



**OFFICE OF MANAGEMENT & BUDGET**  
**STRATEGIC BUSINESS PLAN**  
**FY 2012/2013**

**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 Office of Management and Budget is to provide Budget Development, Maintenance, Research, Analysis, Recommendations, Forecasting, and Reporting Services to the County Manager and the Board of Supervisors so they can maintain fiscal responsibility and adopt a balanced budget.

**SUMMARY OF MAJOR SERVICES PROVIDED:**

- Budget Development
- Budget System Interface
- Budget Management Training
- Public Hearings
- Board Briefings and Presentations
- Budget Amendments
- Budget, Revenue and Expenditure Monitoring
- Budget Hold Reviews/Corrective Action Plans
- Forecasts
- Annual State Reports
- Capital Improvement Plan
- Annual Budget Document
- Supplemental Requests
- Consolidation and Review of Tax/ Levy Document
- Position Reviews (New & Reclassification)
- Year-end Reconciliation (All Funds)
- Project Recommendations
- Research
- Legislative/Operational Analysis
- Benchmarking
- Policies / Procedures Analysis
- Agenda Reviews

**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;
- Inaccurate performance measure data; and
- Higher than necessary tax levies.

### **Issue 2 - Capital Improvement Plan**

The continuing lack of a formal capital improvement program (CIP) will, if not addressed, result in:

- Deferred long range capital planning; and
- Deterioration of existing and lack of new infrastructure.

### **Issue 3 - Financial System**

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

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

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

### **Strategic Goal – Optimal Financial Health**

The residents of Pinal County will benefit from financial sustainability as evidenced by:

- Pinal County will maintain a General Fund Financial Stability Reserve as determined by the Board of Supervisors. For fiscal year 2012-2013, the current General Fund Financial Stability Reserve policy is at least 15% of General Fund projected operating expenditures.
- By fiscal year 2015-2016, the County's Primary Property tax revenue as a percentage of aggregate personal income will be less than 1.00%. The level in fiscal year 2010-2011 was 1.15%, the second highest in the state.

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

The residents of Pinal County will benefit from a planned and prioritized Capital Improvement Program as evidenced by:

- By fiscal year 2015-2016, 95% of Capital Improvement Projects initiated will be identified in a formal Board of Supervisors approved Capital Improvement Program.

**ANNUAL PERFORMANCE MEASURES:**

<b>Key Result Measure</b>	<b>FY 2013 Target</b>
% of General Fund Departments/Offices that exceeded their Board Approved budget at year end (including those requesting General Fund money to cover deficits in their non-General funds).	3%
<b>Statements</b>	
The General Fund financial stability reserve (unrestricted) balance as a portion of General Fund operating expenditures will be at least %15, unless the Board changes the policy.	Yes
Adopt the final budget by July 1 <sup>st</sup> (or at the latest by the third Monday in July) in accordance with State Statute and in compliance with the official Auditor General forms to be posted on the Pinal County Website.	Yes
Develop the current year budget within the context of a 3 to 5 year financial forecast and plan.	Yes
Work with Public Works, Facilities, IT, and Fleet to begin developing the implementation of a more formally communicated and adopted Capital Improvement Program.	Yes
Implement the Financial System Upgrade and look for opportunities to gain budget management efficiencies and improvements.	Yes
<b>Outputs</b>	
57 budget units monitored and forecasted.	57
1,000 account code budget amendments processed.	1,000
202 budgeted and monitored funds.	202
1,094 budgeted and monitored cost centers.	1,094
<b>Efficiency</b>	
Program Budget Per Capita	\$0.77

**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>
<b>General Fund</b>				
Budget Development and Maintenance	3	0	3310310	\$297,130
<b>General Fund Total</b>	3	0	3310310	\$297,130