



MANAGING FOR RESULTS STRATEGIC COORDINATOR NEWSLETTER

March 2004

The Mission Of Maricopa County Is To Provide Regional Leadership And Fiscally Responsible, Necessary Public Services To Its Residents So They Can Enjoy Living In Healthy And Safe Communities.

Included In This Edition

Cost Accounting
Strategic Priorities
MfR Consultants
Turnover Trends
No Non Program
Auburn U. Visit
Strat. Fitness Winners
Internal Audit Wins

Cost Accounting

By Chris Bradley,
Deputy Budget Director

Effective cost accounting is an important element of **Managing for Results**, and particularly Budgeting for Results. **Managing for Results** requires that program expenditures and revenues be aligned with outputs and results by Program/Activity/Service. Accurately reporting the cost to provide services allows policy-makers and managers to gauge the efficiency of services, as well as analyze expenditure trends and develop meaningful budgets. Furthermore, aligning program revenues with expenditures by Activity (or Service) provides information useful for determining how much program revenues recover program costs.

Expenditures should always be budgeted and posted to the appropriate lowest organizational unit for which a budget has been established, and in all instances in which an org manager approves expenditures, or when the expenditures can at least be attributed to the organizational unit.

Revenues should be budgeted and posted to the appropriate lowest organizational unit in all instances in which the revenue is actually collected by that unit, or when the revenue is attributable to the programs and activities carried out by the unit.

Let other employees know that they can obtain more information about **Managing for Results** and view prior editions of the Strategic Coordinator Newsletter by visiting the following sites: www.ebc.maricopa.gov/mfr or www.maricopa.gov/cio/mfr. If you cannot find specific MfR information that is not addressed here, please call Don Colvin at (602) 506-2385 or Cindy Goelz at (602) 506-4010.

As always, I hope you feel that this newsletter is of benefit to you as your department's Strategic Coordinator. If you would like to include information to share with other Strategic Coordinators, please forward your requests directly to Don Colvin, at dcolvin@mail.maricopa.gov.

Maricopa County Strategic Priorities

- **Maricopa County will continue to improve its positive public image based on results achieved.**
 - **Minimize the burden on the property taxpayer through rate reductions.**
 - **Healthy community and solvent healthcare system.**
 - **Safe community through a streamlined, integrated criminal justice system.**
 - **Provide regional leadership for a regional transportation system.**
 - **Land use will be planned, managed and funded responsibly; Luke AFB will be preserved.**
 - **Provide regional leadership in critical public policy areas in a fiscally responsible manner.**
-

MANAGING FOR RESULTS STRATEGIC COORDINATOR NEWSLETTER

Management Consultant Assists with MfR

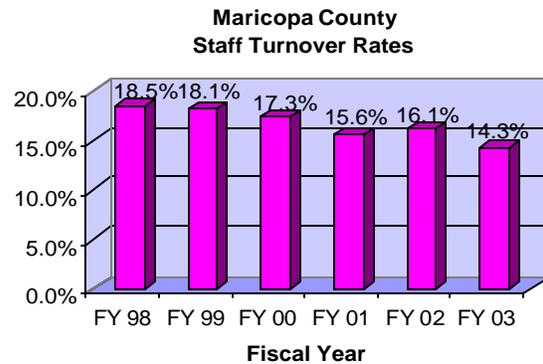
By Don Colvin,
Managing for Results Coordinator

Maricopa County has contracted with Carla Carter and Associates, a management consulting firm, to help further our **Managing for Results** objectives. Their objective is to develop and report on higher-level measures designed to capture key program results across similar departments. They are also seeking to further refine and define our Administrative Services measures. I know they have already contacted many of you seeking additional information about your specific Programs and Activities. Also, most of you have responded to the survey they requested, which asked you to identify the three measures your customers and employees felt were the best indicators of department success. Please continue to support this effort and provide information when requested. Carla Carter will be at the April Management Team Meeting to discuss project results and to get feedback from department directors.

Miscellaneous

County Turnover Rate Drops

There are a variety of reasons why people leave an employer other than job dissatisfaction (locale changes, retirements, promotions, etc). Please note, that as employee satisfaction has increased, employee turnover has decreased. Maricopa County is not able to pay salaries at the same level as many for-profit private companies. Still, one of our goals is to keep our turnover rate at or below the average for the Maricopa County metropolitan area. Thegraph at the right details the generally positive trend (reduction in turnover) for Maricopa County.



