

Resolution 062409-02 PCB

A resolution of the Board of Supervisors of Pinal County, Arizona, adopting and establishing certain policies and procedures governing the expenditures and determinations of budgets of elected and appointed county officials supplementing Resolution 060309-PCB and Resolution 062409-01 PCB.

WHEREAS, the Board of Supervisors, pursuant to Section 11-201.A.6 of Article 1, Chapter 2, Title 11, Arizona Revised Statutes is vested with the power to determine the budgets of all elected officials and appointed county officials; and,

WHEREAS, the Board of Supervisors, may establish annually the funds which will be controlled by this ordinance, and also the time frames for expenditure limitations; and,

WHEREAS, the Board of Supervisors, may establish reasonable policies governing expenditures and budgets applicable to the judicial branch of government, provided that the distinct function of the judicial branch is not interfered with; and,

WHEREAS, the Board of Supervisors, in order to provide for consistent and uniform administration of the county's monies and to maximize savings of funds by monitoring expenditures has determined it necessary to implement policies and procedures governing the expenditures of adopted budgets:

THEREFORE, it is resolved by the Board of Supervisors of Pinal County, Arizona, as follows:

Section 1. Definitions

The following definitions shall apply for purposes of this resolution.

- A. "Budget Unit," is within a county department, office or agency, assigned to a specific department number during the budget process, including county-wide special districts; districts which the Board of Supervisors act as directors; and the departments, offices or agencies making up the judicial branch and elected branch of government.
- B. "Judicial Branch of Government," consists of the following: Superior Court, Adult Probation, Juvenile Court Services, Conciliation Court, Justice Courts and the Clerk of the Superior Court.
- C. "Elected Branch of Government", consists of the following: Board of Supervisors, Recorder, Treasurer, School Superintendent, Assessor, County Attorney, Constables and Sheriff.
- D. "Fund," is a fiscal and accounting entity with a self-balancing set of accounts recording cash and financial resources.

- E. "Outside Services," that section of the budget consisting of items which have been categorized as such on the Pinal County chart of accounts.
- F. "Personal Services," that section of the budget consisting of items which have been categorized as such on the Pinal County chart of accounts.
- G. "Supplies," that section of the budget consisting of items which have been categorized as such on the Pinal County chart of accounts.
- H. "Capital Expenditures," that section of the budget consisting of items which have been categorized as such on the Pinal County chart of accounts.
- I. "Contingency," appropriation used for unforeseen emergency and critical needs when current budget appropriation is inadequate.
- J. "Administrative Group", collective budget units (cost centers and funds) reporting to a single responsible manager in a particular field of knowledge. These groups include the Board of Supervisors, County Attorney, Clerk of the Superior Court, Recorder, Assessor, School Superintendent, Treasurer, Presiding Judge, Constables, County Sheriff, County Manager, Internal Audit, Clerk of the Board, Assistant County Manager of Administrative Services, Assistant County Manager of Health & Human Services and Assistant County Manager of Development Services.

Section 2. Transfer of Funds

- A. After adoption of the fiscal budget by the Board of Supervisors, any budget unit has the authority to reprogram funds within the "outside services" and "supplies" categories or within the same fund. These sections of the budget will be controlled by bottom line total only. A report of each transfer will be provided to the County Manager.

- B. After adoption of the fiscal budget by the Board of Supervisors, any budgetary transfer between funds will require approval or ratification of each transfer by the Board of Supervisors.

Transfers authorized by Arizona State Statute for use as directed by the Presiding Judge of the Judicial Branch of Government do not require Board of Supervisor approval.

Transfers from the General Fund to other funds require approval or ratification of each transfer by the Board of Supervisors. Transfers between General Fund cost centers are allowed with the approval of the Department Director and/or Assistant County Manager.

- C. No funds may be reprogrammed to or from the "personal services" section of the budget unit's adopted budget without (1) consultation and approval of the county manager or (2) approval or ratification by the Board of Supervisors. The County

manager will notify the Budget Office and the Finance Department of approved transfers of funds from the "personal services" section of the budget.

