



MEMORANDUM

Date: November 20, 2013

To: The Honorable Chairman and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator

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

Re: **Fiscal Year 2014/15 Budget Process**

The budget process for Fiscal Year 2014/15 has begun as advised in the attached October 15, 2013 memorandum from Budget Manager Robert Johnson. All budgets from County departments are scheduled to be submitted by January 10, 2014.

Upon submittal, Budget staff will make all departmental and agency budgets available on the internet, intranet, and by CD to each District office. The budgets that will be made available to the Board will be as submitted by the departments and agencies and will not yet have been analyzed by Budget staff or management.

You are welcome to review, participate, and ask questions about any budget that has been submitted by a County department or agency. You are also welcome to participate in any of the budget milestone activities listed in Mr. Johnson's memorandum.

CHH/anc

Attachment

c: Presiding Judge of the Superior Court
Elected Officials
Appointing Authorities
Robert Johnson, Budget Division Manager, Finance and Risk Management



MEMORANDUM

FINANCE AND RISK MANAGEMENT DEPARTMENT - BUDGET DIVISION -

Date: October 15, 2013

To: Presiding Judge, Superior Court
Elected Officials
Department Directors

From: Robert W. Johnson
Budget Manager

Subject: Fiscal Year 2014/15 Budget Process

This memo transmits essential FY 2014/15 budget information to all County departments.

Attached to this email is a department specific **Base Budget Worksheet** comparing General Fund and General Fund supported departments' FY 2013/14 budgets to the FY 2014/15 base. The base budgets and assumptions may change significantly however, as fiscal year projections are updated, the State budget is developed and further direction is received from the County Administrator. Note that no FY 2014/15 benefit rate adjustments are included on the Base Budget Worksheets at this time. General Fund base budgets will be adjusted to include benefit adjustments as they occur. Non-General Fund departments that have budgeted positions must be prepared to make adjustments to their requested budgets to offset any of these additional costs. Benefit rate adjustments, and any revisions or updates to the budget process, will be communicated to you and your staff as they are received.

Given the current economic situation and the impacts of Non-General Fund departments on the County's expenditure limit, additional specific direction regarding the development of Non-General Fund budgets will be forthcoming as the budget season unfolds.

The FY 2014/15 budget process is starting significantly earlier than in prior years and the actual departmental budget request development will be accelerated as well. Requested budgets will need to be submitted to the Budget Division no later than Friday, January 10, 2014. The accelerated schedule is reflected in the budget calendar below. More detailed budget calendars will be made available on the Budget Division's information site.

October 15, 2013	Planning and Budgeting System (the budget system) released for budgeting (except for Grants budgeting)
October 15, 2013	Base target budgets for General Fund departments, assumptions, location of Sharepoint site and other information are distributed to departments
October/November 2013	Budget training for department representatives
November 4, 2013	Forms required for Grants budgeting available on the Planning and Budgeting System - Training to follow
December 16, 2013	Initial General Government Revenue Forecast
January 10, 2014	Operational, Grant and CIP Budgets due to the Budget Division, Grants Management and Finance CIP from departments

February 28, 2014	County Administrator department meetings regarding CIP budgets
March 7, 2014	County Administrator meets with County Budget Division staff
March 7, 2014 – April 11, 2014	County Administrator gives direction to the Budget Division
April 25, 2014	County Administrator submits Recommended Budget to the Board
May 20, 2014	Board of Supervisors Recommended Budget public hearings
May 20, 2014	Board of Supervisors Tentative Budget adoption
June 17, 2014	Board of Supervisors Final Budget adoption
August 18, 2014	Board of Supervisors adoption of the Levy of Taxes

Operational, Grant and CIP budgets will be created utilizing the Planning and Budgeting (PB) system. The system will be enhanced to allow departments that budget for grants to do so in a more meaningful and useful manner than in the past. Grants will now be budgeted at the major program and program levels. Grant budgets will be created by departments using their own grant budget request forms that, when completed, will feed budget and position information into the County's overall operating budget. Finance's Grant Management Division expects these new forms to be available in the PB system on November 4, 2013. Training in the use of these forms will be available to impacted departments shortly thereafter. In the interim, departments should hold off entering any grant budget requests into the system until the new forms are available and they are granted access to them. Any questions regarding the new forms should be directed to Grants Management (243-7784).

The organizational, bureau and group structures in the PB system reflect what is currently in the County's financial system. If any additions, changes, or deletions are needed for FY 2014/15, please complete a: Department's Request –COA Element/Unit Advantage Financial System form located on the County Intranet at: http://intranet.pima.gov/Pimacore/documents/DeptReq_COAElementUnit_Master_Rev_122112_000.pdf. In order to assure that any structural changes are included in your fiscal year 2014/15 budget request, please submit these changes for processing no later than December 2, 2013. Note that departments that are proposing to complete major reorganizations should work closely with their assigned budget analysts for assistance.

Budget staff is currently providing PB 301 – "Creating a Department Budget" classes for new employees and anyone who needs a refresher course. This class is required for anyone who will be creating or approving department budget requests. Upon class completion, new users must complete a Planning and Budgeting Access Form http://intranet.pima.gov/Finance/PDFs/PimaCore_Access_Form_Planning_and_Budgeting.pdf to be given access to the various forms required for budget creation. If you have an employee who needs to take this class, please contact your assigned Budget Division Analyst. Budget Division staff will also be available to answer your questions throughout the budget development process and can provide one-on-one assistance, as needed.

We are also in the process of placing information relevant to the budget process and to using the PB system itself onto the FY 2014–2015 Budget tab that can be found on the Finance Sharepoint website located at: http://sharepoint.pima.gov/sites/farm/FY2015_Budget/Home/Home.aspx. This site is a work in progress and will be updated on a daily basis with the ultimate goal of this information serving as the annual budget guide. Examples of available information on the website include this memo, the draft FY 2014/15 Budget Calendar and additional copies of departmental base budget worksheets.

All department operational line item and position budgets as well as Grants and CIP budgets are to be completed on-line in PB and submitted by January 10, 2014. Budget Staff will make themselves available to assist you in resolving issues in order to make this due date.

If you have any questions regarding the FY 2014/15 budget process or in using the PB system, please do not hesitate to contact me at 724-2748, Victor Rodriguez (Budget Supervisor, 724- 3632), Trucynda Hawkins (Budget Supervisor, 724-8490) or your designated Budget Division Analyst.

cc: Department Budget Contacts