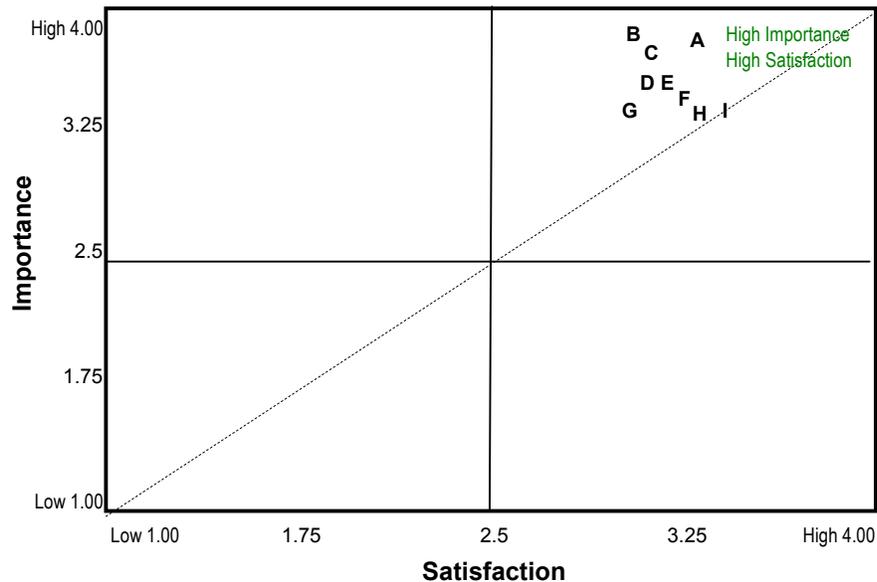
Budget Training and Preparation

Nine questions assessed the aspects of **budget training and preparation**. Additional questions were added this year to assess the success of new features such as the web tool training. Figure 2 displays the GAP model results for the series of statements related to budget training and preparation, which shows that average satisfaction ratings in the budget training preparation section exceeded three on a 4-point scale.

Overall, respondents rated most question important and were also satisfied with the results. The respondents gave highest satisfaction ratings for clearly posted budget calendar with *milestones delivery dates* (mean=3.32), *knowledge and skills to prepare the budget in the web tool* (mean=3.29), and *adequate budget preparation training* (mean=3.23). Satisfaction with *program offer training*, while satisfied overall, was rated somewhat lower (mean=3.02).

³ The satisfaction and importance of budget preparation, process, and Multnomah County objectives were rated on 4-point scales with lower scores indicating less satisfaction or importance. The scales appearing on the survey were reverse coded to ease interpretation.

Figure 2. FY2006 Budget Training and Preparation*



***Questions:** **A**-Milestones delivery dates; **B**-Instructions in Budget Manual; **C**-Informative budget documents; **D**-Level of access to budget detail; **E**-High quality of program offers; **F**-Adequate budget preparation and training; **G**-Adequate program offer development training; **H**-Adequate web tool training; **I**-knowledge and skills need to prepare the budget.

Figure 3. FY2006 Budget Training and Preparation GAP Score (rank ordered)

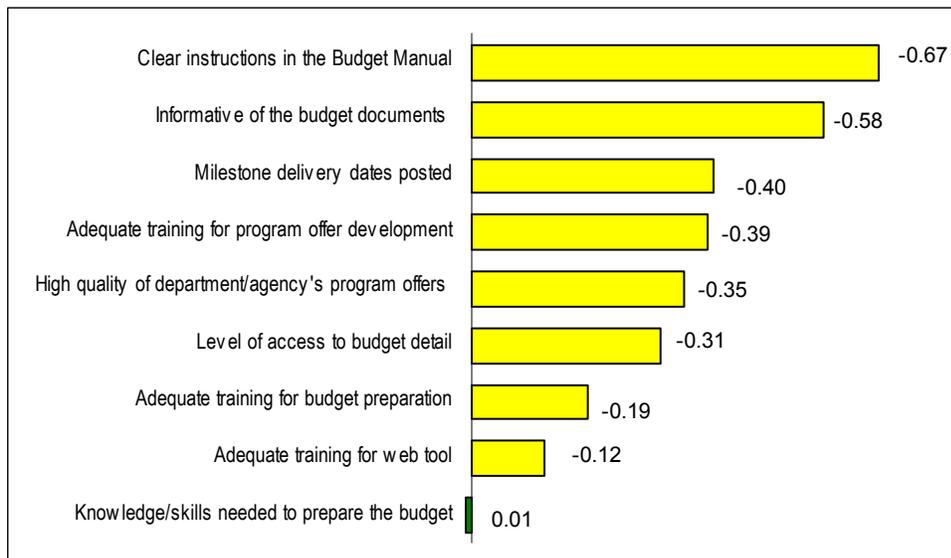


Figure 3 displays the actual GAP scores—the difference between ‘Satisfaction’ and ‘Importance’—in descending order. GAP scores in this section could range from -3 to +3, with 0 being optimal.⁴ Negative scores are of most concern, meaning their importance outweighed the

⁴ The range of scores were from 1 to 4, therefore a score could range from -3 (1-4) to 3 (4-1).

