Pinal County Performance Management

Annual Report - FY 2013-2014

COUNTY MANAGER

County Manager

R
SBP

% of County offices/departments submitting budgets that tie funding to performance

	Q1		Q2		Q3		Q4	FY14 YTD
FY14 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
25.00%	0.00%	25.00%	0.00%	25.00%	0.00%	25.00%	26.92%	26.92%

Offices/Departments submit their strategic business plan performance management reports in a separate process than the budget submission process. There has not been a systematic structure put in place for budget submissions to include performance data. Rather departments are given budget targets based on policy direction from the Board of Supervisors. If Offices/Departments request funding in excess of their budget targets, the requests must be made to the Board of Supervisors. 19 Office/Department requests for increased funding were made to the BOS during FY 14/15 budget development. Of those requests, 13 Offices/Departments or 68% included performance information in their requests. The total budget units that should typically have a strategic business plan was 52. The overall budget submission included a planned financial stability reserve of 15% of General Fund expenditures, resulting in 27% of Offices/Departments submitting performance information when requesting budgets countywide.

The County Manager will be evaluating this measure to determine its meaningfulness and whether or not the measure and/or system should be adjusted.

S
SBP

Provide an annual report of tax rate and primary levy per capita

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

An annual report of tax rates and primary levy per capita for FY 13/14 was presented during the August 19, 2013 Board of Supervisors meeting. The annual report included tax rates for all governmental entities of Pinal County and was approved by the Board of Supervisors per state statute.

The primary levy per capita is a meaningful tax benchmark and is one metric Pinal County has improved in significantly, moving down to the median this year from the 5th highest last year. Our primary levy per capita is $194 and the average is $175. This is down $19 from last year, but we are still $19 above the average. We hope to continue to improve in this area as we develop our budget and financial plan for FY 14/15.

The annual tax rate and levy comparison report for FY 14/15 was presented to the Board of Supervisors on August 13, 2014. Pinal County improved to the 3rd highest primary property tax rate from 2nd highest the prior year and stayed at 4th highest for the combined property tax rate. Pinal County stayed just about the median for the primary levy per capita, lowering their primary levy per capita 29% since FY 10-11. Pinal County taxes only 63% of the maximum allowed primary levy, the least % in the state. Pinal County ranked the 5th highest primary property tax burden as a % of personal income at 0.79%, which has decreased significantly from 1.16% in FY 10-11.