



MARILYN EDWARDS
County Judge

280 North College, Suite 500
Fayetteville, AR 72701

WASHINGTON COUNTY, ARKANSAS
County Courthouse

November 18, 2013

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday, November 19, 2013
5:30 p.m.
Washington County Quorum Court Room

AGENDA

1. Call to Order.
2. Adoption of Agenda.
3. Budget Update - Comptroller Cheryl Bolinger. (3.1)
4. Review Information Systems Amended Budget Request for 2014. (4.1)
5. Request to Move the Help Desk Technician Position from the Road Department Budget to the Information Systems Budget in 2014. (5.1)
6. Discussion on 2014 Reserves. (6.1,6.2)
7. Budget Finalization and Review of 2014 Budget Controls. (7.1)
8. Other Business.
9. Public Comment.
10. Adjournment.

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Fund	Dept #	Dept Description	Other Services & Charges			Capital Outlay	Transfers Out	Debt Service	2014 Budget	2013 Budget	Difference
			Personal Services	Supplies							
1000 County General Fund	0100	County Judge	362,289.00	12,500.00	28,950.00				403,739.00	379,778.00	23,961.00
1000 County General Fund	0101	County Clerk	482,267.00	18,000.00	28,625.00				528,892.00	511,591.00	17,301.00
1000 County General Fund	0102	Circuit Clerk	806,550.00	13,500.00	52,900.00				872,950.00	660,331.00	212,619.00
1000 County General Fund	0103	Treasurer	262,899.00	4,000.00	12,850.00				279,749.00	260,011.00	19,738.00
1000 County General Fund	0104	Tax Collector	1,009,399.00	31,111.00	167,140.00				1,207,650.00	1,138,600.00	69,050.00
1000 County General Fund	0105	Assessor	1,510,971.00	66,200.00	183,200.00				1,760,371.00	1,814,135.00	(53,764.00)
1000 County General Fund	0106	Equalization Board	13,780.00	425.00	1,100,320.00				1,114,525.00	1,268,862.00	(154,337.00)
1000 County General Fund	0107	Quorum Court	102,308.00	3,450.00	49,166.00				154,924.00	144,331.00	10,593.00
1000 County General Fund	0108	Buildings & Grounds	783,422.00	653,050.00	814,000.00				2,250,472.00	2,774,153.00	(523,681.00)
1000 County General Fund	0109	Election Commission	367,600.00	103,450.00	51,480.00				522,530.00	222,530.00	300,000.00
1000 County General Fund	0110	Planning	291,831.00	10,015.00	38,624.00				340,470.00	319,151.00	21,319.00
1000 County General Fund	0113	Comptroller	268,303.00	6,500.00	67,100.00				341,903.00	318,192.00	23,711.00
1000 County General Fund	0115	Computer/IS Dept	501,254.00	44,200.00	641,684.00	68,276.00			1,255,414.00	866,661.00	388,753.00
1000 County General Fund	0118	General Services	99,042.00	8,000.00	146,831.00				253,873.00	265,054.00	(11,181.00)
1000 County General Fund	0119	Archiving/Records Management	128,740.00	5,300.00	43,203.00				177,243.00	169,328.00	7,915.00
1000 County General Fund	0120	Grants Administrator	122,964.00	8,115.00	9,771.00				140,850.00	131,995.00	8,855.00
1000 County General Fund	0121	Human Resource	235,584.00	17,316.00	121,451.00				374,351.00	357,510.00	16,841.00
1000 County General Fund	0122	County Attorney	106,552.00	1,300.00	81,788.00				189,640.00	182,895.00	6,745.00
1001 County General Fund	0300	Health Department		7,300.00	12,700.00				20,000.00	20,000.00	-
1001 County General Fund	0301	Ambulance Service			792,309.00				792,309.00	792,309.00	-
1000 County General Fund	0306	Spay/Neuter Program			-				-	40,000.00	(40,000.00)
1000 County General Fund	0308	Animal Shelter	491,324.00	112,248.00	47,774.00				651,346.00	457,041.00	194,305.00
