



P I N A L • C O U N T Y

Wide open opportunity

Pinal County Budget and Research Strategic Business Plan Alignment Maps November 2008

Budget and Research Mission

The mission of the Budget and Research Department is to provide Budget Development, Maintenance, Research, Forecasting and Reporting Services to the County Manager and the Board of Supervisors so they can maintain fiscal responsibility and adopt a structurally balanced budget.



Pinal County Budget and Research

Strategic Business Plan Alignment Map 1 of 3

Issue 1: Long Range Planning

The continuing lack of long range financial planning and long range forecasting to prepare for economic situations will, if not addressed, result in:

- Reactive and inefficient business practices;
- Possible downgrade in bond rating;
- Possible decreased morale;
- Potential for adverse effects on County Departments ability to operate;
- Continued lack of sufficient infrastructure; and
- Possibility of exceeding the expenditure limit set by Arizona Revised Statutes.

Issue 2: Capital Improvement Plan

The continuing lack of a dedicated capital improvement program (CIP) and dedicated CIP revenue source such as general obligation bonds and HURF (Highway User Revenue Funds) bonds will, if not addressed result in:

- Deferred long range capital planning;
- Deterioration of existing and lack of new infrastructure;
- Reduced ability to improve financial rating; and
- Continued reliance on volatile revenue (sales tax).

Issue 3: Departmental Accountability

The increasing need for departments to be accountable for their budget (revenue and expenditures) will, if not addressed result in:

- Inaccurate revenue forecasts;
- Increased audit findings;
- Actual expenditures that exceed Budget Appropriation;
- Increasing number of General Fund contingency requests;
- Potential delay in non mission critical departmental services; and
- Possible failure of the Budgeting for Results component of MFR.

Issue 4: Grant Processes

The continuing lack of a comprehensive grant process that includes policies and procedures will, if not addressed, result in:

- Increased audit findings;
- Increased General fund transfers (subsidies);
- Continued reactive and inefficient business practices; and
- Potential loss of revenue.



BUDGET AND RESEARCH DEPARTMENT

STRATEGIC GOAL #1:

Planning

Pinal County residents and departments will benefit from the County's ability to make more informed decisions on fiscal matters, as evidenced by:

- By 2010, 100% of revenue sources will be forecasted in a five-year Countywide financial planning document
- By 2010, 100% of departments will be forecasting their respective revenue with documentation; and
- By 2011, reduction of primary property tax rate by 13% from \$3.43 to below \$2.99 per \$100 of assessed valuation



Countywide Strategic Priorities

Financial Responsibility

- By 2011, reduction of the primary property tax rate by 13% from \$3.43 to below \$2.99 per \$100 per assessed valuation.

The purpose of the **Research Activity** is to provide project recommendation and research finding services to the County Manager and Board of Supervisors so they can make informed decisions regarding funding requests to insure they align with County Strategic Priorities.

Result Measure(s):

1. 90% of project recommendations and research findings align with County Strategic Priorities

The purpose of the **Budget Development Activity** is to provide annual budget development services to the County Manager and the Board of Supervisors so they can adopt a timely balanced budget.

Result Measure(s):

1. 100% of annual budget document completed by July 1st (excluding Tax and Levy information)
2. 100% of departments forecasting their annual revenue with supporting documentation
3. 100% of General Fund revenue over \$15,000,000 forecast within 5% above or below actual revenues

The purpose of the **Budget Maintenance Activity** is to provide review, consulting, reporting, and modification services to County Departments, the County Manager, and the Board of Supervisors so they can maintain a balanced budget.

Result Measure(s):

1. 60% reduction in General Fund contingency requests from 30 to 18
2. 100% of General Fund departments will not exceed 80% of supplies and outside services budget by December 31st.
3. 100% of departments will contact the budget office prior to grant application being presented to the Board of Supervisors

Pinal County Budget and Research

Strategic Business Plan Alignment Map 2 of 3

Issue 3: Departmental Accountability

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- Increased audit findings;
- Actual expenditures that exceed Budget Appropriation;
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Countywide Strategic Priorities

Accountability

- By 2010, Elected Officials, Courts and County Departments will implement “department specific” Strategic Business Plans that account for performance goals and expenditures.



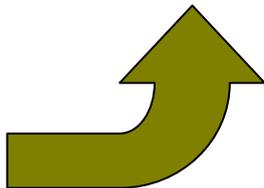
BUDGET AND RESEARCH DEPARTMENT

STRATEGIC GOAL #2:

Accountability

Departments, executive managers, and residents will benefit from the allocation of funding based on the County’s strategic priorities to achieve efficient delivery of (County) services, as evidenced by:

- By 2011, 100% implementation of budgeting component for MFR
- By 2011, 50% reduction in General Fund contingency requests
- By 2012, 100% reduction in General Fund transfers;
- By 2010, four Budget Training session (1 per quarter) will be offered for County employees
- By 2010, maintain budget audit findings and points at 0; and
- By 2010, 100% of departments will contact the budget office prior to grant applications being presented to the Board of Supervisors



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Pinal County Budget and Research

Strategic Business Plan Alignment Map 3 of 3

Issue 1: Long Range Planning

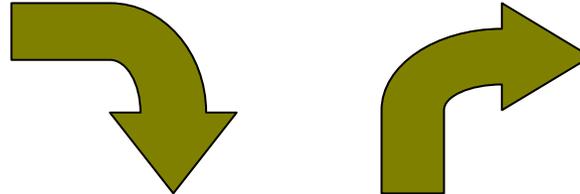
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BUDGET AND RESEARCH DEPARTMENT

STRATEGIC GOAL #3:

CIP

Pinal County residents and departments will benefit from new infrastructure and more realistic expectations of Capital Project Delivery, as evidenced by:

- By 2012, 100% of Departments will be actively involved in the establishment of the CIP program; and
- By 2011, the Financial Rating will be improved from A to A+ or better as determined by Standard and Poor's

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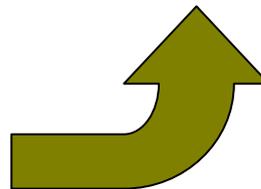
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Countywide Strategic Priorities

Financial Responsibility

- By 2011, improve the financial rating of "A" to A+ or better as determined by Standard and Poor's Indices.





Pinal County Budget and Research Cross-Cutting Issues

Issue #4: Grant Processes

Strategic Goal #2: Accountability (Indirect Alignment)

Cross Cutting with: All departments

Need: Comprehensive grant policies and procedures