

APPROPRIATION ORDINANCE 2024.22

Be it Enacted by the Quorum Court of the County of Columbia, State of Arkansas; an Ordinance to be Entitled:

An ordinance appropriating the annual operating budget for Columbia County for the calendar year 2025.

Now therefore be it Enacted by the County of Columbia, State of Arkansas:

SECTION 1 ANNUAL BUDGET ADOPTED BY REFERENCE. The annual budget for calendar year 2025 identified as “2025 Annual Budget, Columbia County, Arkansas”, which budget was approved by the Quorum Court at its meeting on November 12, 2024; 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 public inspection and copying by any person during normal business hours.

SECTION 2 NON-RESTRICTED EXPENDITURE CATEGORIES. Expenditure of funds appropriated by this Ordinance shall not be restricted to the line-item expenditure codes comprising the four major categories of expenditures-Personal Services, Supplies, Other Services and Charges, and Capital Outlay-but shall be restricted to office/departmental expenditures within the above enumerated four 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 four major categories of expenditures-Personal Services, Supplies, Other Services and Charges, and Capital Outlay-shall be made only with prior approval of the Columbia 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

COUNTY GENERAL FUNDS IN THE AGGREGATE	6,848,454.00
ROAD FUNDS IN THE AGGREGATE	6,187,683.00
COUNTY RECORDER COST FUND	390,862.00
COLUMBIA COUNTY LIBRARY FUND	509,403.00
SOLID WASTE FUND	4,735,321.00
JAIL FUND	2,126,609.00
EMERGENCY 911 FUND	451,754.00
OTHER FUNDS IN THE AGGREGATE	489,729.88

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.

Dated: **NOVEMBER 12, 2025.**

APPROVED:

W. Doug Fields
W. DOUG FIELDS, COLUMBIA COUNTY JUDGE

ATTEST:

Tammy J. Wiltz
TAMMY J. WILTZ, COUNTY CLERK

This Ordinance is Paid for by the Quorum Court of Columbia County, AR \$ _____

Filed on the 13th day of Nov 2023

By Tammy J. Wiltz DC

2025 Annual Budget, Columbia County, Arkansas

GENERAL FUND/1000

TOTAL PROJECTED GENERAL FUND REVENUES	3,430,010.00
90% AVAILABLE FOR APPROPRIATION	3,087,009.00
LOCAL TAX - CURRENT	320,000.00
BALANCE FORWARD FOR TRANSFER	1,500,000.00
 TOTAL AVAILABLE FOR APPROPRIATION	 4,907,009.00

ACCOUNT	DEPARTMENT	AMOUNT
1000.0100	County Judge	110,292.00
1000.0101	County Clerk	397,476.00
1000.0102	Circuit Clerk	281,528.00
1000.0107	Quorum Court	78,696.00
1000.0109	Election	18,815.00
1000.0111	County Buildings	1,510,000.00
1000.0112	County Special Projects	320,000.00
1000.0117	Surveyor	1,000.00
1000.0125	County/Civil Attorney	35,000.00
1000.0300	County Health	49,300.00
1000.0400	Sheriff	1,525,946.00
1000.0401	Circuit Court	19,000.00
1000.0402	Circuit Court/Talley	38,875.00
1000.0403	Circuit Court/Graham	18,875.00
1000.0409	District Court/Phillips	103,784.00
1000.0416	DPA/Deputy Prosecuting Attorney	122,715.00
1000.0419	Coroner	27,133.00
1000.0420	Constables	61.00
1000.0431	Juvenile Housing	10,000.00
1000.0500	OEM/Office of Emergency Serv.	36,725.00
1000.0502	Fire Department	22,850.00
1000.0800	Veteran Services	16,521.00
1000.0801	Extension Office	30,000.00
1000.0804	Soil Conservation	12,500.00
1000.1000	RDA/Rural Development Authority	119,874.00
	TOTAL EXPENDITURES	<u>4,906,966.00</u>