1000 County General Fund	0400	Sheriff	6,035,681.00	592,700.00	290,150.00	300,000.00			7,218,531.00	7,136,477.00	82,054.00
1000 County General Fund	0401	Circuit Court I	7,361.00	9,200.00	64,280.00				80,841.00	81,263.00	(422.00)
1000 County General Fund	0402	Circuit Court II	7,314.00	7,301.00	30,984.00				45,599.00	46,195.00	(596.00)
1000 County General Fund	0403	Circuit Court III	754,085.00	46,304.00	120,248.00				920,637.00	871,906.00	48,731.00
1000 County General Fund	0404	Circuit Court IV	63,809.00	20,500.00	76,570.00				160,879.00	267,389.00	(106,510.00)
1000 County General Fund	0405	Circuit Court V	1,500.00	8,700.00	32,875.00				43,075.00	43,075.00	-
1000 County General Fund	0406	Circuit Court VI	2,000.00	10,772.00	25,127.00				37,899.00	37,899.00	-
1000 County General Fund	0407	Circuit Court VII	1,614.00	13,250.00	35,690.00				50,554.00	50,534.00	20.00
1000 County General Fund	0409	District Court Fayetteville			102,183.00				102,183.00	101,382.00	801.00
1000 County General Fund	0410	District Court Springdale			93,768.00				93,768.00	90,260.00	3,508.00
1000 County General Fund	0411	District Court Prairie Grove			36,355.00				36,355.00	36,255.00	100.00
1000 County General Fund	0412	District Court West Fork			38,600.00				38,600.00	35,517.00	3,083.00
1000 County General Fund	0413	District Court Elkins			44,530.00				44,530.00	34,002.00	10,528.00
1000 County General Fund	0416	Prosecuting Attorney	865,097.00	45,500.00	114,974.00				1,025,571.00	982,604.00	42,967.00
1000 County General Fund	0417	Public Defender	318,131.00	14,700.00	92,721.00				425,552.00	394,340.00	31,212.00
1000 County General Fund	0419	Coroner	217,148.00	41,800.00	19,800.00				278,748.00	252,435.00	26,313.00
1000 County General Fund	0420	Constables	50.00		30.00				80.00	198.00	(118.00)
1000 County General Fund	0441	Detention Judicial Officer			62,551.00				62,551.00	62,551.00	-
1000 County General Fund	0444	Juvenile Detention Center	1,191,599.00	169,658.00	97,941.00				1,459,198.00	1,383,221.00	75,977.00
1000 County General Fund	0500	DEM	145,912.00	65,056.00	105,459.00				316,427.00	307,379.00	9,048.00
1000 County General Fund	0502	Fire Protection	2,000.00		762,934.00				764,934.00	764,934.00	-
1001 County General Fund	0505	County Judge-Emergency Budget			75,000.00				75,000.00	75,000.00	-
1000 County General Fund	0702	Environmental Affairs	240,435.00	31,085.00	134,468.00				405,988.00	362,920.00	43,068.00
1000 County General Fund	0800	Veterans Service	98,482.00	1,450.00	1,418.00				101,350.00	93,705.00	7,645.00
1000 County General Fund	0801	Extension Office			106,503.00				106,503.00	106,503.00	-
1000 County General Fund	8888	Transfers Out							38,806.00	38,806.00	-
									27,567,360.00	26,751,208.00	816,152.00
1002 Employee Insurance Fund	0125	Insurance Benefits			4,204,026.00				4,204,026.00	4,068,126.00	135,900.00
1800 Flexible Spending Fund	0126	Flexible Spending			185,040.00				185,040.00	185,040.00	-
2000 Road Fund	0200	County Road	4,471,433.00	3,252,500.00	502,985.00	725,000.00			9,321,030.00	9,502,741.00	(181,711.00)
2000 Road Fund	0201	Road-1/2		1,073,520.00					1,073,520.00		1,073,520.00
									10,394,550.00	9,502,741.00	891,809.00
3000 Treasurer's Automation Fund	0103	Treasurer's Automation		11,700.00	10,000.00				21,700.00	24,200.00	(2,500.00)
3001 Collector's Automation Fund	0104	Collector's Automation		70,000.00	40,000.00				110,000.00	110,000.00	-