- D. No funds may be reprogrammed to or from the "capital expenditures" section of the budget unit's adopted budget without (1) consultation and approval of the county manager and/or the Supplemental Funding Committee or (2) approval or ratification by the Board of Supervisors.
- E. The budget office may approve appropriation adjustments for carried over operating/capital items (IT Infrastructure, equipment and facility improvements) if the Board of Supervisors previously appropriated the operating/capital item in a prior fiscal year. All carryover appropriation adjustments must be submitted to the Board of Supervisors for ratification. All carryover appropriation adjustments are reflected in budget reports.

Section 3. Appropriation Only Adjustments

- A. After adoption of the fiscal budget by the Board of Supervisors, the Budget Office may approve appropriation only adjustments from Grants/Project Reserve funds/cost centers to each fund/cost center in the Administrative Groups. All appropriation only adjustments must be submitted to the Board of Supervisors for ratification. See Appendix A for a list of allowable appropriation only adjustments within funds and cost centers in each Administrative Group.

All appropriation only adjustments within Administrative Groups must meet guidelines established by each granting agency and/or fund parameters. All appropriation only adjustments must adhere to the County's constitutional property tax levy and expenditure limitation. The Administrative Group must provide sufficient documentation that funding exists and is responsible for contacting the Budget & Research Department to authorize the appropriation only adjustment. All appropriation only adjustments are reflected in budget reports.

Section 4. Expenditure Limitations

- A. Any General Fund budget unit that exceeded its budget in the prior fiscal year may be subject to immediate budget hold status in the current fiscal year. However, if a budget unit exceeded its budget in the prior fiscal year due a one-time emergency purchase, and proof of such an emergency can be shown, the budget hold status will be removed.
- B. The following expenditure limitations shall be imposed upon each budget unit in the General Fund by the Board of Supervisors:
 - 1. Not more than eighty (80%) percent of the "outside services" and "supplies" sections combined of a budget unit's adopted budget may be expended before December 31 of each fiscal year.

2. Not more than eighty-five (85%) percent of the "outside services" and "supplies" sections combined of a budget unit's adopted budget may be expended before March 31 of each fiscal year.
 3. Not more than ninety (90%) percent of the "outside services" and "supplies" sections combined of a budget unit's adopted budget may be expended before April 30 of each fiscal year.
 4. Not more than ninety-five (95%) percent of the "outside services" and "supplies" sections combined of a budget unit's adopted budget may be expended before May 31 of each fiscal year.
 5. No budget unit's combined "outside services" and "supplies" sections may exceed ninety-eight (98%) percent of its adopted budget during the month of June of each fiscal year, without first contacting the Budget Office.
 6. The expenditure limitations are intended as management indicators and are not intended to automatically trigger subsection (C) that follows. The county manager will direct the implementation of subsection (C).
- C. Once a budget unit has exceeded any of the expenditure limitations set forth in subsection B.1, 2, 3, 4, 5 or 6, the budget office shall notify the budget unit, the finance department, in writing, that the appropriate expenditure limit has been exceeded. The budget unit must then consult and reach an agreement with the county manager regarding the remedies available to either live within the budget for the balance of the fiscal year or request additional funds. When additional funds, either from the "personal services" category or from other sources are requested, the county manager must concur and the increase must be approved by the Board of Supervisors before the budget unit can expend the additional funds
- D. Cases in which the Board of Supervisors does not approve additional funds, the Finance department, is authorized to enforce this resolution in the following manner:
1. The Finance department shall not process requisitions for purchases or payments from any budget unit subject to the expenditure limitations, except for: re-occurring expenses which are billed to the county on a regular and continuous basis pursuant to an agreement or contract between the budget unit and the vendor; or expenditures which have been authorized by the county manager and/or the Board of Supervisors.
 2. The Finance department shall not issue warrants for the payment of expenses of any budget unit subject to the expenditure limitations, except for: re-occurring expenses which are billed to the county on a regular and continuous basis pursuant to an agreement or contract between the budget unit and the vendor; or expenditures which have been authorized by the county manager and/or the Board of Supervisors; or "personal services" expenditures included in the adopted budget of each budget unit.

- E. Any budget unit that has exceeded the limitations set forth in Section 4.B of this resolution shall submit an expenditure reduction program to the county manager as part of any request for additional expenditures. The expenditure reduction program shall include, but not be limited to, consideration of reductions in force of budgeted and authorized positions; termination of all travel expenditures; suspension or termination of contracts between the budget unit and vendors; and such other expenditure reductions as the budget unit deems appropriate.

