

## **2016 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 be brought to Personnel Committee, and if approved forwarded to the Finance Committee of the Quorum Court. New positions will be considered during the annual budget process (with the exception of grant funds), unless circumstances warrant that Budget Controls be suspended. Non-urgent requests for new positions will be heard during budget hearings and will go into effect in the first pay period of the following year.~~
- 2-1. 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.

- 3.2. 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 #2 #1. 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 by the Finance Committee 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.

~~All transfers are at the discretion of the elected officials with the prior approval of the Comptroller under the direction of the County Judge. The Comptroller will report on a monthly basis all line item transfers.~~

~~4. 3 Additional appropriations must be approved by the Quorum Court.~~

~~5. 3 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. 3. Appropriations for use of grant funds may must 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. 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. All purchases should be made prior to November 15 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. 5. 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. 5. All budgeted full time positions are subject to health insurance charges. The Quorum Court sets rates for these charges. The Comptroller will transfer monies monthly are transferred monthly from individual departmental budgets into the Insurance Benefit Fund for all full time positions and qualifying part time employees. These monies are transferred regardless of whether all positions in the departments are filled.~~

~~10. 6. This section may be removed and place into a separate ordinance.~~  
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

~~11. 7. This section to be determined later in the budget process. All full-time employees who qualify for annual leave will receive a 2% pay increase effective the first paycheck of 2015. Full time employees with less than one year's service shall receive a 2% pay increase upon his/her anniversary date. Full time elected officials will receive a 2% pay increase above their current salary.~~

~~12. 8. 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. 8. 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 will be processed by the Comptroller's Office. The County Judge-Emergency Budget 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 and Finance Chair. 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.~~