3002 Circuit Court Automation Fund	0437	Circuit Court Automation		1,000.00	6,400.00		7,400.00	7,500.00	(100.00)		
3005 County Clerk Cost(Automation) Fund	0101	County Clerk	-	84,500.00	89,000.00		173,500.00	187,510.00	(14,010.00)		
3006 Recorder's Cost Fund	0128	Recorder's Cost	233,102.00	174,550.00	961,200.00		1,368,852.00	1,742,193.00	(373,341.00)		
3006 Recorder's Cost Fund	8888	Transfers Out				900,000.00	900,000.00		900,000.00		
							2,268,852.00	1,742,193.00	526,659.00		
3008 County Library Fund	0600	County Library	272,981.00	21,500.00	1,719,467.00		2,013,948.00	2,026,521.00	(12,573.00)		
3008 County Library Fund	0605	County Library-Children's		2,200.00	2,000.00		4,200.00	4,200.00	-		
3008 County Library Fund	0610	County Library- Greenland Branch		27,188.00			27,188.00	19,061.00	8,127.00		
3008 County Library Fund	0611	County Library-Winslow Branch		15,172.00			15,172.00	10,798.00	4,374.00		
							2,060,508.00	2,060,580.00	(72.00)		
3010 County Clerk Operating Fund	0101	County Clerk		15,000.00			15,000.00	15,000.00	-		
3012 Child Support Cost Fund	8888	Child Support				42,938.00	42,938.00	35,140.00	7,798.00		
3014 Communications Facility & Equip Fund	0400	Sheriff	-	228,400.00	139,350.00	140,000.00	507,750.00	326,100.00	181,650.00		
3017 Jail Fund	0127	Buildings & Grounds	109,504.00	426,549.00	626,296.00		1,162,349.00	1,159,483.00	2,866.00		
3017 Jail Fund	0418	County Jail	10,537,132.00	1,443,131.00	454,323.00	150,000.00	12,584,586.00	11,924,312.00	660,274.00		
							13,746,935.00	13,083,795.00	663,140.00		
3019 Boating Safety Fund	0400	Sheriff		5,600.00	2,000.00	18,000.00	25,600.00	13,050.00	12,550.00		
3020 Emergency Nine One One Fund	0501	Nine One One	93,753.00	73,800.00	472,832.00		640,385.00	637,213.00	3,172.00		
3023 Fire Equipment and Training Fund	0502	Fire Equipment and Training		98,000.00			98,000.00	-	98,000.00		
3028 Adult Drug Court	8888	Transfers Out				28,515.00	28,515.00		28,515.00		
3031 Circuit Court Juvenile Division	0446	Circuit Court Juvenile Division			40,000.00		40,000.00	-	40,000.00		
3032 Juvenile Court Representation Fund	0445	Juvenile Court Representation			425.00		425.00	31,405.00	(30,980.00)		
3038 Voting System Grant Fund	0140	Voting System Grant		10,732.00			10,732.00	-	10,732.00		
3401 HIV Clinic Fund	0305	HIV Clinic	135,149.00	3,438.00	59,000.00		197,587.00	187,068.00	10,519.00		
3402 Law Library Fund	0422	Law Library	-	5,000.00	80,810.00		85,810.00	116,420.00	(30,610.00)		
3406 Drug Court Program Fund	0442	Drug Court Program		200.00	21,000.00		21,200.00	10,000.00	11,200.00		
3406 Drug Court Program Fund	8888	Transfers Out					-	17,000.00	(17,000.00)		
							21,200.00	27,000.00	(5,800.00)		
3503 Rural Community Grant Fund	0603	Brentwood Community Grant		13,000.00	5,000.00		18,000.00	18,000.00	-		
5800 Court Costs and Fines Fund	0117	Court Costs and Fines			2,000.00		360,007.00	362,007.00	7.00		
TOTALS			33,752,351.00	9,335,636.00	16,605,179.00	1,401,276.00	971,453.00	767,925.00	62,833,820.00	59,491,289.00	3,342,531.00