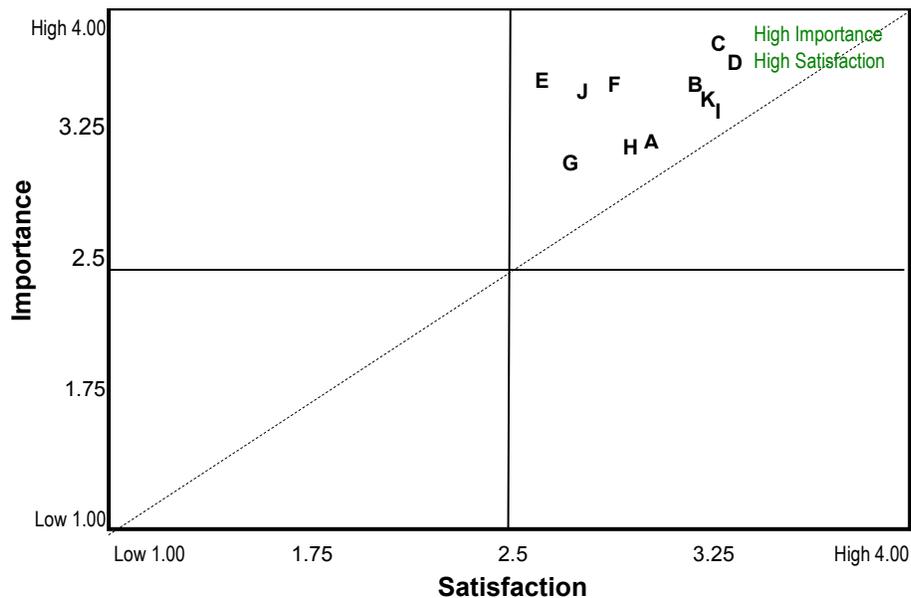
level of satisfaction. Scores of -1, -2, or -3 suggest areas where expectations were not met. Overall, all surveyed areas regarding budget training and preparation were operating within desired parameters (in this case scores between 1 and -1, with 0 being optimal). These results showed little difference from the FY2005 results.

Budget Process

Figure 4 displays the GAP models for the series of statements related to the **budget process** for FY2006.⁵ Overall, respondents rated most questions important and were also satisfied with the results. *Accuracy of the financial information, confidence in grant and revenue projections, budget to reflect long-term priority and multi-year funding strategy, and using quality performance measures* were rated as most important areas. The top five satisfaction rating were *viewing program offers and program ranking via MINT/Internet, confidence in grant and revenue projections, accuracy of the financial information, and opportunity to provide input during program offer creation or revision.*

Although agreement between importance and satisfaction were found for all statements related to the budget process (all in ‘High importance and High satisfaction’ region), relatively larger gaps existed in areas such as *long-term priority and multi-year funding strategy, transparent process, and using quality performance measure in program offers.*

Figure 4. FY2006 Budget Process*

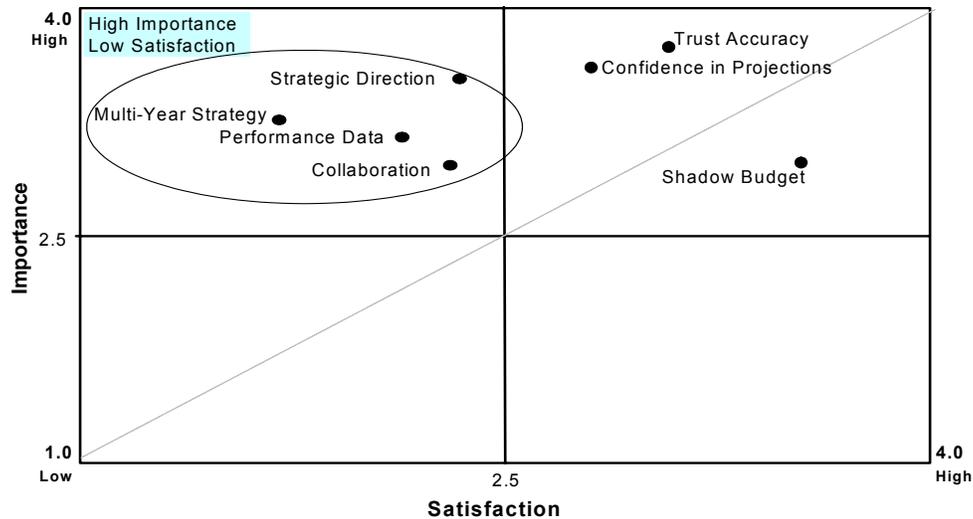


***Questions:** **A**-On-going communication; **B**-Priority driving resource allocation; **C**-Accuracy of the financial information; **D**-Confidence in grant and revenue projections; **E**-Reflects long-term priority and multi-year strategy; **F**-Used quality performance measures; **G**-Collaboration and shared decision-making; **H**-Useful input/feedback from Outcome team; **I**-Opportunity to provide input; **J**-The process was transparent; **K**-Used MINT/Internet for budget documents.

⁵ Three statements that have positive GAP scores were not graphed (mean satisfaction exceeds mean importance). They are: used a shadow/supplemental budget system (GAP=0.13), Viewing Board ranking of program offers via MINT/Internet (GAP=0.13), and MINT/Internet was a convenient way to review the program offers (GAP=0.3),

