

**CALHOUN COUNTY QUORUM COURT
ORDINANCE NO. 2024-35
APPROPRIATION ORDINANCE**

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CALHOUN, STATE
OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

“AN ORDINANCE TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR THE
CALENDAR YEAR 2025”

SECTION 1. ANNUAL BUDGET ADOPTED BY REFERENCE. The annual budget for calendar year 2025, identified as “2025 Annual Budget, Calhoun County, Arkansas, dated January 1, 2025 is hereby adopted by reference. A copy of said Budget shall be filed in the Office of the County Clerk and shall be available for inspection and copying by any person during normal office hours.

SECTION 2. NONRESTRICTED EXPENDITURE CATEGORIES. Expenditure of funds appropriated by this Ordinance shall be restricted to the line-item expenditure codes comprising the four major categories of expenditures; Personal Services, Supplies, Other Services and Charges, Capital Outlays, and Debt Service- but shall be restricted to office/departmental expenditures within the above enumerated major categories of expenditures except for funds appropriated for personnel salaries and wages and related employee benefits. Personnel expenditures shall not exceed the dollar amounts, number of employees, and salary or wage rates specified in the annual budget or an amendment thereto.

SECTION 3. EXPENDITURES RESTRICTED TO SPECIFIED FUND. No expenditure of appropriated funds shall be made from any fund other than the fund specified in this Ordinance or an amendment thereto.

SECTION 4. TRANSFERS. Any transfers of monies between the various funds of the County or between the major categories of expenditures-Personal Services, Supplies, Other Services and Charges, Capital Outlays, and Debt Service-shall be made only with prior approval of the Calhoun County Quorum Court. Provided, however, all transfers budgeted for in the annual budget shall be exempt from the provisions of this section.

SECTION 5. MAXIMUM APPROPRIATED AMOUNTS.

		Projected Revenues	2025 Proposed Budgets	Over/Under Projections
	COUNTY GENERAL FUNDS	\$3,645,882.28		
1000.0100	Judge		\$ 113,761.57	
1000.0101	County Clerk		\$ 147,730.61	
1000.0102	Circuit Clerk		\$ 148,356.30	
1000.0103	Treasurer		\$ 124,857.66	
1000.0104	Collector		\$ 180,150.00	
1000.0105	Assessor		\$ 230,302.45	
1000.0106	Property Reappraisal		\$ 87,734.00	
1000.0107	Quorum Court		\$ 48,958.31	
1000.0108	Courthouse Maintenance		\$ 294,297.50	
1000.0109	Elections		\$ 25,198.50	
1000.0116	County Contracts		\$ 26,500.00	
1000.0300	County Health		\$ 18,850.00	
1000.0301	Ambulance		\$ 144,000.00	
1000.0400	Sheriff		\$ 873,726.24	
1000.0409	District Clerk		\$ 140,944.94	
1000.0416	Prosecuting Attorney		\$ 8,502.30	
1000.0419	Coroner		\$ 15,994.67	
1000.0500	OES-Emergency Services		\$ 116,985.05	
1000.0800	Veteran Service		\$ 27,330.47	
1000.0801	Extension		\$ 32,500.00	
76.9%	(subtotal General Funds)	<u>\$ 3,645,882.28</u>	<u>\$ 2,806,680.57</u>	<u>\$ 839,201.71</u>
1801.0601	County Park	\$ 151,560.00	\$ 161,200.00	\$ (61,140)
1801.0603	High School Rodeo	\$ -	\$ 32,500.00	
1801.0604	Woodberry Park	\$ -	\$ 15,900.00	
1801.0605	Dr T.E. Rhine Park	\$ -	\$ 3,100.00	
1804.0400	School Resource Officer	\$ 46,000.00	\$ 71,479.56	\$ (25,479.56)
1805.0414	Juvenile Court	\$ -	\$ 38,508.75	\$ (38,508.76)
1807.0804	Nutrition Center	\$ 162,720.00	\$ 302,010.95	\$ (139,290.95)
1809.0500	Volunteer Appreciation	\$ 2,250.00	\$ 6,700.00	\$ (4,450.00)
	(subtotal of other General Funds)	<u>\$ 362,530.00</u>	<u>\$ 631,399.26</u>	<u>\$ (179,731.27)</u>
85.7%	County General Funds Total	<u>\$ 4,008,412.28</u>	<u>\$ 3,438,079.83</u>	<u>\$ 570,332.44</u>

		Projected Revenues	2025 Proposed Budgets	Over/Under Projections
	OTHER COUNTY FUNDS			
2000.0200	County Road	\$ 2,257,403.84	\$ 1,927,907.37	\$ 329,496.47
2003.0200	Additional Motor Fuel Tax	\$ 112,770.00	\$ 85,000.00	\$ 27,770.00
3000.0103	Treasurer Automation	\$ 46,125.00	\$ 18,400.00	\$ 27,725.00
3003.0409	District Court Auto.	\$ 16,348.50	\$ 6,850.00	\$ 9,498.50
3004.0105	Assessor Automation	\$ 8,550.00	\$ 7,172.39	\$ 1,377.61
3006.0102	Recorder's Cost Fund	\$ 100,260.00	\$ 47,291.46	\$ 52,968.54
3008.0600	Library	\$ 57,751.30	\$ 126,306.26	\$ (68,554.96)
3009.0700	Solid waste	\$ 1,537,867.56	\$ 957,920.86	\$ 428,267.54
3009.0702	Recycling Center	\$	\$ 151,679.16	\$
3017.0418	County Jail	\$ 886,995.00	\$ 616,073.52	\$ 270,921.48
3020.0501	Calhoun County 9-1-1	\$ 391,761.42	\$ 113,590.11	\$ 278,171.31
3024.0417	Public Defender	\$ 21,481.99	\$ 10,750.00	\$ 10,731.99
3025.0416	Victim Witness	\$ 91,952.64	\$ 3,900.00	\$ 88,052.64
3037.0900	Airport	\$	\$ 17,000.00	\$ (17,000.00)
3415.0606	County Museum	\$	\$ 34,386.08	\$ (34,386.08)
74.5%	(subtotal Special County Funds)	\$ 5,529,267.25	\$ 4,124,227.21	\$ 2,048,144.64

TOTAL ALL REVENUE PROJECTIONS \$ 9,537,679.53

TOTAL ALL COUNTY BUDGETS \$ 7,562,301.04

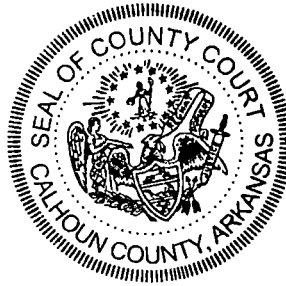
SECTION 6. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or application, and to this end, the provisions of this Ordinance are declared to be severable.

SECTION 7. This Ordinance being necessary for the protection and preservation of public health and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and shall take effect January 1, 2025, upon passage, approval, and publication.

APPROVED: *Step W. Smith*
County Judge

ATTEST: *Jeannie Smith*
County Clerk

DATED: November 25, 2024



Calhoun County Ar
I certify this instrument was filed
on 12/03/2024 08:38 AM
and recorded in the Ordinance/Resolution
Book 2024 Page 114 - 117
Jeannie Smith, Circuit Clerk
By: *Stephan Williams* D.C.