Current Budget Under Review

WASHINGTON COUNTY

2014 BUDGET Requested - COMPUTER/IS DEPARTMENT

FUND: 1000 County General DEPT: 0115 Computer / IS Department

Line Item Description	2011 Actual Expenditures	2012 Actual Expenditures	Jan-Jun 2013 Actual Expenditures	2013 Approved Budget	2014 Requested	Previous Request	Difference
PERSONAL SERVICES							
1001 SALARIES, FULL-TIME	249,869.98	316,943.45	157,487.21	314,362.00	375,959.00		
1005 OVERTIME/OTHER PREMIUM COMPENSATION					5,000.00		
1006 SOCIAL SECURITY MATCHING	18,290.39	23,036.75	11,556.91	24,049.00	28,761.00		
1008 NONCONTRIBUTORY RETIREMENT	32,698.71	43,741.39	22,425.69	45,772.00	55,718.00		
1009 HEALTH INSURANCE MATCHING	18,360.00	19,800.00	11,550.00	19,800.00	34,524.00		
1010 WORKMEN'S COMPENSATION	318.00	286.00	185.52	1,200.00	500.00		
1011 UNEMPLOYMENT COMPENSATION			731.32				
1016 LIFE INSURANCE	792.00	792.00	462.00	792.00	792.00		
TOTAL PERSONAL SERVICES	320,329.08	404,599.59	204,398.65	405,975.00	501,254.00	673,582.00	(172,328.00)
SUPPLIES							
2001 GENERAL SUPPLIES	2,863.37	4,786.20	2,392.25	2,000.00	3,200.00		
2002 SMALL EQUIPMENT	21,896.23	3,000.91	3,019.09	14,000.00	7,000.00		
2005 FOOD	274.81	564.56	247.60	1,000.00	1,000.00		
2006 CLOTHING/UNIFORMS	2,371.07	1,907.00		2,000.00	2,000.00		
2007 FUEL, OIL & LUBRICANTS	4,469.70	5,189.88	2,232.70	7,000.00	7,000.00		
2008 TIRES AND TUBES	471.07				1,000.00		
2009 COMPUTER EQUIPMENT	317,984.35	44,698.44	59,925.85	40,000.00	17,000.00		
2020 BUILDING MATERIALS AND SUPPLIES		19.69					
2021 PAINTS AND METALS		4.89					
2022 PLUMBING AND ELECTRICAL	7.07						
2023 PARTS AND REPAIRS	6,178.69	2,117.51	767.56	6,234.00	5,000.00		
2024 MAINTENANCE AND SERVICE CONTRACT	5,970.00	32.76					
2029 SMALL TOOLS	1,003.76	113.66	407.07	2,500.00	1,000.00		
TOTAL SUPPLIES	363,490.12	62,435.50	68,992.12	74,734.00	44,200.00		
OTHER SERVICES AND CHARGES							
3003 COMPUTER SERVICES	606.34	259.99		4,500.00			
3006 MEDICAL/DENTAL/HOSPITAL	57.00	45.00					
3009 OTHER PROFESSIONAL SERVICES	40,700.15	29,207.65	11,928.81		81,423.00	165,000.00	(83,577.00)
3020 TELEPHONE/FAX - LANDLINE	2,810.64	2,901.81	1,798.29	3,950.00	2,000.00		
3021 POSTAGE	135.77	121.22	120.41				
3022 CELL PHONES/PAGERS	3,936.23	5,314.80	2,907.70	8,352.00	6,500.00		
3023 INTERNET CONNECTION	23,256.17	26,011.50	14,242.69	24,000.00	48,000.00		
3030 TRAVEL		551.54		1,000.00	1,000.00		
3031 COMMON CARRIER		2,017.99	1,514.30	5,500.00	5,500.00		
3032 MILEAGE		98.79	121.55		200.00		
3040 ADVERTISING AND PUBLICATIONS		245.00					
3052 FIRE AND EXTENDED COVERAGE	1,263.00		337.31	2,000.00			
3053 FLEET LIABILITY	1,124.00	1,229.00	1,082.00	1,400.00			
3070 RENT - LAND AND BUILDINGS	168.00	252.00	126.00	500.00			
3090 DUES AND MEMBERSHIPS	1,136.65	668.95	400.00	2,000.00	1,000.00		
3094 MEALS AND LODGING		3,914.36	1,356.89	8,000.00	2,000.00		
3101 TRAINING/EDUCATION	7,150.93	7,902.03	9,176.49	12,000.00	20,000.00		
3102 COMPUTER SOFTWARE/SUPPORT/MAINT. AGREE	160,553.76	134,330.13	203,094.48	312,750.00	474,061.00	535,184.00	(61,123.00)
TOTAL SERVICES AND CHARGES	242,898.64	215,071.76	248,206.92	385,952.00	641,684.00		
CAPITAL OUTLAY							
4004 MACH. & EQUIP. (OTHER THAN VEHICLE)	7,091.61				-		
4009 COMPUTER MACHINERY/EQUIPMENT	194,847.04	61,442.58	9,268.77		68,276.00	140,000.00	(71,724.00)
TOTAL CAPITAL OUTLAY	201,938.65	61,442.58	9,268.77	-	68,276.00		
2014 BUDGET Requested - COMPUTER/IS DEPARTMENT	1,128,656.49	743,549.43	530,866.46	866,661.00	1,255,414.00		(388,752.00)

