

ADMINISTRATIVE PROCEDURES



Procedure Number: 3-2

Effective Date: 11/04/1991

Revision Date: 05/30/2003

C. Dunkelberg
County Administrator

SUBJECT: **REQUESTS FOR BUDGET CHANGES**

DEPARTMENT RESPONSIBLE: **Office of the County Administrator**

I. **STATEMENT**

Pursuant to ARS 42-303 (E), the Board of Supervisors must approve all changes to the budget that require transfers between departments or funds. The County Administrator has been given the authority to evaluate and make recommendations to the Board of Supervisors on such requests from departments and other requests as deemed necessary.

Departments must submit the following request to the County Administrator for review and approval prior to final action by the Board of Supervisors:

- A. Emergency funding above the departments's approval level including requests for contingency funding, request for Capital Improvement Projects Changes, request for increased expenditure and revenue authority, and other requests for transfers between departments and funds;
- B. Request for additional positions unless otherwise approved by the Board of Supervisors through action on a grant award; (Note: New position requests should only be for needs that could not be anticipated in the last annual budget cycle and that have implementation dates prior to the next annual budget cycle.) Such requests should not commit the County beyond the current fiscal year in which the request is made.
- C. Department reorganizations resulting in increased expenditures and not currently included in the budget;
- D. Modifications of the operating plan of a County enterprise fund.

II. **PROCEDURE**

- A. Submission of Items
 - 1. Request for contingency funding should not be submitted during the first two quarters of any fiscal year (prior to January 1 of any fiscal year) unless the request is based on recent legislative action or specifically requested by the Board of Supervisors.

2. Requests shall be submitted in the approved format and must include information as indicated on the attached Guidelines for Submitting Requests for Budget Changes.

If the request includes new positions, a revised organization chart and a position description questionnaire must be attached.

3. Each department will submit requests for budget changes to his or her Assistant County Administrator. Elected officials will submit requests directly to the County Administrator for consideration, staff analysis and Board of Supervisors action.

B. Consideration Process

1. The Assistant County Administrator will determine whether the request is valid, i.e. whether the said request falls within the requirements for a request for budget change as outlined in Section I, and will determine if the request should be considered.
 - a. If the request does not meet the criteria or is not approved by the Assistant County Administrator, it will be returned to the requesting department director explaining the basis for the determination.
 - b. If the request meets the criteria and is approved by the Assistant County Administrator, it will be forwarded to the County Administrator for approval.
2. If the County Administrator gives final approval, the County Administrator's Office will notify the requesting department of the targeted Board of Supervisors agenda date. The targeted date will be no later than thirty (30) days from the date that the item is approved by the County Administrator unless the request requires extensive staff analysis that cannot be completed in that time frame. It should be noted that multiple requests grouped as one may require longer time for the required analysis.
3. If the County Administrator disapproves the request, it will be returned to the Assistant County Administrator who will in turn notify the requesting department of the determination.

C. Staff Analysis

1. If the request is approved by the County Administrator, a copy may be submitted to the Finance Department (Finance) for a cost analysis. If the request involves positions, a copy of the request will be submitted concurrently to the Human Resources Department (Human Resources) for a classification and compensation analysis. The County

Administrator will advise both Finance and Human Resources of the targeted agenda date.

2. Recommendation from Finance and Human Resources will be submitted to the County Administrator no later than one week prior to the deadline for agenda submissions for the targeted Board meeting. If this time is insufficient, then the County Administrator must be notified immediately and in writing.
3. Upon completion of the staff analysis, the County Administrator will present the request to the Board of Supervisors with his findings and recommendations.
4. A copy of the recommendation will be forwarded concurrently to the requesting department, Finance and, when positions are involved, Human Resources.

D. Board of Supervisors Action

1. Upon final determination by the Board of Supervisors on the request for a budget change, the County Administrator will notify the requesting department, Finance and Human Resources, when necessary, of the action taken.
2. The requesting department will be responsible for submitting the appropriate documents for changes in positions through the normal channels. Finance will reserve the approved contingency funds, but the actual transfer of funds will not occur until Period 12. The amount of funds transferred will be limited to the actual need demonstrated by the department.

Legal Reference: Pima County Ordinance, Chapter 2.12

ATTACHMENT 1

GUIDELINES FOR SUBMITTING REQUESTS FOR BUDGET CHANGES

1. Submit the request for a budget change in memorandum form. This request must be signed by the Department Director and must be addressed to the assigned Assistant County Administrator.
2. Briefly summarize what the request includes, the anticipated amount of the request, and the reason for the request.
3. State whether the request was included in the current year's budget submission. If not, explain why it was not included. State what the impact will be if the request is not granted. Be specific regarding additional expenditures which may be incurred, services reduced, staff lay-offs, revenues lost and other impacts.
4. Provide a cost analysis in the format listed below with information obtained by completing the attached Cost Analysis Form. Technical assistance may be obtained from your budget analyst in the Finance Department.

Cost Analysis:	<u>Expenditure</u>	<u>Revenue</u>	<u>General Fund Impact</u>
Current FY	\$	\$	\$
Next FY	\$	\$	\$

5. Provide a signature block for the Assistant County Administrator as follows:

Assistant County Administrator: Recommends _____ Date _____
 Does Not Recommend _____ Date _____

6. Attach the following documents to your memorandum of request:
 - Cost Analysis Form (s)
 - A completed Human Resources Position Description Questionnaire for each position requested
 - Any applicable fee schedules
 - Any applicable IGA's or other contracts or agreements.

ATTACHMENT 2

COST ANALYSIS FORM

DEPARTMENT _____ DATE COMPLETED _____

NOTE: A separate cost analysis must be provided for the current fiscal year and the next fiscal year.

Personnel Services: Attach a Position Description Questionnaire for each position. Departments should use the Alt T in the budget system to obtain wage and benefit information. Then complete the information contained below.

Class Code	Proposed Funded Hrs.	Proposed Grade/Step	Wages	Benefits	Total
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Supplies and Services:

Account/Description	Total Cost
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Capital Lease:

Account/Description:

Status (N/R)*	Length of Agreement	Monthly Payments	Total Current Year Cost	Cash Purchase Price
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Capital:

Account/Description:

Status (N/R)*	Quantity	Unit Cost	Total Cost
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* Indicate N for new item, and R for a renewal for leases, or replacement for capital.