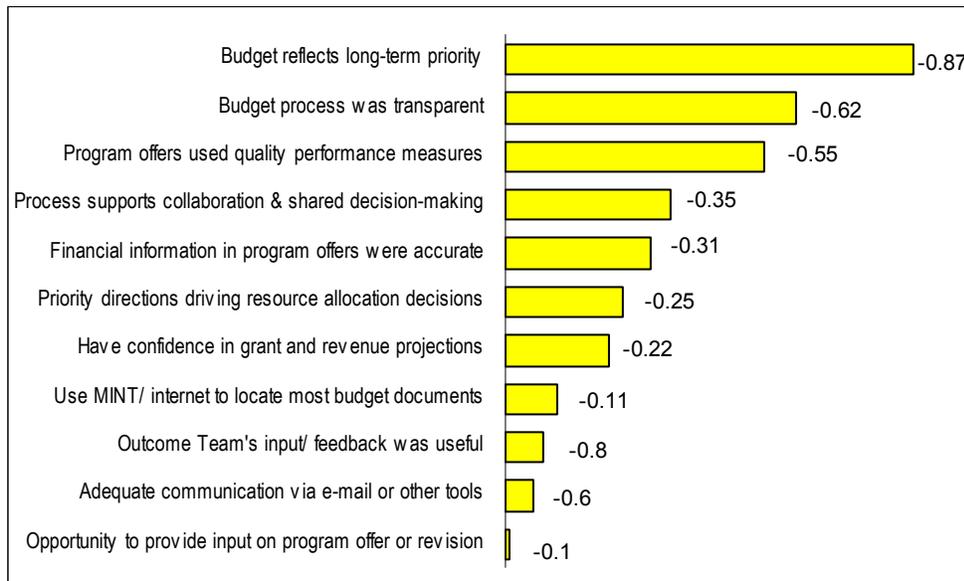
There were several issues identified in the previous FY2005 budget process. Specifically, there were large GAPS (high importance and low satisfaction) identified for the following issues: *strategic direction, multi-year strategy, the use of performance data, and shared collaboration* (see Figure 5). As shown in Figure 4 above, all of these issues have shown substantial improvement under the new priority-based budgeting process. The new process reverses the last two years of decline of satisfaction with the budget process.⁶

Figure 5. Previous Year's (FY2005) Budget Process Results



Source: FY2005 Budget Process Review, Figure 3a page 5.

Figure 6. FY2006 Budget Process GAP Score (rank ordered)



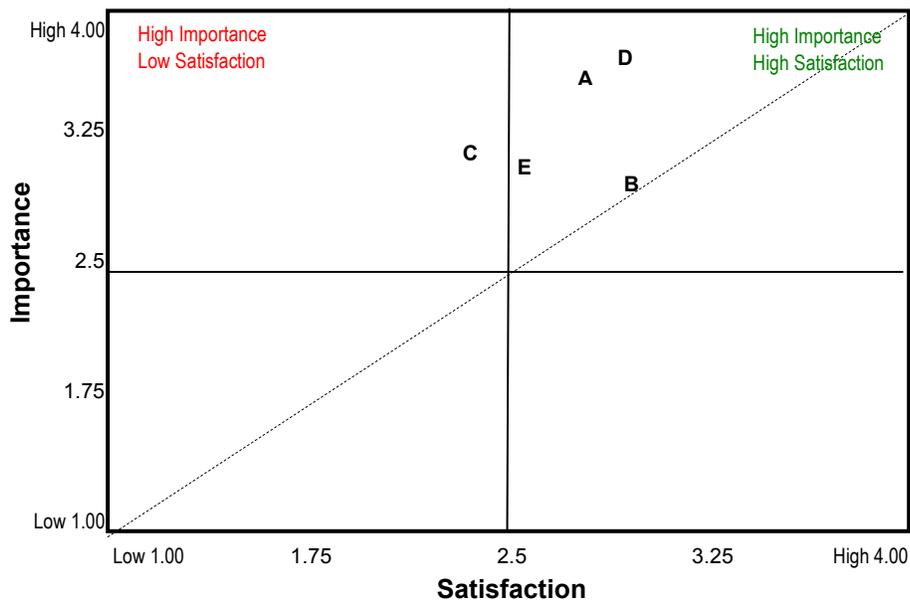
⁶ For past results, see FY2005 Budget Process Review and the 2003-2004 Budget Process Review at http://www.co.multnomah.or.us/dbcs/budget/performance/pmg_reports/budget_process_04.pdf and http://www.co.multnomah.or.us/dbcs/budget/performance/pmg_reports/budget_process_05.pdf.

Again, above GAP scores in the budget process section could range from -3 to +3. The actual GAP scores for 11 statements are displayed in Figure 6. Overall, all surveyed areas regarding budget process were operating within desired parameters.

The Adopted FY2006 Budget

Figure 7 displays the GAP model for the series of statements assessing how well Multnomah County objectives are reflected in the adopted budget for FY2006. The highest rating for importance were the *adequate description of the essential components in program offers* and *county priorities clearly reflected in the adopted budget*. Respondents gave higher satisfaction ratings to *organizing the budget by priority area* and *service components reflected in program offers*. All statements regarding the adopted budget show congruency between the level of importance and the level of satisfaction except one—*meaningful citizen and stakeholders’ involvement*, which fell within an area of ‘High importance and Low satisfaction’ in the GAP chart.

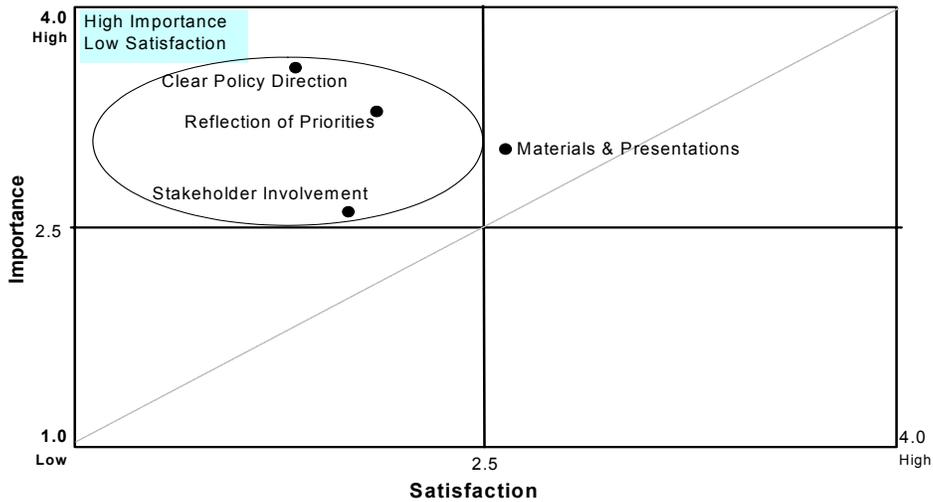
Figure 7. FY2006 County Adopted Budget*



***Questions:** **A**-Budget reflects county priorities; **B**-Organizing Budget by priority area/policy objectives helps; **C**-Meaningful citizens and stakeholders involvement; **D**-Program offers adequately describes service; **E**-Use MINT/Internet to view adopted budget/program offers.