WASHINGTON COUNTY

2014 BUDGET - **COMPUTER/IS DEPARTMENT**

FUND: **1000 County General** DEPT: **0115 Computer / IS Department**

Slot Title	Grade	Annual Salary
0115001 PROGRAMMER & SYSTEMS ANALYST	24	60,388.00
0115002 TECHNOLOGY DIRECTOR	UN	88,442.00
0115003 NETWORK & COMPUTER ADMINISTRATOR	24	51,775.00
0115004 NETWORK & COMPUTER ADMINISTRATOR	24	48,048.00
0115010 PROGRAMMER & SYSTEMS ANALYST	24	49,521.00
0115011 PROGRAMMER & SYSTEMS ANALYST	24	48,048.00
0115020 COMPUTER SOFTWARE DESIGNER	18	39,436.00
0115021 COMPUTER SOFTWARE DESIGNER	18	38,349.00
0115022 COMPUTER SOFTWARE DESIGNER	18	36,186.00
0115050 SQL DATABASE ADMINISTRATOR	24	48,048.00
		375,959.00

Road Position move to Computer/IS Department

PERSONAL SERVICES		Grade	Amount
1001	HELP DESK TECHNICIAN	12	29,458.00
1006	SOCIAL SECURITY MATCHING		2,254.00
1008	NONCONTRIBUTORY RETIREMENT		4,366.00
1009	HEALTH INSURANCE MATCHING		4,932.00
1016	LIFE INSURANCE		132.00
TOTAL PERSONAL SERVICES			41,142.00

