



MEMORANDUM

Date: February 20, 2015

To: The Honorable Chair and Members
Pima County Board of Supervisors
Presiding Judge, Superior Court
Elected Officials
Appointing Authorities

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Year End Budget Adjustments Not Available for this Year**

In past years, the County budget has been able to make modifications and/or adjustments to various budget units, departments and agencies that, for whatever reason, over-expended their budgets or under-realized budgeted revenues. For Fiscal Year (FY) 2015/16, we will not have this ability. Therefore, if your department or agency anticipates a negative variance, either in over-spending expenditure authority or under-realizing revenues, the County will not reconcile, through adjustments to the ending fund balance, for budget revenue shortfalls or over expenditures. In the past, we have had a fund balance that could absorb budget variances. This year, we will not; therefore, no adjustments will be made. Each department, agency or elected official must remain within their budgets.

Please plan to significantly curtail your operations, including reducing service and laying off employees if necessary, to remain within your FY 2014/15 budget allocation. This also applies to all County departments that rely on funding other than the General Fund, such as enterprise funds or special revenue funds. There are no exceptions.

If you cannot meet this expectation, please provide me with a plan to be implemented as soon as possible so that at the end of this fiscal year, you will meet these expectations.

CHH/anc

c: Tom Burke, Director, Finance and Risk Management
Robert Johnson, Budget Manager, Finance and Risk Management