There were several issues identified in the previously adopted FY2005 budget. While slight changes did occur in the questions asked, specific questions did transcend the two budget years. Specifically, there were large GAPs (high importance and low satisfaction) identified for the following issues: the *adopted budget reflects clear policy direction*, the *adopted budget is a reflection of county priorities*, and *citizens, contractors and other stakeholders were meaningfully involved in the budget process* (see Figure 8). As shown in Figure 7 above, many of the similar issues suggest substantial improvement under the new priority-based budgeting process.

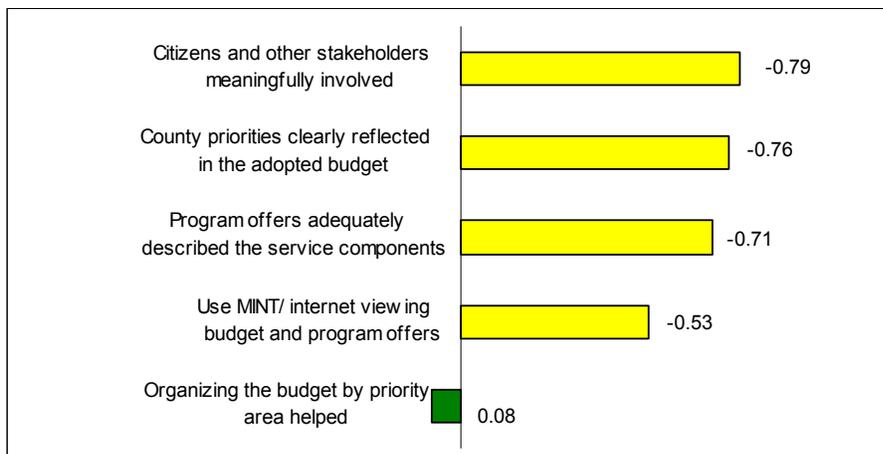
Figure 8. Previous Year's FY2005 County Adopted Budget Results



Source: FY2005 Budget Process Review, Figure 4a page 6

Figure 9 shows the actual GAP scores for all statements regarding the FY2006 adopted budget. Again, GAP scores in the budget process section could range from -3 to +3, with 0 being optimal. There was almost no gap between importance and satisfaction on the statement *'organizing the budget by priority area helped illustrate how program offers were linked to priority maps and policy objectives'*, indicating that respondents were quite happy with the way the adopted budget was organized. Overall, all surveyed areas regarding the adopted budget were operating within desired parameters.

Figure 9. FY2006 County Adopted Budget GAP Score (rank ordered)

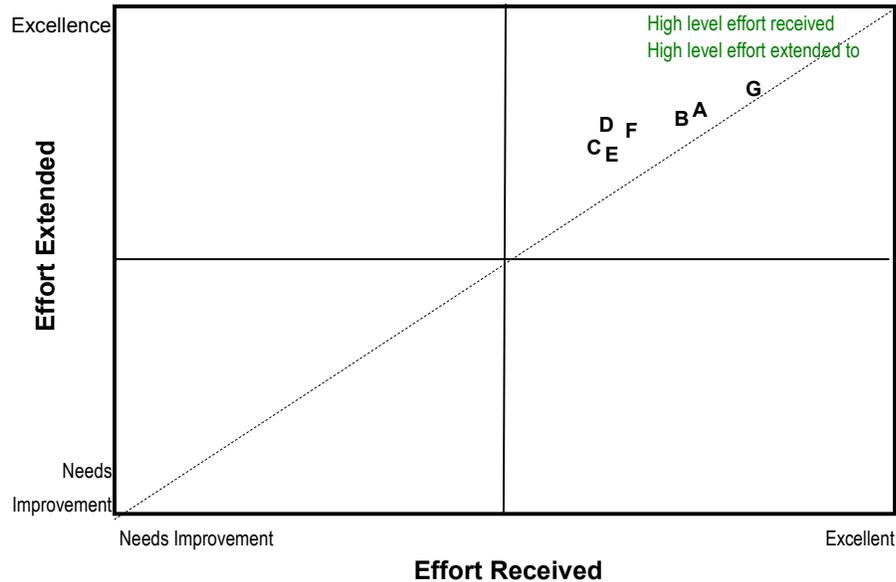


Budget Office and Departmental Staff Efforts

Survey participants were asked to respond to a series of statements that asked about the efforts they received from Budget Office staff or Department staff and the efforts extended to Budget Office or Departments using a 1-3 point scale (1 = needs improvement to 3 = excellent).⁷ The mean ratings for these statements are listed in the Appendix (Table 5).

Figure 10 displays the results of the GAP model for staff effort ratings. GAP model is used to evaluate the congruence or gaps between effort received and effort extended to, therefore, mean scores in the top right quadrant indicate that survey respondents rated high to the efforts they received from other party as well as the efforts they extended to the other party. Not surprisingly respondents generally rated their efforts extended to other parties a little bit better than their ratings on efforts received.

