

POSITION/PERSONNEL YEARS/SALARY COST ESTIMATES PRESENTATION**6406**

(Revised 09/10)

The detailed presentation of Authorized Positions and Personnel Years information consists of two major parts: (1) the Salaries and Wages Supplement (Schedule 7A) which is presented as a separate publication; and (2) the Changes in Authorized Positions presentation in the Governor's Budget.

The instructions which follow are for the preparation of the Changes in Authorized Positions presentation. For examples, refer to departmental presentations in the Governor's Budget. Position entries should be grouped under the appropriate organizational headings and subheadings as reported in the Salaries and Wages Supplement. Footnotes may be used to explain action taken for continuously vacant positions per Government Code section 12439, etc., or to document limited-term positions.

Authorized Positions

This line shows total position/personnel-year count and expenditures and will agree with the corresponding Totals, Authorized Positions shown in the Salaries and Wages Supplement (Schedule 7A). This total will **not** include those positions abolished as vacant by the State Controller per GC section 12439 unless re-established under specified criteria in the code. The number of positions must be reconciled to the number of positions approved in the final budget of the preceding year, less those positions abolished as vacant by the State Controller per GC section 12439, net of re-establishment. That is, the total number of authorized positions shown in the Expenditures by Category is to be reconciled with the total number of positions approved for the current year. Authorized positions may be established as individual positions or for certain blanket authorizations. See section 31.00 of the current Budget Act for restrictions on administratively established positions.

Workload and Administrative Adjustments

Under this major heading, list all administrative changes being made to the Totals, Authorized Positions described above.

1. Positions Established

Positions established as workload and administrative adjustments are limited-term positions and terminate by the end of the fiscal year per section 31.00 of the Budget Act. The date of termination should be noted if it is not June 30.

Administratively established positions which are proposed for continuation beyond June 30 may not be listed here but need to be included under Proposed New Positions as described below. Positions administratively established in the previous year may not be reestablished as **workload adjustments** in the following year.

2. Reduction in Authorized Positions

List by classification, authorized positions to be abolished. Note that for positions to be abolished during the current year, entries will be required in the columns for both the current and budget years because such positions have been included in the totals forwarded from Schedule 7A for both years. Do not list positions abolished by the State Controller under the provisions of GC section 12439 under this heading. Instead they will be listed as reconciling entries (in footnote format) at the end of the Salaries and Wages Supplement presentation.

3. Positions Reclassified

Change in Established Positions form, STD. 607, is used to reclassify positions. See SAM section 6527 for transactions requiring Finance approval. Section 31.00 of the Budget Act requires that all reclassifications of positions with a minimum monthly salary in excess of the amount specified must be approved by Finance. These positions do not necessarily have to be reported again under Changes in Authorized Positions unless they are major reclassifications. Most of these reclassifications will be minor and can merely be shown in the Salaries and Wages Supplement at their new classification.

Reclassifications should be considered "major" if any program redirection or organization change is involved, and should always be reported if the position is at all controversial.

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POSITION/PERSONNEL YEARS/SALARY COST ESTIMATES PRESENTATION**6406 (Cont. 1)****4. Positions Transferred**

If a position is to be transferred from one organizational unit to another within a department, the transfer may normally be shown in the Salaries and Wages Supplement. If, however, the position transfer is for a new function and/or legislative review is required, then the transfer should be reported in the Changes in Authorized Positions.

5. Totals, Workload, and Administrative Adjustments

Enter totals of the preceding items 1 through 4.

Proposed New Positions. Under this subheading show all additional positions established during the current year and proposed to continue through the budget year and all additional positions proposed for the budget year.

- a. If proposing to increase the time for existing part-time positions, list the incremental change as a proposed new position. The increase in number of positions (converted to nearest 1/10) is counted as Proposed New Positions and the additional amount required to fund the positions.
- b. List the increases or decreases in part-time seasonal or temporary help, overtime, or terminal-pay.
- c. New positions are arranged in the same order as in the Salaries and Wages Supplement. Compute the cost of proposed new positions at the mid step of the salary range.
- d. For positions authorized for a time period less than a full fiscal year, the position and dollars should reflect the net position count and dollars.
- e. Establishing positions for a portion of a fiscal year is accommodated by the State Controller's system. The SCO's Employment History Database will reflect future effective dates and termination dates.
- f. When departments prepare STD. 607s to establish or abolish positions, the effective date can be later than July 1 or the termination date can be earlier than June 30. For example, departments can prepare STD. 607s on July 1 with a future effective date of January 1. The SCO records will report ½ of the position or 0.5 position count.
- g. Count each proposed part-time or part-salary position to the nearest 1/10 of a personnel-year.
- h. Administratively established positions which meet the provisions of Section 31.00 of the Budget Act and which are to be continued into the budget year are to be listed with the other proposed new positions in descending salary order. The position count and expenditure data will be reported for the current year and budget year, as appropriate.

Totals, Proposed New Positions. Show totals for proposed new positions. Place a dash in the Column, headed Salary Range.

Totals, Salaries and Wages. Enter the totals of the Authorized Positions; Totals, Workload and Administrative Adjustments; and Proposed New Positions.

The Changes in Authorized Positions schedule is summarized in the Expenditures by Category. The following additional personnel data is also required in the Expenditures by Category.

Estimated Salary Savings. See SAM section 6409.

Net Totals, Salaries, and Wages. Subtract the Estimated Salary Savings from the Totals, Salaries, and Wages. Enter the balance here.

Staff Benefits. See SAM section 6412 and the Annual Price Letter.

Totals, Personal Services. Enter totals of Salaries and Wages, Estimated Salary Savings, and Staff Benefits.