CORONAVIRUS RELIEF FUND/1005

TOTAL PROJECTED FUND REVENUES	12,600.00
100% AVAILABLE FOR APPROPRIATION	12,600.00
 TOTAL EXPENDITURES	 0.00

COUNTY SPECIAL PROJECTS/1800

TOTAL PROJECTED FUND REVENUES 1,810,000.00
90% AVAILABLE FOR APPROPRIATION 1,629,000.00

ACCOUNT	DEPARTMENT	AMOUNT
1800.0113	Financial Management	10,000.00
1800.0400	Sheriff	264,000.00
1800.0500	Office of Emergency Management	5,000.00

TOTAL EXPENDITURES 279,000.00

COUNTY GENERAL BUILDINGS AND MAINTENANCE FUND/1801

TOTAL PROJECTED FUND REVENUES 2,635,000.00
90% AVAILABLE FOR APPROPRIATION 2,371,500.00

TOTAL EXPENDITURES 381,011.00

COUNTY GENERAL COMMISSIONS FUND/1810

TOTAL PROJECTED FUND REVENUES 1,281,477.00
100% AVAILABLE FOR APPROPRIATION 1,281,477.00

ACCOUNT	DEPARTMENT	AMOUNT
1000.0103	Treasurer	151,909.00
1000.0104	Collector	310,043.00
1000.0105	Assessor	594,455.00
1000.0106	Equalization Board	225,070.00

TOTAL EXPENDITURES 1,281,477.00

ROAD FUND/2000.0200

TOTAL PROJECTED FUND REVENUES 6,526,700.00
90% AVAILABLE FOR APPROPRIATION 5,874,030.00

TOTAL EXPENDITURES 5,747,683.00

ADDITIONAL MOTOR FUEL TAX/2003.0200

TOTAL PROJECTED FUND REVENUES 489,000.00
90% AVAILABLE FOR APPROPRIATION 440,100.00

TOTAL EXPENDITURES 440,000.00

TREASURER'S AUTOMATION FUND/3000.0103

TOTAL PROJECTED FUND REVENUES 92,000.00
90% AVAILABLE FOR APPROPRIATION 82,800.00

TOTAL EXPENDITURES 65,700.00

COLLECTOR'S AUTOMATION FUND/3001.0104

TOTAL PROJECTED FUND REVENUES 153,820.00
90% AVAILABLE FOR APPROPRIATION 138,438.00

TOTAL EXPENDITURES 123,000.00

CIRCUIT COURT AUTOMATION FUND/3002.0402	
TOTAL PROJECTED REVENUES	39,000.00
90% AVAILABLE FOR APPROPRIATION	35,100.00
TOTAL EXPENDITURES	27,450.00
ASSESSOR'S AMENDMENT 79 FUND/3004.0105	
TOTAL PROJECTED FUND REVENUES	17,100.00
90% AVAILABLE FOR APPROPRIATION	15,390.00
TOTAL EXPENDITURES	15,345.00
COUNTY CLERK'S COST FUND/3005.0101	
TOTAL PROJECTED FUND REVENUES	57,600.00
90% AVAILABLE FOR APPROPRIATION	51,840.00
TOTAL EXPENDITURES	15,000.00
COUNTY RECORDER COST FUND/3006.0102	
TOTAL PROJECTED FUND REVENUES	567,500.00
90% AVAILABLE FOR APPROPRIATION	510,750.00
TOTAL EXPENDITURES	390,862.00
COLUMBIA COUNTY LIBRARY FUND/3008.0600	
TOTAL PROJECTED FUND REVENUES	567,400.00
90% AVAILABLE FOR APPROPRIATION	510,660.00
TOTAL EXPENDITURES	509,403.00
SOLID WASTE FUND/3009.0701	
TOTAL PROJECTED FUND REVENUES	5,412,000.00
90% AVAILABLE FOR APPROPRIATION	4,870,800.00
TOTAL EXPENDITURES	4,735,321.00
CIRCUIT CLERK CHILD SUPPORT FUND/3012.0114	
TOTAL PROJECTED FUND REVENUES	500.00
90% AVAILABLE FOR APPROPRIATION	450.00
TOTAL EXPENDITURES	450.00
DRUG CONTROL FUND/3015.0400	
TOTAL PROJECTED FUND REVENUES	18,500.00
90% AVAILABLE FOR APPROPRIATION	16,650.00
TOTAL EXPENDITURES	2,200.00
JAIL FUND/3017.0418	
TOTAL PROJECTED FUND REVENUES	2,480,200.00
90% AVAILABLE FOR APPROPRIATION	2,232,180.00
TOTAL EXPENDITURES	2,126,609.00