2014 BUDGET SUMMARY (Preliminary)

FUND	2014 PROJECTED REVENUES	HOLDBACK	AVAILABLE TO BUDGET	2014 BUDGETS	INFUSION TO ROAD & JAIL FUND	UNAPPROPRIATED RESERVE
1000 GENERAL	44,286,599.00	4,428,660.00	39,857,939.00	27,567,360.00	(4,886,975.00)	7,403,604
1002 INSURANCE BENEFIT	4,767,500.00		4,767,500.00	4,204,026.00		563,474
1800 FLEXIBLE SPENDING	185,040.00		185,040.00	185,040.00		0
2000 ROAD	9,781,121.00	978,113.00	8,803,008.00	10,394,550.00	1,591,542.00	0
3000 TREASURER'S AUTOMATION	21,700.00	-	21,700.00	21,700.00		0
3001 COLLECTOR'S AUTOMATION	129,100.00	-	129,100.00	110,000.00		19,100
3002 CIRCUIT COURT AUTOMATION	184,645.00	-	184,645.00	7,400.00		177,245
3005 COUNTY CLERK'S COST (AUTOMATION)	914,400.00	-	914,400.00	173,500.00		740,900
3006 RECORDER'S COST	2,601,800.00	260,180.00	2,341,620.00	2,268,852.00		72,768
3008 COUNTY LIBRARY	3,011,496.00	301,150.00	2,710,346.00	2,060,508.00		649,838
3010 COUNTY CLERK OPERATING	34,055.00	-	34,055.00	15,000.00		19,055
3012 CHILD SUPPORT COST	42,938.00	-	42,938.00	42,938.00		0
3014 COMMUNICATIONS FACILITY & EQUIPMENT	797,200.00	79,720.00	717,480.00	507,750.00		209,730
3017 JAIL	11,612,781.00	1,161,279.00	10,451,502.00	13,746,935.00	3,295,433.00	0
3019 BOATING SAFETY	28,510.00	2,851.00	25,659.00	25,600.00		59
3020 EMERGENCY NINE ONE ONE	1,536,800.00	153,680.00	1,383,120.00	640,385.00		742,735
3023 FIRE EQUIPMENT AND TRAINING	98,000.00	-	98,000.00	98,000.00		0
3028 ADULT DRUG COURT	28,515.00	-	28,515.00	28,515.00		0
3031 CIRCUIT COURT JUVENILE DIVISION	40,000.00	-	40,000.00	40,000.00		0
3032 JUVENILE COURT REPRESENTATION	425.00	-	425.00	425.00		0
3038 VOTING SYSTEM GRANT	10,732.00	-	10,732.00	10,732.00		0
3039 CIRCUIT CLERK COMMISSIONER FEE	5,035.00	-	5,035.00	-		5,035
3401 HIV CLINIC	296,501.00	29,651.00	266,850.00	197,587.00		69,263
3402 LAW LIBRARY	246,050.00	24,605.00	221,445.00	85,810.00		135,635
3406 DRUG COURT PROGRAM	27,815.00	2,782.00	25,033.00	21,200.00		3,833
3503 RURAL COMMUNITY GRANT	18,030.00	-	18,030.00	18,000.00		30
5800 COURT COSTS & FINES	949,500.00	-	949,500.00	362,007.00		587,493
	81,656,288.00	7,422,671.00	74,233,617.00	62,833,820.00		

Road Fund (\$1,591,542) and Jail Fund (\$3,295,433.00) total infusion from County General Fund is \$4,886,975.00.

**General Fund
Unappropriated Reserves
January 2013 to 2014 Difference**

Category	January 2013	January 2014	Difference
Unappropriated Reserves	\$7,089,410	\$7,403,604	
Reserve for Road	\$514,725	\$1,591,542	
Reserve for Jail	\$2,718,981	\$3,295,433	
Total	\$10,323,116	\$12,290,579	\$1,967,463

2014 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.

