

ADMINISTRATIVE PROCEDURES



Procedure Number: 22-81

Effective Date: 05/01/2013

Revision Date: 07/29/2014

C. Dulubau
County Administrator

SUBJECT: **Personnel Services – Operating Budget Adjustments**

DEPARTMENT RESPONSIBLE: **Finance and Risk Management**

1. STATEMENT

This procedure details the process to request a budget expenditure authority adjustment due to increases or decreases in expenditures in the personnel services portion of a department's budget. This could be caused by changes in pay given to an employee, classifications of PCNs, interdepartmental salaries, mid-year reappointments or creation of a new position, etc. Requests to create a new job classification must be submitted to Human Resources per Administrative Procedure 23-11, New Classification Request/Authorization.

If a department anticipates changing the personnel services budget, the department will need to request an operating budget adjustment under this procedure.

2. POSITION CHANGES REQUESTED AS PART OF THE BUDGET ADOPTION

- A. Departments should request new positions or changes to existing positions as part of the annual budget adoption process. Positions included in an Adopted Budget become effective with the new budget fiscal year.
- B. The Budget Manual for the current year's budget cycle provides detailed instructions regarding the addition of new or changed positions to a department's budget request.

3. POSITION CHANGES NOT INCLUDED AS PART OF THE ADOPTED BUDGET

- A. If a department wishes to add a new position or change a position during a budget year, the requesting department shall submit a written request along with supporting documentation to Finance & Risk Management. The request should include:

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1. The completed Request for Changes to Personnel Services Budget (Attachment A), signed by the Appointing Authority or designee. This fillable form may be found at Pima County Intranet, Finance and Risk Management, Forms tab, Misc. Financial Systems sub-tab.
 2. For new positions, a brief description of the program activity or service to be performed by the position and any impact to current department activities.
 3. Identification of how these positions will be funded in the existing budget of the department and how these positions will be funded on an ongoing basis. Specifically, the Department / Unit / Object from which budget authority will be transferred.
- B. The Budget Division will review the request to determine whether new or changed positions are being funded within the department's existing budget authority and to determine what permanent budgetary changes are needed to continue funding such changes. If funding is available without increasing the department's base budget for future years, Finance will notify the department and Human Resources. Creation of new positions or changes to existing positions in this manner do not increase the base budget for the department for the current or next budget year.
- C. If the new positions cannot be funded from the department's existing budget authority, Finance will recommend to the County Administrator that the request either be denied or submitted as a supplemental request during the next budget cycle.
- D. Any position change that moves the position from one department to another department or moves a position within a department but between funds shall be treated as a new position request by the receiving department. A Request for Changes to Personnel Services Budget (Attachment A) shall be submitted by the appropriate department.
- E. A department that makes any changes to the compensation, classification or number of hours budgeted for an existing position shall submit a Request for Changes to Personnel Services Budget (Attachment A) detailing the proposed changes. If such change will require a base budget adjustment for future fiscal years, Finance will recommend to the County Administrator that the request either be denied or submitted as a supplemental request during the next budget cycle.
- F. General rules that apply to all requests:
1. Departments may not use Vacancy Savings, object code 5408, as a means to fund a change in personnel services, instead this action must be done at a PCN level.

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2. Departments may not increase the allocation of personnel service costs to another department without the written approval of both departments, Finance and the County Administrator. The receiving department will need to submit the Non-Personnel Service Budget Appropriation Transfer Form (Attachment B) to justify this increase charge in its budget and explain the funding within its existing operating budget.
 3. Departments may not use one-time funding sources to support an increase in personnel services.

Attachment A

Print



REQUEST FOR CHANGES TO PERSONNEL SERVICES BUDGET

Fiscal Year: _____

Requesting Department: _____ Date Submitted: _____

Department Contact: _____ Phone: _____

This change will increase decrease personnel services expenditures.

New Reassign Move Reclassify Double-Fill Change Compensation

GL String	Department	Fund	Unit	Program	PFC
Position	FCN	Class Code	Class Title	Max Count	Max FTE
	Regular Temporary Intermittent	Hours this year	Annual Hours		
	\$ _____	\$ _____	\$ _____		
	Annual Salary Amount (5400)	Benefits Amount* (5431)	Total Position Amount		

*Assume at least 35% of salary will be charged to benefits.

If amounts are to be moved to fund this position, indicate the GL String where the amounts are to be found.

GL String: Department _____ Fund _____ Unit _____ Object _____

For a New FCN:

- Attach a description of program activity, services to be performed, and relationship to current department activities.
- Attach a description of funding for the position. Describe sources of funds; for grant and special revenue funds, include limitations and expiration dates.

This document may only be signed by the Elected Official, Department Director, or a Designee. If budget authority is being transferred between Departments, both Appointing Authorities, the Finance Director, and the County Administrator or designees must also sign.

Signature, Appointing Authority or Designee	Printed Name, Appointing Authority or Designee	Date
Signature, Appointing Authority or Designee	Printed Name, Appointing Authority or Designee	Date
Signature, Director or Designee Finance and Risk Management	Printed Name, Director or Designee Finance and Risk Management	Date
Signature, County Administrator or Designee	Printed Name, County Administrator or Designee	Date

For Finance Use: Reviewed by (as applicable):

Budget	Name: _____	Date: _____
Does this adjustment require an authorized operating transfer? <input type="checkbox"/> <input type="checkbox"/>		If yes, send to Cash Management.
Cash Management	Name: _____	Date: _____
Excess Info:		
Planning and Budgeting	Name: _____	Date: _____

Revised: 07/29/14

Attachment B



Non-Personnel Services Budget Appropriation Transfer Form Planning and Budgeting System

(Note: This form may not be used for changes to personnel services, see Administrative Procedures 22-83 for that.)

Fiscal Year: _____
Date: _____ **Requested by:** _____ **Phone Number:** _____

Provide an explanation of why this item was not included in the Adopted Budget, the justification for this increase expenditure request, and the reason the expenditure cannot be absorbed by the Department/Fund.

From:

Department: _____	Appropriation Unit: _____
Fund: _____	Object: _____
Unit: _____	Amount: _____

To:

Department: _____	Appropriation Unit: _____
Fund: _____	Object: _____
Unit: _____	Amount: _____

Does the Department have new funding to pay for this expenditure? Yes No
 If so, please identify: _____

Will this adjustment also require cash to be moved? Yes No

This document may only be signed by the Elected Official, Department Director, or a Designee. If budget authority is being transferred between Departments, both Appointing Authorities, the Finance Director, and the County Administrator or designees must also sign.

Signature, Appointing Authority or Designee	Printed Name, Appointing Authority or Designee	Date
Signature, Appointing Authority or Designee	Printed Name, Appointing Authority or Designee	Date
Signature, Director or Designee Finance and Risk Management	Printed Name, Director or Designee Finance and Risk Management	Date
Signature, County Administrator or Designee	Printed Name, County Administrator or Designee	Date

For Finance Use: Reviewed by (as applicable)

Budget Name: _____ Date: _____

Does this adjustment require an unbudgeted operating transfer? Yes No If yes, send to Cash Management.

Cash Management Name: _____ Date: _____

Entered into Planning and Budgeting Name: _____ Date: _____

Please email the form to FRS_Budget_Adjustments for processing.

Revised: 07/29/2022