Section 5. Contingency Appropriation

The purpose of a Contingency appropriation is to maintain a reserve of expenditure authority from which specific amounts can be transferred to other appropriated budgets after adoption of the annual budget to cover emergency or critical items. Contingency appropriations will be established within Non-Departmental and Appropriated Fund Balance for the General Fund and other funds as appropriate. Contingency appropriations will be established for general purposes or reserved for specific issues.

The Contingency Funds will not incur any expense or revenue bookings. Budget appropriation will be transferred to the fund in need of additional budget appropriation for an emergency or critical need. The Board of Supervisors must approve or ratify all transfers from Contingency appropriations.

Section 6. Hiring Freeze

Hiring freeze – effective February 16, 2009 through June 30, 2010, a hiring freeze of positions that are currently vacant or that become vacant in the future is established. This hiring freeze applies only to positions funded by the general fund. Additionally, this hiring freeze applies to all Elected Officials including the Judicial Branch of Government.

Exception Request Provision

Elected Officials, Judicial Branch Officials and Department Directors should submit, in writing, to the Budget Office, justification as to why the position cannot remain vacant. Each case will be reviewed on an individual basis. Only in extreme circumstances will an exception be permitted. All requests will be reviewed by the Budget Office. If a request is denied by the Budget Office, the Elected Official may appeal to the County Manager for approval or disapproval. If request is denied by the County Manager, the Elected Official may bring the request to the Board of Supervisors for consideration at a scheduled Board meeting.

Exemptions

The Board of Supervisors recognizes that certain positions may need to be filled. The exceptions to this hiring freeze include the following positions: Cadet Officer, Deputy Sheriff, Corporal, Investigator, Sergeant, Search and Rescue Coordinator, Lieutenant, Captain, Detention Officer, Detention Corporal, Detention Sergeant, Detention Investigator, Detention Lieutenant, Detention Captain, Probation Officer I, Probation Officer II, Probation Officer III, Probation Officer IV, Probation Div Director, Juvenile Detention Officer I, Juvenile Detention Officer II, Juvenile Detention Officer III, Juvenile

Detention Officer IV, Juvenile Detention Officer V, Dispatch Supervisor, Dispatcher I, Dispatcher II and Correctional Health LPN and Correctional Health Nurse.

Section 7. Length of Service

All Pinal County employees regardless of funding source will not receive a length of service increase effective July 1, 2009 – June 30, 2010.

Section 8. Cost of Living

All Pinal County employees regardless of funding source will not receive a cost of living increase effective July 1, 2009 – June 30, 2010. Cost of living increases are not automatic and are based upon the County's ability to fund such increases.

Section 9. Budget Adoption

This budget is being adopted by the Board of Supervisors at a fund level. Each fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The department level budget detail that is contained within the financial system is designed and used wholly as a management tool for the individual departments. A sub-fund may also be created to track a specific project or goal and is used as a tool for management purposes. A sub-fund would be an extension of major fund.

Section 10. Positions/Vehicles/Equipment and Infrastructure Projects

The Board of Supervisors will approve specific positions, vehicles, equipment and facility infrastructure projects on June 24, 2009. Additional funding requested during the fiscal year must be submitted to the Board of Supervisors for approval or ratification.

Positions

All mid-year position requests regardless of the funding source (from Elected, Judicial Branch departments, appointed County departments/special districts/enterprise funds) must be submitted to the Budget Office and Human Resources for review of job description and salary information prior to forwarding information to the County Manager. The County Manager will recommend the position for approval by the Board of Supervisors. If a position request is denied by the County Manager, Elected or Judicial Branch departments may appeal the decision to the Board of Supervisors.

Intergovernmental agreements, grants, etc. that require/authorize additional positions must be approved by the Board of Supervisors. The full impact of the position must be disclosed at the time of Board of Supervisor approval.

All authorized positions must be fully-funded by the general fund, a special revenue source or a grant. If a position becomes unfunded or under-funded it must be fully funded immediately or eliminated. If eliminating unfunded or under-funded positions results in a Reduction in Force, the Human Resources Director shall approve a layoff plan in accordance with Pinal County Merit Rule #10 - Terminations before it is effective.

