

# ADMINISTRATIVE PROCEDURES



Procedure Number: 22-82

Effective Date: 9/12/2012

Revision Date: \_\_\_\_\_

*C. D. [Signature]*  
County Administrator

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SUBJECT: **OPERATIONAL BUDGET ADJUSTMENT PROCESS**

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DEPARTMENT RESPONSIBLE: **All Departments**

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## 1. STATEMENT

Each year the Board of Supervisors formally adopts a budget, the Adopted Budget. During the year, circumstances may arise causing a department to expend funds not previously anticipated. This Administrative Procedure addresses how to document movement of budget authority within the Adopted Budget. These changes are administrative in nature and do not change the requirements relating to the Adopted Budget as specified in ARS § 42-17106.

These administrative changes provide a mechanism to create a working, flexible operating budget for management purposes. This process does not affect the CIP budgets which are processed directly through the CIP Unit. There are two types of Budget Revisions which can be initiated by Departments. This document outlines the process by which adjustments to budget authority will be made in PimaCore.

## 2. INTRA-DEPARTMENT BUDGET REVISIONS

Intra-Departmental Budget Revisions are for changes to the Department's Operational Budget that have a net \$0 impact to the Department's overall Operational Budget without any additional approvals required.

- A. To initiate a budget transfer, the Department shall submit to Finance and Risk Management a completed Budget Appropriation Transfer Form (Attachment 1). This form should identify where the budget authority is currently budgeted as well as the where the budget authority should be moved. The budget authority must be identified at the Fund / Unit / Object level. If the department is transferring budget authority due to vacant positions, the department must also include the PCN numbers.
- B. For those departments with operating budgets within multiple funds, movement of budget authority between funds must be reviewed and approved by Finance to determine if an unbudgeted operating transfer is also required under BOS Policy 22.8.

- C. Within three business days of receipt, Finance will enter the budget adjustment into the Planning and Budgeting system, which will interface to Advantage Financial within 24 hours at which time the budget revision will be effective.

### 3. **INTER-DEPARTMENTAL BUDGET REVISIONS**

Inter-Departmental Budget Revisions are for changes when a Department's Operational Budget does not have sufficient capacity to absorb proposed expenditures. Therefore, a change in one department's budget must be offset by a corresponding change in another department's budget. This revision requires County Administration approval and potentially approval from the Board of Supervisors.

- A. To initiate a budget transfer between departments, the Department shall submit to Finance and Risk Management a completed Budget Appropriation Transfer Form (Attachment 1). The Department shall include an explanation of why this item was not included in the Adopted Budget, the justification for this increased expenditure request, and the reason the expenditure cannot be absorbed by the Department.
- B. Finance will review the documentation and submit it to the County Administrator with a recommendation for his consideration.
- C. Upon approval of the County Administrator, Finance will, within 3 business days, enter the budget adjustment into the Planning and Budgeting system, which will interface to Advantage Financial within 24 hours.

Attachment 1



Print Form

**Budget Appropriation Transfer Form**  
**Planning and Budgeting System**

Date: \_\_\_\_\_ Requested by: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Reason for transfer: \_\_\_\_\_

**From:**

FUND:	_____	APPROPRIATION UNIT:	_____
DEPARTMENT:	_____	PCN:	_____
UNIT:	_____		_____
OBJECT:	_____	AMOUNT:	_____

**To:**

FUND:	_____	APPROPRIATION UNIT:	_____
DEPARTMENT:	_____	PCN:	_____
UNIT:	_____		_____
OBJECT:	_____	AMOUNT:	_____

**If transferring dollars from Appropriation 01 (Salaries and Benefits), you must identify the specific PCNs. If multiple lines are needed, please attach a detailed spreadsheet, signed by the department director.**

_____ Signature (Appointing Authority)	_____ Printed Name (Appointing Authority)	_____ Date
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_____ Signature (County Administrator)	_____ Printed Name (County Administrator)	_____ Date
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**This document can only be signed by the Elected Official or Department Director. If Budget Authority is being transferred between Departments, the County Administrator must also sign.**

**Name and Date completed by Budget staff:**

_____ Name	_____ Date
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