

# APPROPRIATION ORDINANCE 2023. 35

BE IT ENACTED BY THE QUORUM COURT OF COLUMBIA COUNTY, ARKANSAS:

AN APPROPRIATION ORDINANCE TO BE ENTITLED: AN ORDINANCE APPROPRIATING THE ANNUAL OPERATING BUDGET FOR COLUMBIA COUNTY FOR THE CALENDAR YEAR 2024.

**NOW, THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF COLUMBIA, STATE OF ARKANSAS:**

SECTION 1 ANNUAL BUDGET ADOPTED BY REFERENCE. The annual budget for calendar year 2024 identified as "2024 Annual Budget, Columbia County, Arkansas", which budget was approved by the Quorum Court at its meeting on November 13, 2023; 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

<b>COUNTY GENERAL FUNDS IN THE AGGREGATE</b>	<b>9,896,471.90</b>
<b>ROAD FUNDS IN THE AGGREGATE</b>	<b>6,315,109.00</b>
<b>COUNTY RECORDER COST FUND</b>	<b>380,708.00</b>
<b>COLUMBIA COUNTY LIBRARY FUND</b>	<b>490,820.00</b>
<b>SOLID WASTE FUND</b>	<b>4,185,448.00</b>
<b>JAIL FUND</b>	<b>2,011,206.00</b>
<b>EMERGENCY 911 FUND</b>	<b>451,604.00</b>
<b>OTHER FUNDS IN THE AGGREGATE</b>	<b>447,464.41</b>

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 13, 2024.**

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 14<sup>th</sup> day of Nov 2023

By Tammy J. Wiltz DC

# 2024 Annual Budget, Columbia County, Arkansas

## GENERAL FUND/1000

<b>TOTAL PROJECTED GENERAL FUND REVENUES</b>	<b>4,953,750.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>4,458,375.00</b>
<b>LOCAL TAX - CURRENT</b>	<b>320,000.00</b>
<b>BALANCE FORWARD FOR TRANSFER</b>	<b>1,500,000.00</b>
 <b>TOTAL AVAILABLE FOR APPROPRIATION</b>	 <b>6,278,375.00</b>

ACCOUNT	DEPARTMENT	AMOUNT
1000.0100	County Judge	109,026.00
1000.0101	County Clerk	384,210.00
1000.0102	Circuit Clerk	287,450.00
1000.0107	Quorum Court	78,676.00
1000.0109	Election	115,140.00
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	25,000.00
1000.0300	County Health	46,400.00
1000.0400	Sheriff	1,490,220.00
1000.0401	Circuit Court	17,500.00
1000.0402	Circuit Court/Talley	35,794.00
1000.0403	Circuit Court/Graham	19,725.00
1000.0409	District Court/Phillips	101,849.00
1000.0416	DPA/Deputy Prosecuting Attorney	122,715.00
1000.0419	Coroner	27,138.00
1000.0420	Constables	71.00
1000.0431	Juvenile Housing	20,000.00
1000.0500	OEM/Office of Emergency Serv.	34,905.00
1000.0502	Fire Department	14,950.00
1000.0800	Veteran Services	16,531.00
1000.0801	Extension Office	30,000.00
1000.0804	Soil Conservation	10,000.00
1000.1000	RDA/Rural Development Authority	116,712.00
	<b>TOTAL EXPENDITURES</b>	<b><u>4,935,012.00</u></b>

## CORONAVIRUS RELIEF FUND/1005

<b>TOTAL PROJECTED FUND REVENUES</b>	<b>268,431.00</b>
<b>100% AVAILABLE FOR APPROPRIATION</b>	<b>268,431.00</b>
 <b>TOTAL EXPENDITURES</b>	 <b>268,431.00</b>

## ARPA REVENUE REPLACEMENT FUND/1006

<b>TOTAL PROJECTED FUND REVENUES</b>	<b>2,887,377.90</b>
<b>100% AVAILABLE FOR APPROPRIATION</b>	<b>2,887,377.90</b>
 <b>TOTAL EXPENDITURES</b>	 <b>2,887,377.90</b>

**LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND/1007**

**TOTAL PROJECTED FUND REVENUES** 100,000.00  
**100% AVAILABLE FOR APPROPRIATION** 100,000.00

**TOTAL EXPENDITURES** 100,000.00

**COUNTY SPECIAL PROJECTS/1800**

**TOTAL PROJECTED FUND REVENUES** 1,502,480.00  
**90% AVAILABLE FOR APPROPRIATION** 1,352,232.00

ACCOUNT	DEPARTMENT	AMOUNT
1800.0501	Emergency 911	81,569.00

**TOTAL EXPENDITURES** 81,569.00

**COUNTY GENERAL BUILDINGS AND MAINTENANCE FUND/1801**

**TOTAL PROJECTED FUND REVENUES** 1,500,000.00  
**90% AVAILABLE FOR APPROPRIATION** 1,350,000.00

**TOTAL EXPENDITURES** 365,846.00

**COUNTY GENERAL COMMISSIONS FUND/1810**

**TOTAL PROJECTED FUND REVENUES** 1,258,236.00  
**100% AVAILABLE FOR APPROPRIATION** 1,258,236.00

ACCOUNT	DEPARTMENT	AMOUNT
1000.0103	Treasurer	148,312.00
1000.0104	Collector	301,100.00
1000.0105	Assessor	583,754.00
1000.0106	Equalization Board	225,070.00

