

ADMINISTRATIVE PROCEDURES



Procedure Number: 22-81

Effective Date: 05/01/2013

Revision Date: 12/02/2014

C. Dulcetbaum
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.

Note: Budget expenditure authority for Personnel Services, Appropriation Code, DDDFFF01, may not exceed the amount of budget expenditure authority in the Adopted Budget.

Changes that would increase Personnel Services expenditures, such as an increase in pay given to an employee, reclassifications of PCNs, mid-year appointments, or the creation of a new position, must be funded within the adopted budget expenditure authority.

Changes that would decrease Personnel Services expenditures may be moved to another Appropriation Code.

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.

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- 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:
1. The completed Request for Changes to Personnel Services Budget (Attachment A-1 and A-2), 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 within Appropriation Code DDFFFF01 and to determine what permanent budgetary changes are needed to continue funding such changes. If funding is available without increasing the department's Personnel Services 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 does not increase the Personnel Services 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 Personnel Services 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-1 and A-2) 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 Personnel Services 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.
 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.



REQUEST FOR CHANGES TO PERSONNEL SERVICES BUDGET

Note: This form may be used for only one PCN adjustment.
If you are adjusting multiple PCNs or multiple adjustments to one PCN, a separate form for each PCN is required.

Fiscal Year: _____

Requesting Department: _____ Date Submitted: _____

Department Contact: _____ Phone: _____

On this page, please indicate the accounting that will be required to find and/or change the PCN funding amounts. On the second page, please indicate the PCN information.

This change will increase decrease personnel services expenditures. An increase in expenditure will have a positive entry. A decrease in expenditure will have a negative entry.

New Move Inactivate Redassify Change Compensation Double Fill

If you are creating a NEW PCN, complete the GL Strings: Where the PCN will be located. Where the funding for the PCN is to be moved from.	If you are RECLASSIFYING a PCN, complete the GL Strings: Where the current PCN funding is currently located. Where the PCN funding is to be moved from.
If you are MOVING a PCN, complete the GL Strings: Where the PCN funding is currently located. Where the PCN funding is to be moved to.	If you are CHANGING COMPENSATION , complete the GL Strings: Where the current PCN funding is currently located. Where the additional funding is to be moved from.
If you are INACTIVATING a PCN, complete the GL Strings: Where the PCN funding is currently located. Where the PCN funding is to be moved to. Check the box to leave the funding in the current location.	If you are DOUBLE-FILLING a PCN, complete the GL Strings: Where the current PCN funding is currently located. Where the additional funding is to be moved from.

Where the PCN will be located.

Department	Fund	Unit	Program	PPC	Object/RSC	Amount

Where the funding for the PCN is currently located.

Department	Fund	Unit	Program	PPC	Object/RSC	Amount

Where the PCN funding is to be moved to.

Department	Fund	Unit	Program	PPC	Object/RSC	Amount

Where the PCN funding is to be moved from.

Department	Fund	Unit	Program	PPC	Object/RSC	Amount

Leave the funding in the current location.

For a **NEW** PCN, attach a description of program activity, services to be performed, and relationship to current department activities. If additional information is needed to justify this change, attach additional documents.



REQUEST FOR CHANGES TO PERSONNEL SERVICES BUDGET

Page 2

For all changes to a PCN, complete Section 1.

Section 1

PCN	Class Code	Class Title	Max Count	Max FTE
Reg., Temp., Intermitt.	Hours This Year	Annual Hours	\$ Salary Amount This Year (5400)	\$ Benefits Amount This Year* (5431)
\$ Annual Salary Amount (5400)	\$ Annual Benefits Amount* (5431)		\$ Total Position Amount This Year	\$ Total Position Amount Annual

For a PCN that is to be RECLASSIFIED, to CHANGE COMPENSATION, or to be DOUBLE-FILLED, complete the Section 2.

Section 2

PCN	Class Code	Class Title	Max Count	Max FTE
Reg., Temp., Intermitt.	Hours This Year	Annual Hours	\$ Salary Amount This Year (5400)	\$ Benefits Amount This Year* (5431)
\$ Annual Salary Amount (5400)	\$ Annual Benefits Amount* (5431)		\$ Total Position Amount This Year	\$ Total Position Amount Annual

Variance Current /New

\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Salary Amount This Year (5400)	Benefits Amount This Year* (5431)	Annual Salary Amount (5400)	Annual Benefits Amount* (5431)

*Assume at least 3.5% of salary will be charged to benefits.

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 Division: Are the funding amounts correct and located in the indicated GL String(s)? Yes No

Name: _____ Date: _____

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

Cash Management: An unbudgeted operating transfer was completed. Yes No

Name: _____ Date: _____

Entered into: _____

Planning and Budgeting Name: _____ Date: _____

Attachment B



Print

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

(Note: This form may not be used for changes to personnel services, see Administrative Procedure 22-81.)

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 increased expenditure request, and the reason the expenditure cannot be absorbed by the Department/Fund. Attach the explanation, if necessary.

From
Department: _____ Program: _____
Fund: _____ PPC: _____
Unit: _____ Object: _____
Appropriation Unit: _____ Amount: _____

To
Department: _____ Program: _____
Fund: _____ PPC: _____
Unit: _____ Object: _____
Appropriation 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, Finance Director or Designee	Printed Name, Finance Director or Designee	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 FIN_Budget_Adjustments for processing.

Revision: 09/18/2014