

## **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.

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. 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. 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. If employed for one year on January 1, 2016, full time employees will receive a \$500 salary bonus and part-time APERS eligible employees a \$250 salary bonus. This bonus will be paid in two equal installments; in January and July, 2016. Salaries of full-time elected officials will receive a \$1,000 increase over their 2015 budgeted salary amount.
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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