



## **STRATEGIC BUSINESS PLAN**

### **FY 2011/2012**

#### **COUNTY VISION**

Pinal County Government provides progressive and proactive leadership in the areas of economic development, state-of-the-art technologies, growth management, and public services to promote healthy and safe communities.

#### **COUNTY MISSION**

Pinal County Government protects and enhances its citizens' quality of life by providing public services in an ethical, efficient, and responsible manner delivered by a motivated, skilled, and courteous workforce.

#### **DEPARTMENT 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.

#### **SUMMARY OF MAJOR SERVICES PROVIDED:**

- Project Recommendations
- Research Findings
- Official State Budget forms
- Capital Improvement Plan
- Policies/Procedures
- Budget Kickoff Training Sessions
- ATRA (Arizona Tax and Research Agency) Meetings (Budget Department hosted event)
- Annual Budget Document
- Board Briefings and Presentations
- Agenda reviews
- Quarterly budget reports/presentations
- Budget hold reviews/corrective action plans
- Budget amendments
- Annual audit report
- Managing for Results consultations
- Year-end reconciliation (all funds)
- Monthly expenditure status reports
- Consolidation/review of tax levy/rate document
- Forecasts
- Budget system interfaces
- Performance based budgeting
- Public hearings
- Supplemental requests
- Budget management training sessions
- Telephone consultations
- PACO (Pinal County Automated Career Opportunity) reviews
- Supplemental expenditure reconciliations
- Position reviews (new & reclassification)
- Formal budget training sessions

## **ISSUE STATEMENTS**

### **Issue 1 – Departmental Accountability**

The increasing need for Appointed Directors, Elected Officials and Courts to be accountable for their budget (revenue and expenditures) will, if not addressed, result in:

- Inaccurate revenue and expenditure forecasts;
- Revenues and expenditures charged to incorrect cost centers/object codes;
- Actual expenditures that exceed budget appropriation;
- Increasing number of General Fund contingency requests; and
- Inaccurate performance measure data.

### **Issue 2 – County-wide Capital Improvement Program**

The continuing lack of a comprehensive County-wide capital improvement program (CIP) that applies to all areas of infrastructure will, if not addressed, result in:

- Deferred long range capital planning;
- Reactionary policies; and
- Deterioration of existing and lack of new infrastructure.
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### **Issue 3 – Grant Policies and Procedures**

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

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

### **Issue 4 – Financial System**

The continued use of an antiquated and non-web based financial system will, if not addressed, result in:

- Increased number of manual adjustments;
- Inefficient use of time; and
- Decreased ability to track performance management.

## **2-5 YEAR STRATEGIC GOALS:**

### **Strategic Goal 1 - Accountability**

The Board of Supervisors, Executive Management, and residents will benefit from increased accountability among Appointed Directors, Elected Officials and Courts as evidenced by:

- By 2012 Pinal County will maintain a structurally balanced budget (ongoing revenues exceed ongoing expenditures);
- By 2012 maintain budget audit findings and points at 0; and
- By 2012 maintain 100% of Departments will contact the Budget office prior to grant application/acceptance being presented to the Board of Supervisors.

### **Strategic Goal 2 – Capital Improvement Program**

Pinal County residents and departments will benefit from new infrastructure and more realistic expectations of capital project delivery as evidenced by:

- By 2013 100% of Departments will be actively involved in the establishment of the CIP Program.

### **Strategic Goal 3: Financial Management System**

By 2015 Pinal County will benefit from a Financial Management system which incorporates Budget & Research management tools as evidenced by:

- 100% of Elected and Appointed Offices with effective spending vs. budget controls in place;
- 100% of budget reports & the Annual Budget document prepared directly from the financial system.

**ANNUAL PERFORMANCE MEASURES:**

<b>Budget Administration</b>			
<b>Key Result Measure</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
Percent of annual budget document completed by July 1 <sup>st</sup> and posted on the website (excluding Tax and Levy information).	93%	100%	100%
Percent of departments forecasting their general fund annual revenue over \$10,000 with supporting documentation (# of departments forecasting their annual revenue with supporting documentation / # of departments forecasting revenue).	100%	100%	100%
Percent of General Fund revenue over \$15,000,000 forecast within 5% above or below actual revenues (# of General Fund revenues over \$15,000,000 forecasted within 5% above or below/# of General Fund revenues over \$15,000,000)	100%	100%	100%
Percent of approved General Fund contingency recommendations are one-time expenditures.	100%	100%	100%
Percent General Fund departments will not exceed 80% of supplies and outside services budget by December 31.	100%	100%	100%
Percent of General Fund departments will not exceed 95% of supplies and outside services by May 31.	100%	70%	100%
Percent of project recommendations align with County Strategic Priorities. (# of recommendations that align with County strategic priorities / total # of recommendations).		90%	100%
<b>Outputs</b>			
Department meetings / training sessions scheduled	495	500	500
Supplemental budget requests reviewed	75	0	20
Number of Departments forecasting General Fund revenue sources	20	25	30
Corrective action plan in December	0	0	0
Corrective action plan in May	0	4	0
Number of project recommendations made	3	3	3
<b>Demand</b>			
Department meetings / training sessions anticipated		500	500
Number of corrective action plans anticipated in May	0	0	0
Number of project recommendations anticipated	3	3	3

**EXPENDITURES BY FUND:**

<b>Programs/Activities</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b>Cost Center</b>	<b>Total Budget</b>
Budget Administration	3	0	3310320	\$280,302
<b>General Fund Total</b>	<b>3</b>	<b>0</b>		<b>\$280,302</b>