Figure 10. Effort Received from/Extended to Budget Office/Departments*

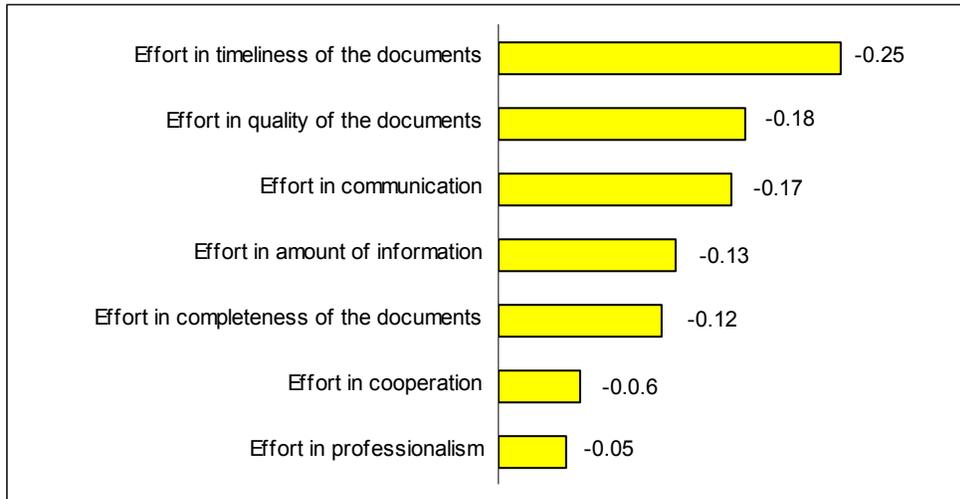


***Questions:** **A**-Level of cooperation; **B**-Completeness of the documents; **C**-Level of communication; **D**-Timeliness of the documents; **E**-Amount of information; **F**-Quality of the documents; **G**-Level of professionalism

The top three effort ratings on both received and extended are professionalism, cooperation, and the completeness of the documents. Gaps between perceived effort extended and received were slightly larger on level of communication, timeliness of the documents, and quality of the documents than other four effort areas (see Figure 11 for actual scores).

⁷ Surveys sent to participants who work for the Budget Office were reworded to reflect efforts extended to and received from the departments they worked with. The results were combined and are presented together. The 3-point effort scale appearing on the survey was reverse coded to simplify interpretation of results.

Figure 11. GAP Score Between Effort Received and Extended (rank ordered)



The effort ratings are also grouped by respondent group to see if there is any difference between the Departments and Budget Office on perception of efforts received and extended. The mean ratings and GAP scores are given in the Appendix (Table 6). Overall, the ratings from departments (efforts received from or extended to Budget Office) and Budget Office (efforts extended to or received from departments) were very close.

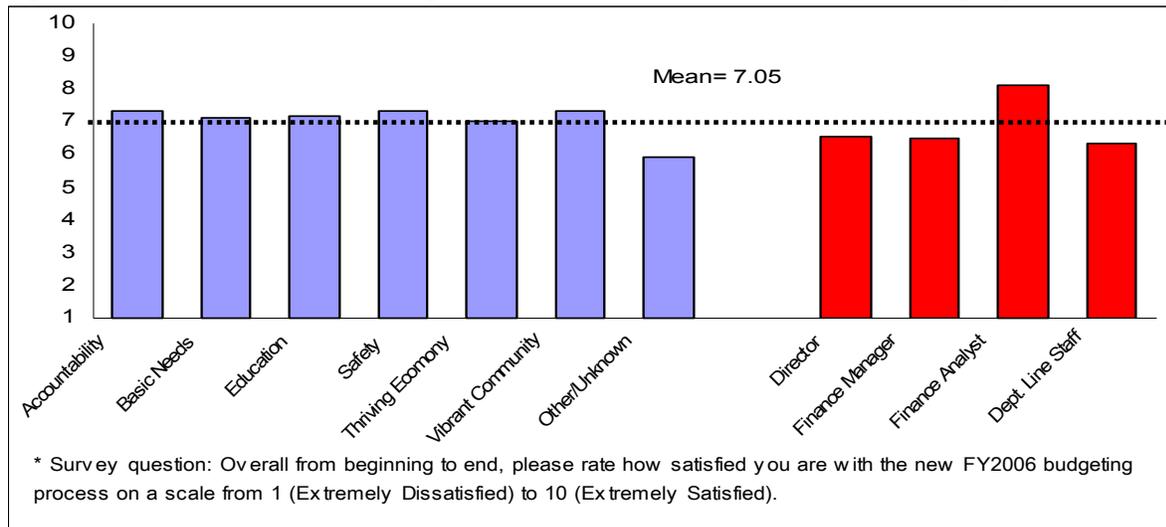
Some differences were identified worth noting. Departments gave a slightly higher rating on the *completeness of the documents* they submitted than the Budget Office perceived. On the other hand, departments rated lower on the *timeliness of the documents they received* than the Budget Office perceived. However, only two ratings suggest a statistically significant difference between the departments and Budget Office—the *level of communication departments extended to the Budget Office* and the *quality of the documents department submitted to the Budget Office*.⁸ The Budget Office perceived a lower level of communication (mean rating are 1.85 and 2.49 respectively) and lower quality of documents (mean rating = 2.15 and 2.61 respectively) they received than the department thought to give.

Overall Satisfaction Ratings

Participants were asked to provide an overall rating of the FY2006 budget process from beginning to end using a 1 to 10 satisfaction scale (1= not satisfied to 10 = exceptionally satisfied). Figure 12 shows the mean results by priority area and by role in budget development.

⁸ T-tests for between-group means were performed. Significant level ≤ 0.05 .

Figure 12. Overall FY2006 Budget Process Satisfaction Score by Demographic



The average rating for overall budget process was relatively high, 7.05 out of 10. This is a significant improvement from last year's mean score of 6.29. The overall budget experience rating varies slightly by respondents' position in priority area and their role in the budget process. However, average score in each priority area exceed 7.0. Grouping ratings by respondent's job responsibility found that financial and budget analysts had the highest overall satisfaction ranking of the budget process.