Facility Infrastructure Projects

All mid-year facility infrastructure project requests that exceed \$50,000 regardless of the funding source (from Elected, Judicial Branch departments, appointed County departments/special districts/enterprise funds) must be submitted to the Master Facilities Planning & Construction Committee for review prior to forwarding information to the County Manager. The County Manager will recommend the project for approval by the Board of Supervisors. The Committee is advisory to the County Manager. The County Manager will recommend the project for approval by the Board of Supervisors. If the project request is denied by the County Manager, Elected or Judicial Branch departments may appeal the decision to the Board of Supervisors.

Section 11. Severability.

The Board of Supervisors has considered and adopted each section of this resolution separately. In the event that a court would determine any section invalid, the remaining sections of this resolution shall continue to remain in effect.

Section 12. Effective Date and Repeal.

- A. Upon adoption of this resolution, a copy shall be provided to the appointed and elected head of each budget unit.

Passed and adopted by the Board of Supervisors of Pinal County, Arizona, as indicated:

Ayes: Snyder
Rios
Mantym

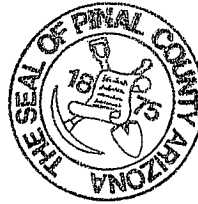
Nays: _____

Absent: _____

The Clerk of the Board of Supervisors having determined that there are majority of votes in favor, the resolution is declared, passed and adopted.

