

2018 BUDGET CONTROLS

It is the responsibility of each elected official and/or department head to operate within the guidelines of the budget as adopted or amended by the Quorum Court. The guidelines are described in the following paragraphs:

The budget for each County department consists of appropriations of authorized expenditures in the following major categories:

1. Personal Services (Regular Salaries, Extra Help, Overtime & Fringe)
2. Supplies
3. Other Services and Charges
4. Capital Outlay
5. Debt Service
6. Interfund Transfers

Expenditures will be limited to the amounts appropriated in the above categories.

1. Transfers in Personal Services categories or transfers between departments may only be made by Ordinance.
2. Line item transfers within a departmental budget may be made within and into all categories, with the exception of the Personal Services Category as outlined in Budget Control #1 and with the exception that no funds shall be transferred out of the Fuel, Oil, and Lubricants Line Item without the approval of the Quorum Court. Transfers going into or out of the Capital Outlay Category shall not exceed \$5,000 per year in the General Fund, excluding the County Judge-Emergency Budget; any transfers exceeding this limit will require approval of the Quorum Court. **Excluding grant funds, Line Item Transfers will cap at \$20,000 or 4% of a department's operating budget per single transfer. Annual total line item transfers may not exceed 12% of operating budget; any transfers exceeding this limit will require approval of the Quorum Court.** With the exception of grant funds, no department may purchase supplies or other services and charges for another department except for utilities and cleaning and maintenance services provided by the Buildings & Grounds Department aggregated into the general budget. This does not apply to departments who work together in cost sharing projects.
3. Appropriations for use of grant funds must be made by ordinance with a grant agreement approved by the County Judge. All personnel positions funded by grants will be annotated as such and may be abolished upon expiration of the grant. The Quorum Court must approve in-kind cost for grants prior to grant acceptance. All Grants will be administered through the County Grants Administration Office with all billings and financial reporting being handled in the Comptroller's Office.

4. All purchases must be made with a Purchase Order or P-Card and follow the written purchasing procedures as outlined by the County Judge.
5. The Comptroller will transfer monies monthly from individual departmental budgets into the Insurance Benefit Fund for all full time positions and qualifying part time employees regardless of whether all positions in the departments are filled.

6. **All full-time employees who qualify for annual leave will receive a 3.5% pay increase effective** ~~All full-time and ungraded employees who qualify for annual leave will receive a base compensation raise in accordance with the time in position table over 2016 base pay per Ordinance No. 2016-56 and Ordinance No. 2016-82. Full-time salary increases shall go into effect the first pay check of 2017 2018. Full-time employees with less than one year's service shall receive a 3.5% pay increase upon his/her anniversary date. Full-time employees with less than one year of service shall receive a base compensation raise of 5% upon the employee's anniversary date. Employees whose base compensation is raised by more than the percentage expressed in Ordinance No. 2016-56 due to implantation of U. S. Department Labor rules and regulations concerning overtime and exemptions from overtime or because of salary range adjustments shall have no further raise in compensation for Budget Year 2017.~~ **Maximum salary caps in all grades shall be suspended for the 2017 2018 Budget Year**; however, no employee salary shall be higher than the salary of the lowest paid elected official.

Full-time Elected Officials shall receive a pay increase based on years of elected service as outlined below per Ordinance No. 2016-68 and shall go into effect the first pay check of ~~2017~~ **2018**.

1 st Two-Year Term	80%	<u>Mid-Term 82.5%</u>
2 nd Two-Year Term	85%	<u>Mid-Term 87.5%</u>
3 rd Two-Year Term	90%	<u>Mid-Term 92.5%</u>
4 th Two-Year Term	95%	<u>Mid-Term 97.5%</u>
5 th or more Two-Year Term	100%	<u>Mid-Term 2.5% increase</u>

7. The County Judge-Emergency Budget monies are not to be granted to individual citizens but are to be used to pay for expenses incurred by the County in assisting the citizens at large when the County Judge has declared an emergency pursuant to A.C.A. §12-75-101, et seq.

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