Non-Program PAS Code Going Away in 2004-05

Starting in July 2004, departments will no longer use the non-program PAS code to either budget or allocate costs. Departments must allocate the budget and actual expenditures to reflect the Program or Activity the expenditure supports. Non-program was only ever intended to account for those few expenditures that truly could not be allocated elsewhere. The reality was many departments actuals reflected that the bulk of their expenditures were in support of no Program at all instead of the ones that support their department mission. Finance recently sent a memo and a report to all departments detailing those transactions where no funds had been budgeted. Remember, the budget is a plan for how and for what you will expend taxpayer dollars. Your budget outlines what Program, Activity and Service those funds will be used in support of. Most of the time your budget needs to be adjusted at some time during the year to reflect actual spending. Make sure you take the time to do that. More importantly, make sure the expenditure, when made, is charged to the correct org, object, and Activity.

MANAGING FOR RESULTS STRATEGIC COORDINATOR NEWSLETTER

Auburn University Gets Schooled on Managing for Results (MfR)

Dr. Don-Terry Veal, Associate Director of the Auburn University Center for Governmental Services recently completed a visit to Maricopa County on March 9-10, 2004. The purpose of Dr. Veal's visit was to learn more about strategic planning in general, and how Maricopa County has implemented its ***Managing for Results*** program, in order to make a recommendation his local county (Jefferson County, Alabama) about how to begin the strategic planning process. Hosted by the Office of Management and Budget, Dr. Veal was briefed on the MfR process and it's importance to the budget process. He also met with the Strategic Coordinators from Public Defender's Office (Frances Dairman) and Adult Probation (Robert Cherkos). They were able to provide Dr. Veal with the departmental view of Managing for Results. John Schultz from Internal Audit and Scott Mara and others from Human Resources provided him with information concerning the performance measures audit procedures and PeopleSoft respectively. Davis Smith, County Administrative Officer also met with Dr. Veal to give him the senior leadership perspective about ***Managing for Results***.

Strategic Fitness Award Winners

Each year the Maricopa County Office of Management and Budget (OMB) presents Strategic Fitness Awards to those departments that best adhere to and embody the principles of ***Managing for Results***. For FY 2003, the award winners were Adult Probation, Capital Facilities Development, Facilities Management, and Finance. The photo below shows the award winning departments and key personnel from OMB.



From l-r: Chris Bradley, Deputy Budget Director; Sandi Wilson, Deputy County Administrator; Tom Manos, Chief Financial Officer; Heidi Birch, Capital Facilities Development Director; Zac Dal Pra, Deputy Adult Probation Director; Tom Buick, Transportation Director; Steve Connor, Facilities Management Director; and Brian Hushek, Deputy Budget Director.

MANAGING FOR RESULTS STRATEGIC COORDINATOR NEWSLETTER

Internal Audit Receives NCIC Grant

By: John Schulz
Internal Auditor

Congratulations again to the Maricopa County Internal Audit Department! They are the recipients of a grant from National Center for Civic Innovation. With support from the Alfred P. Sloan Foundation, the *National Center for Civic Innovation* is launching the Government Performance Reporting Demonstration Project. The aim of this three-year initiative is to encourage local and state governments to apply the criteria specified in the Governmental Accounting Standards Board's (GASB) Special Report, Performance Reporting: Suggested Criteria for Effective Communication.

To encourage a wide range of participation, approximately 30 governments will be awarded grants of about \$30,000 to assist them in preparing two annual reports on performance using some or all of the GASB Suggested Criteria. Preference will be given to jurisdictions that will meet all or a large number of the GASB Suggested Criteria. Grant recipients will be expected to communicate performance data to their constituents, and assess the influence and effectiveness of their reports.

Grants will provide important recognition to the state and local governments that are selected, identifying them as innovators and trailblazers in performance measurement.

This is not the first time the Internal Audit department has been nationally recognized. You may recall that last July they were given a Special Project Award by the National Association of Local Government Auditors for their "**Managing for Results** – Performance Measurement Certification" report.

Now is the time to begin sharing results of your departmental strategic plan and budgeting for results efforts, including department programs with key results, activities and performance measures. Let other employees know that they can obtain more information about Managing for Results and view prior editions of the Strategic Coordinator Newsletter by visiting the following sites: Ebc.maricopa.gov/mfr or www.maricopa.gov/cio/mfr. **For more information about Managing for Results contact Don Colvin at (602) 506-2385 or dcolvin@mail.maricopa.gov.**