David Snider
David Snider, Chairman, Board of Supervisors

Attest: Steve Cleff
Clerk of the Board



Date: June 24, 2009

Appendix A - Administrative Groups

Administrative Group	Department	Transfer From/To	Fund#	CostCenter#	CostCenterDescription
ACM Health & Human Services	ACM - Hlth & Human Services	FROM	213	2801	HHS GRANTS/PROJECT RESERVE
ACM Health & Human Services	Public Health District	TO	82	2027	HLTH/FAMILY PLANNING TITLE X
ACM Health & Human Services	Public Health District	TO	82	2030	HLTH/TUBERCULOSIS CONTROL
ACM Health & Human Services	Public Health District	TO	82	2031	HLTH/SEXUALLY TRANSMITTED DIS
ACM Health & Human Services	Public Health District	TO	82	2032	HLTH/HIV PREVENTION & CONTROL
ACM Health & Human Services	Public Health District	TO	82	2034	HLTH/COMMUNITY NURSING
ACM Health & Human Services	Public Health District	TO	82	2035	HLTH/NEIGHBORHOOD HEALTH OUTR
ACM Health & Human Services	Public Health District	TO	82	2040	HLTH/HEALTHY START
ACM Health & Human Services	Public Health District	TO	82	2041	HLTH/IMMUNIZATION SERVICES
ACM Health & Human Services	Public Health District	TO	82	2044	HLTH/NUTRITION SERVICES
ACM Health & Human Services	Public Health District	TO	82	2045	HLTH/WOMEN INFANTS & CHILDREN
ACM Health & Human Services	Public Health District	TO	82	2046	HLTH/COMMODITY SUPPLEMENTAL FD
ACM Health & Human Services	Public Health District	TO	82	2047	HLTH/CARDIO VASCLR DISEASE PRV
ACM Health & Human Services	Public Health District	TO	82	2049	HLTH/WOMENS CANCER CONTROL PRJ
ACM Health & Human Services	Public Health District	TO	82	2050	HLTH/OTHER HEALTH INCOME
ACM Health & Human Services	Public Health District	TO	82	2154	HLTH/FP-THIRD PARTY REIMBURSE
ACM Health & Human Services	Public Health District	TO	82	2167	HLTH/TEEN PREGNANCY PREVNTN SV
ACM Health & Human Services	Public Health District	TO	82	2168	HLTH/TOBACCO EDUCATION PROJECT
ACM Health & Human Services	Public Health District	TO	82	2180	HLTH/OTHER HLTH INC/FP DONATNS
ACM Health & Human Services	Public Health District	TO	82	2181	HLTH/OTHER HLTH INC/IMMUN DON
ACM Health & Human Services	Public Health District	TO	82	2182	HLTH/OTHER HLTH INC/NUTRITION
ACM Health & Human Services	Public Health District	TO	82	2186	HLTH/MATERNAL-CHLD HLH BLK GR
ACM Health & Human Services	Public Health District	TO	82	2249	HLTH/ABSTINENCE ONLY SEX EDUC
ACM Health & Human Services	Public Health District	TO	82	2430	HLTH/OTHER HLTH INC/FP FEES
ACM Health & Human Services	Public Health District	TO	82	2438	HLTH/TRANSPORTATION SERVICES
ACM Health & Human Services	Public Health District	TO	82	2450	HLTH/BIO-TERRORISM PREP/RESP
ACM Health & Human Services	Public Health District	TO	82	2454	HLTH/FOLIC ACID PROGRAM
ACM Health & Human Services	Public Health District	TO	82	2548	HLTH/FARMERS MARKET PROGRAM
ACM Health & Human Services	Public Health District	TO	82	2747	HLTH/TPP-PARENT EDUCATION
ACM Health & Human Services	Public Health District	TO	82	3590163	PH-OTHER HEALTH INCOME
ACM Health & Human Services	Public Health District	TO	82	3590211	PH-PREPAREDNESS & RESPONSE-OP
ACM Health & Human Services	Public Health District	TO	82	3590311	PH-WIC - HEALTH GRANTS
ACM Health & Human Services	Public Health District	TO	82	3590411	PH-TB MGMT & INTRVNTN-HLTH GRT
ACM Health & Human Services	Public Health District	TO	82	3590421	PH-STD/HIV MGMT&INTRVTN-HLT GT
ACM Health & Human Services	Public Health District	TO	82	3590511	PH-WELL WOMAN-HEALTH GRANT
ACM Health & Human Services	Public Health District	TO	82	3590521	PH-IMMUNIZATION-HEALTH GRANT
ACM Health & Human Services	Public Health District	TO	82	3590531	PH-FAMILY PLANNING-HEALTH GRT
ACM Health & Human Services	Public Health District	TO	82	3590611	PH-HEALTH EDUCATION-HEALTH GRT
					COUNTY ATTNY GRANTS/PROJECT
Attorney	Attorney	FROM	213	2794	RESERVE
Attorney	Attorney	TO	29	2014	ATTORNEY/DRUG PROSECUTION
Attorney	Attorney	TO	30	2142	ATTORNEY/IV-D CHILD SUPPORT
Attorney	Attorney	TO	126	2653	ATTY/CHIDLREN'S JUSTICE PROGRA
Attorney	Attorney	TO	156	2629	CTY ATTY/PROSECUTION STOP
Attorney	Attorney	TO	181	2449	ATTY/CJEF-PROSEC PASS-THROUGH
Attorney	Attorney	TO	187	2459	ATTY/VICTIM COMPENSATION-FED
Attorney	Attorney	TO	197	2563	CTY ATTY/AATA
Attorney	Attorney	TO	198	2564	CTY ATTY/VICTIMS' RIGHTS PRG
Attorney	Attorney	TO	198	2565	CTY ATTY/VICTIMS' ASSIST. PRG
Attorney	Attorney	TO	198	2701	CTY ATTY/NCHIP XII
Attorney	Attorney	TO	198	2748	CTY ATTY/NCHIP XIII
					CLERK OF SUP CTR GRANTS/PROJECT
Clerk of the Court	Clerk of the Court	FROM	213	2796	RESERVE
Clerk of the Court	Clerk of the Court	TO	128	2742	CLERK/MISC GRANTS-IFC
Clerk of the Court	Clerk of the Court	TO	133	2219	CLERK OF COURT/IV-D CHILD SUPP
Clerk of the Court	Clerk of the Court	TO	133	2224	FAMILY LAW COMMISSIONER IV-D
					COURTS GRANTS/PROJECT RESERVE
Courts	Superior Court	FROM	213	2798	COURTS GRANTS/PROJECT RESERVE
Courts	Superior Court	TO	33	2017	COURTS/DRUG ENFORCEMENT
Courts	Adult Probation	TO	54	2627	ADULT PROB/COURTS-STOP
Courts	Juvenile	TO	61	2141	JUV PRB/SCHL OFCR/A.J. HIGH
Courts	Juvenile	TO	61	2401	JUV PRB/SCHL OFCR/C.G. HIGH
Courts	Juvenile	TO	61	2402	JUV PRB/SCHL OFCR/C.G. ELEM
Courts	Juvenile	TO	61	2403	JUV PRB/S.O./COOLIDGE HIGH
Courts	Juvenile	TO	61	2404	JUV PRB/SCHL OFCR/ELOY UNIFIED
Courts	Juvenile	TO	61	2405	JUV PRB/S.O./FLORENCE HIGH