Predictors of Overall Satisfaction

A series of regression analyses were conducted to determine if respondents' experience or perceptions in budget preparation and training, process, objective reflected in the budget, or satisfaction on effort received are associated with the overall rating they gave to the FY2006 budgeting process.

Results of simple regression analysis indicate that the relationships between the overall satisfaction rating and four areas surveyed (budget preparation and training, process, views of the adopted budget, and level of effort received) were statistically significant at 0.01 level.⁹

Then, the average ratings on preparation/training, process, adopted budget, and effort received were entered in a multiple regression model as independent variables. The results of multiple regression analysis suggest that, while controlling for other variables in the model (holding other three ratings in constant), the association between respondents' view of adopted budget or effort they received in the process and their overall satisfaction rating were statistically significant¹⁰. The results suggest that the more the respondents were satisfied with the adopted budget (priority focused, clear policy direction, meaningful stakeholder involvement, great program offers, and easy access to the budget documents) and the level of effort received (from Budget Office or

⁹ Average score was calculated for preparation and training, process, adopted budget, and effort received. Then the mean score for each area was used as independent variable in the simple regression model.

¹⁰ Adopted budget: $\beta=0.54$ $t=5.70$ $p.<0.01$ Effort received: $\beta=0.20$ $t=2.27$ $p.<0.05$

departments, depending on respondent's position), the more likely they gave a higher rating to the FY2006 budgeting process.

Comparing FY2006 with FY2005

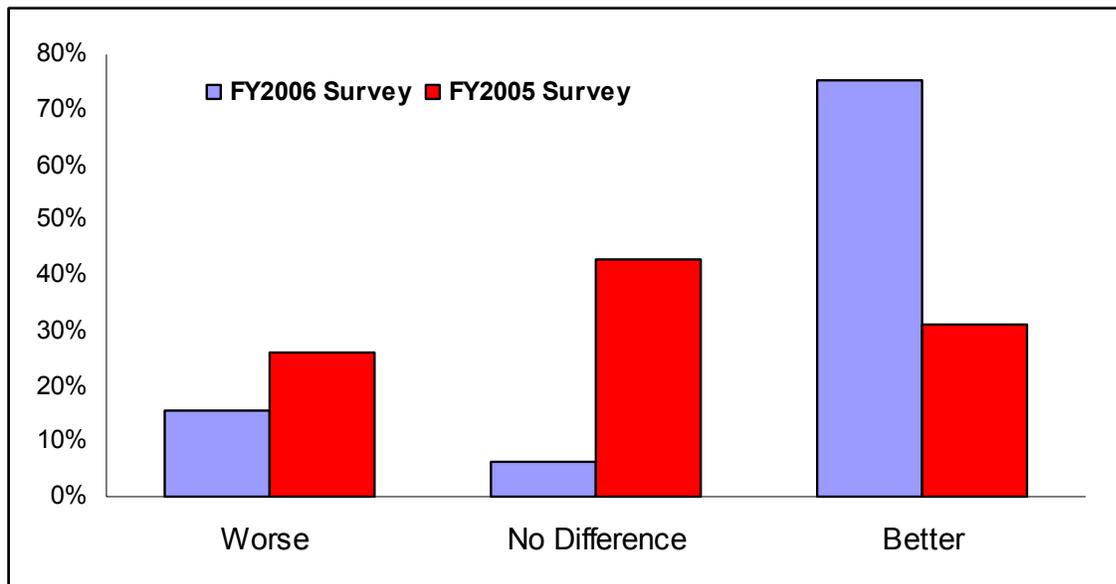
Survey participants were asked to rate their experience for the FY2006 budget process in comparison to the FY2005 budgeting process (worse, no different, or better) and to explain why. Table 2 displays the frequencies of the ratings.

Table 2. Budget Process FY2006 Compared to FY2005

	Number of Responses	Percentage
Worse	10	15.4%
No Different	4	6.2%
Better	49	75.4%
Total	63	100%
Missing	2	-

Seventy-five percent of respondents believed that FY2006 budget process was better than the process of FY2005. These results appear consistent with improved scores in many areas over the previous FY2005 process. Only 6% said there was no difference. The same question was asked in last year's budget survey, while less than a third (31%) answered 'better than previous year' 43% responded 'no difference'. Again, results suggest substantial improvement under the new priority-based budgeting process over the previous budgeting process.

Figure 13. Comparison of Current Year and Previous Year



Last year, three issues were raised as areas for improvement by the survey participants. This year's participants were asked to rate how these issues have changed, using a scale from 1

(Substantially Worse) to 10 (Substantially Improved). Table 3 shows the issues and the average ratings.

Table 3. How These Issues Have Changed This Year

	N	Mean	SD
The Budget Management System	55	7.11	2.20
Clear County Policy Direction	63	6.13	2.19
Better Communication of Policy Direction	63	5.60	2.06

Compared to last year’s process, improvement was found in ‘Budget management System’ and ‘Clear county policy direction’. In FY2005, mean score for ‘Clear county policy direction’ improvement was 3.16, compared to 6.13 of this year. No comparison can be made for ‘Better communication of policy direction’ since this question was not asked last year.

Participant Comments about the Budget Development Process

The survey participants were also provided with opportunities to comment on the FY2006 budget process and to identify what they most appreciated about the budget process and the important change they want to make in improving the new budget process. About 80% of respondent provided written comments and feedback to the open-ended questions.

What Respondents Most Appreciated.