Requests for additional funds will be made in the following manner:

1. Personnel upgrade ordinances (with the exception of grant funds) shall only be brought to Personnel Committee, and then forwarded to the Finance Committee of the Quorum Court monthly. New positions will only be considered in October (with the exception of grant funds) unless Budget Controls are suspended by the Finance Committee of the Quorum Court. October requests will be heard during budget hearings and will go into effect on January 1 of the following year.
2. Requests for appropriations regarding Personal Services (other than full time positions), Supplies, Other Services & Charges, and Capital Outlay funds shall be brought to the Finance Committee of the Quorum Court monthly, and forwarded to the full Quorum Court for consideration. Transfers in Personal Services categories or transfers between departments may only be made by Ordinance.
3. 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 #2. Transfers going into or out of the Capital Outlay Category shall not exceed \$5,000 per year in the General Fund; any transfers exceeding this limit will require approval by the Finance Committee of the Quorum Court. All transfers are at the discretion of the elected officials with the prior approval of the Comptroller.
4. Additional appropriations must be approved by the Quorum Court.

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5. Surplus personnel appropriations shall be de-appropriated from Full-time Salaries on a quarterly basis (April/July/October). These surplus funds shall be restored to unappropriated reserves.
6. Appropriations for use of grant funds may be made by ordinance with a grant agreement approved by the County Judge. Written approval from the grantor must be provided to the Comptroller's Office through the County Judge for line-item transfers within grants. If approved by the Grantor, line item transfers involving Supplies, Other Services and Charges, and Capital Outlay categories can be made at the discretion of the Comptroller's Office. All personnel positions funded by grants will be annotated as such and may be abolished upon expiration of the grant. All grantees must follow all Washington County accounting procedures. 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.
7. All purchases must be made with a Purchase Order or P-Card and follow the purchasing procedures as outlined by the County Judge. All major purchases should be made prior to November 30 to assure the merchandise is received in the current year. No purchase orders will be issued for merchandise for the following year until January 2 of that year.
8. General Services shall be notified by the Elected Official/Department Head of any capital items that have been assigned to that office/department which are no longer in use by that office/department so that the items can be made available to other offices/departments.
9. All budgeted full time positions are subject to health insurance charges. The Quorum Court sets rates for these charges. Monies are transferred monthly from individual departmental budgets into the Insurance Benefit Fund. These monies are transferred regardless whether all positions in the departments are filled.
10. Longevity pay will be paid to all full time employees, excluding elected officials, in December for employees of record on November 30 and effective anniversary from date of hire as of November 30. The net pay will be based upon the following schedule:

5 - 9 Years	\$ 250.00
10 - 14 Years	350.00
15 - 19 Years	500.00
20 - 24 Years	600.00
Over 25 Years	750.00

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11. All full-time employees who qualify for annual leave will receive a 3% pay increase, plus 1/2% for each complete year of employment for years 2 through 5+ (1/2% up to 2%), effective the first paycheck of 2014. Full time employees with less than one year's service shall receive a 3% pay increase upon his/her anniversary date. Full time elected officials will receive a salary equal to 85% of the maximum amount allowed by Arkansas law.
12. Grant funds are tracked separately and in accordance with grant regulations; if any money is advanced by the General Fund, the Comptroller recoups the funds advanced when the grant funds become available and does not require Quorum Court action. Reimbursements to the General Fund shall not be recognized until all other anticipated revenues are 100% satisfied. Reimbursement revenues are not subject to automatic appropriation to a particular budget.
13. Approval must be provided to the Comptroller's Office by the County Judge for line item transfers within the County Judge-Emergency Budget. If approved by the County Judge, line item transfers involving supplies, other services and charges, and capital outlay categories can be made at the discretion of the Comptroller's Office. These 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.

Requests for additional appropriations and transfers requiring Quorum Court action shall be made by submitting a request to the County Judge's Office. The request should be in writing and contain a justification for the additional expenditure or transfer.

Should it appear that revenues will be less than originally estimated, the County Treasurer will report such condition to the Quorum Court and provide recommendations for any budget revisions necessary to avoid violating the 90% limitation.