Appendix A - Administrative Groups

Administrative Group	Department	Transfer From/To	Fund#	CostCenter#	CostCenterDescription
Courts	Juvenile	TO	61	2406	JUV PRB/SCHL OFC/S.M.-MAMM UN
Courts	Juvenile	TO	61	2503	JUV PRB/S.O./A.J. MIDDLE SCHL
Courts	Juvenile	TO	61	2504	JUV PRB/S.O./C.G. CACTUS MIDLE
Courts	Superior Court	TO	125	2243	CRTS/ACCESS-VISITATION GRANT
Courts	Juvenile	TO	146	2672	JUV/DRUG CRT DISCRETIONARY GRT
Courts	Juvenile	TO	151	2544	JUV PROB/JAIBG-A
Courts	Juvenile	TO	151	2545	JUV PROB/JAIBG-B
Courts	Superior Court	TO	205	2628	COURTS/DOJ-DOMESTIC VIOLENCE
Courts	Adult Probation	TO	264	2762	LEARN LAB GRANT
Sheriff	Sheriff	FROM	213	2799	SHERIFF GRANTS/PROJECT RESERVE
Sheriff	Sheriff	TO	22	2010	SHERIFF/DRUG TASK FORCE
Sheriff	Sheriff	TO	23	2264	SHERIFF/MARIJUANA ERADICATION
Sheriff	Sheriff	TO	23	2395	SHRF/DRUG SMUGGLING-HIDTA XI
Sheriff	Sheriff	TO	113	2147	SHERIFF/SEARCH & RESCUE
Sheriff	Sheriff	TO	113	2641	SHRF/BUREAU OF LAND MGMT FFY05
Sheriff	Sheriff	TO	114	2148	SHERIFF/GITEM GRANT
Sheriff	Sheriff	TO	114	2737	SHRF/GITEM DETENTION
Sheriff	Sheriff	TO	115	2306	SHERIFF/COPS METH GRANT
Sheriff	Sheriff	TO	116	2152	SHRF/LAW ENFORCEMENT RADIO COM
Sheriff	Sheriff	TO	116	2673	SHRF/ACJC-DUI ABATEMENT
Sheriff	Sheriff	TO	201	2589	SHERIFF'S POSSE
Sheriff	Sheriff	TO	203	2608	SHRF/INTERNET CRIMES AGST CHIL
Sheriff	Sheriff	TO	203	2633	SHRF/SCHOOL OFFR- WALKER BUTTE
Sheriff	Sheriff	TO	203	2645	SHRF/SCHOOL OFFICER-SUPERIOR
Sheriff	Sheriff	TO	203	2646	SHRF/SCHOOL OFFICER-MAMMOTH
Sheriff	Sheriff	TO	203	2647	SHRF/SCHOOL OFFICER-ORACLE
Sheriff	Sheriff	TO	203	2649	SHRF/SCHOOL OFFICER-STANFIELD
Sheriff	Sheriff	TO	203	2650	SHRF/DPS VEHICLE THEFT TASK FC
Sheriff	Sheriff	TO	203	2651	ADULT DETENTION/FED PRISONERS
Sheriff	Sheriff	TO	203	2669	SHRF/DPS MCSAP NAFTA
Sheriff	Sheriff	TO	203	2671	SHRF/PUBLIC SAFETY EQUIP PRJ
Sheriff	Sheriff	TO	203	2746	SHRF/JAG
Sheriff	Sheriff	TO	209	2666	SHRF/INTER 'WHY CAN'T WE TALK'
Sheriff	Sheriff	TO	209	2759	SHRF/IMPROVE COMM FOR PS AND E