2027 BUDGET POLICY

1) No new position or vacancy replacement will be allowed until the Elected Official or Department Head first take their request before the Personnel Committee. The Personnel Committee will then recommend to the full Board of Commissioners a plan of action for filling/not filling a new position.

2) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 25% of the adopted, current annual budget, all part-time and temporary positions funded by the General Fund will be terminated.

3) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 20% of the adopted annual general fund budget, layoff notices to employees shall be given.

4) Any non-mandated job funded by a local, state or federal grant will be terminated at the end of that grant period if not renewed by the local, state, or federal agency responsible for the funding of that grant.

5) Any non-mandated job funded by a local, state or federal grant will be decreased if the local, state or federal agency responsible for funding the grant decreases its funding of the grant.

6) The current Fund Balance Policy, the Tax Revolving Fund Policy, the Travel Policy, the Bidding/Purchasing Policy, the Disposal of Assets Policy, the Disposal of Property Policy, and the Educational Opportunities Policy, be included.

7) The County continues to update fees as required.

8) Cost Allocation be applied where applicable and as budgeted by Commissioners.

9) No transferring of funds from utility line items in any budget unless approved and signed off on by the Clerk, Treasurer, and Administrator – or their chief or sole deputies.

10) The Administrator may approve the payment of invoices on behalf of the board, only after the board has either budgeted for those items or previously approved those items.

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