

# Pinal County Performance Management

## Annual Report - FY 2014-2015

### BUDGET

**R**  
**SBP** % of General Fund 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	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
5.00%			5.56%	5.00%			5.56%	5.56%

The count for this measure is based on the consolidated Responsible Managers, which is 18. As of August 15, 2015 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 will materially exceed their General Fund budget for the cost centers they they have management responsibility for, the Sheriff's Office. The overage is in their Adult Detention cost center in regular and overtime wages. Other areas of concern in other departments are an overage in Indigent Defense (which had a significant increase this year) and Correctional Health which we are analyzing (although when consolidated are under budget in total responsible management). The County Attorney's Office has a slight overage, however, the County is also sweeping an alternative fund from that office. 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 the calendar year 2013 income (the most recent data available), the FY 14-15 primary property tax levy was 0.83% of aggregate personal income, down from 1.16% in FY 10-11.

**O**  
**SBP** Account code budget amendments processed.

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
900			400	800			941	941

The budget office processed 941 account code budget amendments for FY 14/15 as of 8/15/15, however, the books are still open. We expect to complete additional budget amendments. This measure is simply to indicate the amount of work processing.

**O**  
**SBP** Budget units monitored and forecasted.

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
49			49	49			52	52

There are currently 52 budget units that the Office of Management & Budget monitors and/or forecasts. This number would change in the future if there are any department reorganizations. This is a workload indicator.

**O**  
**SBP** Budgeted and monitored cost centers.

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
660			635	645			603	603

This is the number of cost centers currently being used for budgets or actuals on the County's GL. This is a decrease from the previous year because we have had a consolidation of cost centers within departments. This number could fluctuate depending on how departments budget and track funds. This is workload indicator.

**O**  
**SBP** Budgeted and monitored funds.

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
159			172	172			163	163

This is the number of funds currently being used for budgets or actuals on the County's GL. The total has increased from the previous year with the addition of several new funds. We have only created funds that were deemed necessary. This measure is simply to indicate the amount of funds the OMB is working with.

**S**  
**SBP** Assist in monitoring and reporting on action steps contained in the Pinal County Strategic Plan - Strategic Priority 4: Financial Stability and Health.

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
			OT				OT	OT

The Office of Management & Budget is monitoring the progress on action steps and has met with the County Manager and Supervisor Smith on Jan. 29th to discuss and make any appropriate adjustments and will meet again on August 17.

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

	Q1		Q2		Q3		Q4	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual

# BUDGET

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On March 11, 2015 a Budget summit work session was held and a 3-5 year forecast with alternate tax, reserve, and funding policy scenarios were presented in order to discuss budget development policies. On April 15th, forecast scenarios were presented for the Board to adopt budget development policies. In addition, on January 14, 2015 a General Fund Financial Status was provided which included 3-5 year forecasts with alternate expenditure scenarios were presented and discussed which led to the February 18, 2015 2% budget reduction.

S  
SBP

Final budget to be adopted by the Board of Superivors 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	FY15 YTD
FY15 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
			OT				OT	OT

The Tentative Budget was adopted on May 27,2015 and the Final Budget was adopted on June 24, 2015 and both budgets were/are posted on the website.