

Pinal County Performance Management

Annual Report - FY 2013-2014

BUDGET

R
SBP % 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).

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
3.00%	0.00%	0.00%	0.00%	0.00%			4.35%	4.35%

The count for this measure is going to be based on the consolidated Responsible Managers for which the count will be 23. As of August 15, 2014, the books for the fiscal year are not yet closed, so there may be either expenditures or credits yet to be posted. At this point, it appears that one area, the Pinal County Sheriff's Office may end up slightly exceeding their General Fund budget for the cost centers that they have management responsibility for. This measure exists to encourage expenditure control and relates to the Strategic Goal of reducing the primary property tax revenue as a percentage of aggregate personal income below 1.00%. Based on calendar year 2012 income (the most recent data available), the FY 13-14 primary property tax levy was 0.79% of aggregate personal income, down from 1.16% in FY 10-11.

O
SBP 180 budgeted and monitored funds.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
180	150	155	150	155			159	159

This is the number of funds currently being used for budgets or actuals on the County's GL. The total is down from the previous year with the redesign of the new chart of accounts. This is good, as the county should only have as many funds as is necessary. This measure is simply to indicate the amount of funds the OMB is dealing with.

O
SBP 2,000 account code budget amendments processed.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
2,000	343	1,500	454	1,500			862	862

The budget office processed 862 account code budget amendments for FY 13/14 as of 8/15/14, however, the books are still open. This measure is simply to indicate the amount of work processing. The decrease in account code amendments is favorable.

O
SBP 58 budget units monitored and forecasted.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
58	55	55	55	55			52	52

There are currently 53 budget units that the Office of Management & Budget monitors and/or forecasts. This number may change in the future if there are department reorganizations. This is a workload indicator.

O
SBP 800 budgeted and monitored cost centers.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
800	622	650	614	615			659	659

This is the number of cost centers currently being used for budgets or actuals on the County's GL and could fluctuate in the future. The total is down from the previous year with the redesign of the new chart of accounts and budget units consolidation, which is favorable. This is a workload indicator.

S
SBP Adopt the final budget by July 1st (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.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT				OT	OT

The Tentative Budget was adopted on June 18, 2014 and the Final Budget was adopted on July 2, 2014.

S
SBP Develop the current year budget within the context of a 3 to 5 year financial forecast and plan.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT				OT	OT

BUDGET

On March 19, 2014 a Budget Summit work session was held and a 3-5 year forecast with alternate tax policy scenarios was presented in order to discuss budget development policies. In addition, on June 11, 2014, prior to the tentative budget adoption, 3-5 year forecasts with alternate expenditure scenarios were presented and discussed.

S
SBP Implement the Financial System Upgrade and look for opportunities to gain budget management efficiencies and improvements.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT				OT	OT

The financial system upgrade is partially complete. The Office was able to implement the use of budget journals, which allowed us to eliminate an external database and duplicative manual entries and reconciliation processes. Departments can now enter and submit their own budget journals for approval and posting. Excel documents containing large budget journals can now be imported into the financial system instead of manually keying in each entry. A budget to actual and forecasting report by position is on the list to be developed next year. A reporting tool called Insight is being used by both Budget and Finance and has improved reporting capabilities.

S
SBP 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.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT				OT	OT

The most recent projection of the FY 13/14 ending General Fund financial stability reserve is greater than 15%.

S
SBP Work with Public Works, Facilities, IT, and Fleet to begin developing the implementation of a more formally communicated and adopted Capital Improvement Program.

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT				OT	OT

During budget development, multiyear capital improvement programs were planned and discussed with Public Works, Facilities, IT, and Fleet in order to make budgeting decisions. The transportation improvement program 5 year plan, certain facility projects, certain IT projects, and Fleet replacement were presented to the Board. In addition, several plans are being conducted (e.g. radio upgrade, courts, etc...) in order to identify future capital needs to be discussed with the Board along with financing options in the near future.

E
SBP Program Budget Per Capita

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
\$0.77	\$0.73	\$0.74	\$0.73	\$0.73			\$0.76	\$0.76

The Office's budget was \$300,703 and the county population was 393,813, resulting in budget per capita of \$0.76. However, the actual spending was \$179,767, resulting in expenditures per capita of \$0.46.