BOATING SAFETY FUND/3019.0400	
TOTAL PROJECTED FUND REVENUES	4,500.00
90% AVAILABLE FOR APPROPRIATION	4,050.00
TOTAL EXPENDITURES	0.00
EMERGENCY 911 FUND/3020.0501	
TOTAL PROJECTED FUND REVENUE	495,500.00
90% AVAILABLE FOR APPROPRIATION	445,950.00
REIMB. DUE FROM CITY OF WALDO	5,820.00
TOTAL AVAILABLE FOR APPROPRIATION	451,770.00
TOTAL EXPENDITURES	451,754.00
EMERGENCY VEHICLE FUND/3022.0400	
TOTAL PROJECTED FUND REVENUES	10,600.00
90% AVAILABLE FOR APPROPRIATION	9,540.00
TOTAL EXPENDITURES	0.00
VICTIMS OF CRIME FUND/3025.0416	
TOTAL PROJECTED FUND REVENUES	24,500.00
90% AVAILABLE FOR APPROPRIATION	22,050.00
TOTAL EXPENDITURES	22,050.00
INDIGENT CRIMINAL DEFENSE FUND/3026.0417	
TOTAL PROJECTED REVENUES	20,400.00
90% AVAILABLE FOR APPROPRIATION	18,360.00
TOTAL EXPENDITURES	10,890.00
ADULT DRUG COURT FUND/3028.0402	
TOTAL PROJECTED REVENUES	8,800.00
90% AVAILABLE FOR APPROPRIATION	7,920.00
TOTAL EXPENDITURES	7,920.00
CIRCUIT COURT JUVENILE DIVISION FUND/3031.0402	
TOTAL PROJECTED REVENUES	9,000.00
90% AVAILABLE FOR APPROPRIATION	8,100.00
TOTAL EXPENDITURES	5,000.00
CIRCUIT CLERK COMMISSIONER FEE FUND/3039.0102	
TOTAL PROJECTED REVENUES	2,000.00
90% AVAILABLE FOR APPROPRIATION	1,800.00
TOTAL EXPENDITURES	1,000.00

ASSESSOR'S LATE ASSESSMENT FEE FUND/3042.0105	
TOTAL PROJECTED REVENUES	8,100.00
90% AVAILABLE FOR APPROPRIATION	7,290.00
TOTAL EXPENDITURES	7,290.00
OPIOIOD SETTLEMENT GRANT FUND/3048	
TOTAL PROJECTED REVENUES	16,559.88
100% AVAILABLE FOR APPROPRIATION	16,559.88
TOTAL EXPENDITURES	16,559.88
INVESTIGATOR - PUBLIC DEFENDER FUND/3400.0402	
TOTAL PROJECTED REVENUES	22,150.00
90% AVAILABLE FOR APPROPRIATION	19,935.00
TOTAL EXPENDITURES	19,907.00
RURAL COMMUNITY AID FUND/3401.0505	
TOTAL PROJECTED REVENUES	40,850.00
100% AVAILABLE FOR APPROPRIATION	40,850.00
TOTAL EXPENDITURES	35,000.00
RURAL COMMUNITY AID FUND/3401.0602	
AVAILABLE FOR APPROPRIATION	5,850.00
TOTAL EXPENDITURES	5,000.00
STATE GRANTS FUND/3500.0108	
TOTAL PROJECTED REVENUES	60,000.00
100 % AVAILABLE FOR APPROPRIATION	60,000.00
TOTAL EXPENDITURES	60,000.00
FEDERAL GRANTS FUND/3502.0500	
TOTAL PROJECTED REVENUES	49,968.00
100 % AVAILABLE FOR APPROPRIATION	49,968.00
TOTAL EXPENDITURES	49,968.00