In answering the question of ‘*identify the one thing you most appreciated about the new budget process*’, the following aspects were mentioned by the respondents:

- Priority based budgeting and focusing on the outcomes. Respondents viewed FY2006 as a good attempt at setting budget priorities. Someone commented that County’s strategic direction was clarified in the process.
- Submitting program offers. The program offers made information available to the Board and public in an organized and detailed manner. It forced managers to be accountable for ‘selling’ their programs. It also forced them to take a fresh look at the services and the way they measure outcome/success.
- Transparency of the process. Respondents like the amount of information put out on the internet and the speed the information flowed. The transparency of decision making at the board level was also mentioned.
- The new web tool for entering and viewing budget data. Respondents commented that the web tool for data entry worked quite well. The technical team was very responsive to problems as they surfaced.
- Fairness and collaboration. It was believed that everyone had to submit a program offer levels playing field. One respondent suggested that in the past, some programs unfairly underwent more scrutiny than others. Collaboration with other departments and extensive staff involvement were also mentioned.

Suggestions for Improvement.

Participants were asked to identify important changes that they felt would improve the budget process. The most common theme was related to clarity of priorities, better performance measures, and more citizen involvement. Specific technical suggestions on improving program offers and Web tool were also frequently mentioned.

- More clarity of the County's long term strategic plan and vision. More visibility to the logic behind priority decisions.
- Improvement to the performance measurements. There is too much leeway on what is measured.
- More citizen involvement/participation. More line staff involved with process. Other governmental jurisdictions need to be involved so that the County isn't trying to address priorities that are better addressed elsewhere.
- Better Web reporting tool. Better clarity on how to scale program offers. More consistent definition and use of administration and support.

For Better or Worse, Things That Were Different From the Past.

Respondents who believed this year's budgeting process was either better or worse than last year's were invited to write why they feel this year's budget was different from the past. Major points are listed below.

- More comprehensive look at what the County is trying to achieve. The priority based process did lend itself to clearer policy direction. It provided a framework from which to make decision.
- Great transparency and more open process. The program offers allow anyone to finally see what is the County does, in a clear concise format; everything is out in the open. More information were provided about what was actually being purchased and the expected outcomes.
- More of a long-term focus, less opportunity for elected officials to cut deals for pet projects.
- More inclusive and collaborative. Great county involvement at all levels.
- The technology developed to support this new budget process is amazing.
- Deadlines were unreasonable, instruction was provided too late, ability to reconcile numbers in program offers was not adequate.
- More work and bureaucracy involved to reach the final outcome—the adopted budget.
- Lack of citizen involvement and not enough communication across the Board about their priorities. Process fell apart after Executive budget was released.

Conclusion

The results of this analysis indicate that the majority survey respondents had a positive experience of FY2006 budgeting. The number of responses and the response rate were the highest since data has been recorded. The average rating on the overall budgeting process is the highest of last three years. Three out of four participants reported this year's budget was better than the previous year. GAP analysis shows that distances between satisfaction and importance in many areas narrowed significantly compared to the previous FY2005 budget. Of the 28 items

regarding preparation and training, process, and the adopted budget that were surveyed, only one was found to fall into the category of ‘High importance and Low satisfaction’.

Respondents gave high marks on the efforts they received from the Budget Office. The Budget Office was also satisfied with the professionalism, support and cooperation they received from the departments’ staff. The perceptions of effort received on the one end and the effort extended to the other end were quite consistent except two areas: the level of communication the departments extended and the quality of documents the departments submitted to the Budget Office. Budget Office staff would like to see improved communications and increased quality of documents from department staff.

Although hoping for further improvement, respondents were very satisfied with the new Web tool and the MINT/Internet access to program offers and other budget related documents. The satisfaction ratings for MINT/Internet access of budget information were among the highest ratings of the budget process. There was little gap between satisfaction and importance reported in these areas.

As also indicated by the analysis, experience and satisfaction in budget preparation, process, priorities reflected in the adopted budget, and efforts received from related parties are associated with the overall rating the participants gave to the budgeting process. The multiple regression analysis further revealed that the effects of satisfaction with effort received and the adopted budget on the overall rating could still be detected while other factors are equal.

The purpose of the budget process review is to help improve the future budget process. The following improvements were recommended based on the survey results and respondent comments:

- ◆ Ongoing refinement of the County’s long term strategic vision and policy direction during the budget process. Clarify the links of program offers to county priorities and cause effects in strategic maps. Training and discussion forums can be arranged for this purpose.
- ◆ Strengthen outcome-focused budgeting by requiring quality performance measures for every program offer. Promised service outcomes in program offers should be deliverable and measurable. Move simple input or output measures towards short term and intermediate outcome measures.
- ◆ Improve citizen and stakeholders’ involvement as well as intergovernmental agencies’ collaborations in the County budgeting process. More inter-departmental dialogs in making program offers are also needed to provider better and cost-effectiveness services.
- ◆ Continue to improve efficiency and effectiveness of the budget process through better communication, better budget tools development, and better technical support. Budget Office should address ongoing quality improvement by providing training and investing on the technologies.

Appendix A

Table 4. Average Rating and GAP Scores for Budget Preparation, Process, and Adopted Budget

Survey Questions	Satisfaction*		Importance**		S-I
	Mean	SD	Mean	SD	Gap
Budget Training and Preparation					
The milestones delivery dates to develop the budget were clearly posted (budget calendar).	3.32	0.57	3.72	0.49	-0.40
The instructions in the Budget Manual were clear.	3.10	0.60	3.77	0.50	-0.67
The budget documents (e.g., Personnel cost planner, FTE/-Cost splitter, Internal Service Rates, etc.) were informative	3.17	0.55	3.75	0.51	-0.58
I was satisfied with the level of budget detail to which I had access.	3.16	0.75	3.48	0.67	-0.31
My department/agency's program offers were of high quality.	3.17	0.64	3.52	0.59	-0.35
Adequate budget preparation training was made available to me (budget boot camps, rodeos, individual assistance, etc)	3.23	0.76	3.42	0.71	-0.19
Adequate program offer development training was made available to me.	3.02	0.77	3.40	0.71	-0.39
Adequate web tool training was made available to me.	3.20	0.78	3.32	0.69	-0.12
I had the knowledge/ skills/ abilities I needed to prepare the budget in the web tool.	3.29	0.65	3.29	0.71	0.01
Budget Process					
On-going email, newsletters, Team meetings and web posting adequately communicated the new process to me.	3.08	0.64	3.14	0.69	-0.06
In general, I understand the priority directions driving resource allocation decisions.	3.20	0.76	3.45	0.66	-0.25
I trust the accuracy of the financial information contained in my department/ agency's program offers.	3.32	0.62	3.63	0.57	-0.31
I have confidence in my department/ agency's grant and revenue projections.	3.36	0.55	3.58	0.53	-0.22
I believe the budget reflects a long-term priority and multi-year funding strategy.	2.59	0.83	3.46	0.59	-0.87
My department/ agency's program offers used quality performance measures.	2.90	0.69	3.45	0.73	-0.55
The new process supports collaboration and shared decision-making.	2.76	0.91	3.11	0.66	-0.35
Excluding the web tool and SAP, I used a shadow/supplemental budget system to build my budget.	2.88	0.96	2.75	1.05	0.13
The Outcome Team's program offer input/ feedback was useful.	3.05	0.81	3.13	0.71	-0.08
I had an opportunity to provide input during the program offer creation or revision.	3.31	0.79	3.32	0.67	-0.01
Overall, the budget process was transparent.	2.81	0.85	3.44	0.64	-0.62
The MINT/ internet was a convenient way to review the program offers.	3.42	0.69	3.39	0.58	0.03
I viewed the Board's ranking of program offers online via the MINT/ internet.	3.37	0.78	3.23	0.68	0.13
I typically used the MINT/ internet to locate most budget related documents.	3.30	0.67	3.40	0.69	-0.11
The Adopted Budget					
The priorities of the County as an organization were clearly reflected in the adopted budget.	2.82	0.71	3.58	0.68	-0.76
Organizing the budget by priority area helped illustrate how program offers were linked to priority maps and policy objectives	3.02	0.60	2.94	0.77	0.08
Citizens and other stakeholders were meaningfully involved in the development of the budget.	2.38	0.74	3.17	0.68	-0.79
Program offers that adequately described the essential components of the service to be delivered.	3.00	0.65	3.71	0.49	-0.71
Since the budget was adopted, I typically use the MINT/ internet versus the printed adopted budget document to view program offers	2.60	0.85	3.13	0.76	-0.53

* 1= Strongly Disagree, 2=Disagree, 3=Agree, 4=Strongly Agree.

** 1=Not Important, 2=Less Important, 3=Important, 4=Very Important.

Table 5. Effort Ratings and GAP Scores

Survey Questions	Effort Received		Effort Extended to		GAP
	Mean	SD	Mean	SD	R-E
The level of cooperation	2.61	0.70	2.67	0.54	-0.06
The completeness of the documents	2.52	0.67	2.64	0.48	-0.12
The level of communication	2.30	0.75	2.47	0.56	-0.17
The timeliness of the documents	2.35	0.74	2.60	0.53	-0.25
The amount of information	2.33	0.67	2.46	0.59	-0.13
The quality of the documents	2.43	0.67	2.61	0.55	-0.18
The level of professionalism	2.70	0.61	2.75	0.47	-0.05

* 1=Needs Improvement, 2=Satisfaction, 3=Excellent.

Table 6. Effort Ratings and GAP Scores by Respondent Group

Survey Questions	Department Response		Budget Office Response		GAP
	Mean	SD	Mean	SD	D-B
A. The level of cooperation you received from (extended to) the Budget Office (departments)	2.65	0.66	2.69	0.48	-0.05
B. The level of cooperation you extended to (received from) the Budget Office (departments)	2.66	0.56	2.46	0.88	0.20
A. The completeness of the documents you received from (submitted to) the Budget Office (departments)	2.56	0.64	2.54	0.52	0.02
B. The completeness of the documents you submitted to (received from) the Budget Office (departments)	2.67	0.48	2.38	0.77	0.28
A. The level of communication you received from (extended to) the Budget Office (departments)	2.41	0.73	2.38	0.65	0.03
B. The level of communication you extended to (received from) the Budget Office (departments)	2.49	0.54	1.85	0.69	0.64**
A. The timeliness of the documents you received from (submitted to) the Budget Office (departments)	2.32	0.74	2.62	0.51	-0.30
B. The timeliness of the documents you submitted to (received from) the Budget Office (department)	2.59	0.54	2.46	0.78	0.13
A. The amount of information you received from (shared with) the Budget Office (departments)	2.38	0.67	2.46	0.52	-0.08
B. The amount of information you shared with (received from) the Budget Office (departments)	2.46	0.62	2.15	0.69	0.30
A. The quality of the documents you received from (submitted to) the Budget Office (departments)	2.50	0.65	2.62	0.51	-0.12
B. The quality of the of documents you submitted to (received from) the Budget Office (departments)	2.61	0.57	2.15	0.69	0.46**
A. The level of professionalism you received from (extended to) the Budget Office (departments)	2.70	0.65	2.85	0.38	-0.15
B. The level of professionalism you extended to (received from) the Budget Office (departments)	2.72	0.50	2.69	0.48	0.03

* 1=Needs Improvement, 2=Satisfaction, 3=Excellent.

** The difference is statistically significant at 0.05 level.