**TOTAL EXPENDITURES** 1,258,236.00

**ROAD FUND/2000.0200**

**TOTAL PROJECTED FUND REVENUES** 7,378,990.00  
**90% AVAILABLE FOR APPROPRIATION** 6,641,091.00

**TOTAL EXPENDITURES** 6,022,159.00

**ADDITIONAL MOTOR FUEL TAX/2003.0200**

**TOTAL PROJECTED FUND REVENUES** 325,500.00  
**90% AVAILABLE FOR APPROPRIATION** 292,950.00

**TOTAL EXPENDITURES** 292,950.00

**TREASURER'S AUTOMATION FUND/3000.0103**

**TOTAL PROJECTED FUND REVENUES** 73,000.00  
**90% AVAILABLE FOR APPROPRIATION** 65,700.00

**TOTAL EXPENDITURES** 65,700.00

<b>COLLECTOR'S AUTOMATION FUND/3001.0104</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>173,800.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>156,420.00</b>
<b>TOTAL EXPENDITURES</b>	<b>116,000.00</b>
<b>CIRCUIT COURT AUTOMATION FUND/3002.0402</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>30,500.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>27,450.00</b>
<b>TOTAL EXPENDITURES</b>	<b>27,450.00</b>
<b>DISTRICT COURT AUTOMATION FUND/3003.0409</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>7,600.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>6,840.00</b>
<b>TOTAL EXPENDITURES</b>	<b>6,840.00</b>
<b>ASSESSOR'S AMENDMENT 79 FUND/3004.0105</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>11,700.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>10,530.00</b>
<b>TOTAL EXPENDITURES</b>	<b>10,530.00</b>
<b>COUNTY CLERK'S COST FUND/3005.0101</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>45,100.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>40,590.00</b>
<b>TOTAL EXPENDITURES</b>	<b>25,000.00</b>
<b>COUNTY RECORDER COST FUND/3006.0102</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>428,000.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>385,200.00</b>
<b>TOTAL EXPENDITURES</b>	<b>380,708.00</b>
<b>COLUMBIA COUNTY LIBRARY FUND/3008.0600</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>548,350.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>493,515.00</b>
<b>TOTAL EXPENDITURES</b>	<b>490,820.00</b>
<b>SOLID WASTE FUND/3009.0701</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>5,130,000.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>4,617,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>4,185,448.00</b>
<b>CIRCUIT CLERK CHILD SUPPORT FUND/3012.0114</b>	
<b>TOTAL PROJECTED FUND REVENUES</b>	<b>2,500.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>2,250.00</b>
<b>TOTAL EXPENDITURES</b>	<b>2,250.00</b>

**DRUG CONTROL FUND/3015.0400**

TOTAL PROJECTED FUND REVENUES	19,800.00
90% AVAILABLE FOR APPROPRIATION	17,820.00

TOTAL EXPENDITURES	13,000.00
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**JAIL FUND/3017.0418**

TOTAL PROJECTED FUND REVENUES	2,268,200.00
90% AVAILABLE FOR APPROPRIATION	2,041,380.00

TOTAL EXPENDITURES	2,011,206.00
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**BOATING SAFETY FUND/3019.0400**

TOTAL PROJECTED FUND REVENUES	19,500.00
90% AVAILABLE FOR APPROPRIATION	17,550.00

TOTAL EXPENDITURES	17,000.00
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**EMERGENCY 911 FUND/3020.0501**

TOTAL PROJECTED FUND REVENUE	495,400.00
90% AVAILABLE FOR APPROPRIATION	445,860.00
REIMB. DUE FROM CITY OF WALDO	5,820.00
TOTAL AVAILABLE FOR APPROPRIATION	451,680.00

TOTAL EXPENDITURES	451,604.00
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**EMERGENCY VEHICLE FUND/3022.0400**

TOTAL PROJECTED FUND REVENUES	6,600.00
90% AVAILABLE FOR APPROPRIATION	5,940.00

TOTAL EXPENDITURES	0.00
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**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
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**INDIGENT CRIMINAL DEFENSE FUND/3026.0417**

TOTAL PROJECTED REVENUES	20,400.00
90% AVAILABLE FOR APPROPRIATION	18,360.00

TOTAL EXPENDITURES	10,890.00
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**ADULT DRUG COURT FUND/3028.0402**

TOTAL PROJECTED REVENUES	16,800.00
90% AVAILABLE FOR APPROPRIATION	15,120.00

TOTAL EXPENDITURES	15,000.00
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<b>CIRCUIT COURT JUVENILE DIVISION FUND/3031.0402</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>8,000.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>7,200.00</b>
<b>TOTAL EXPENDITURES</b>	<b>5,000.00</b>
<b>CIRCUIT CLERK COMMISSIONER FEE FUND/3039.0102</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>5,000.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>4,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>4,500.00</b>
<b>ASSESSOR'S LATE ASSESSMENT FEE FUND/3042.0105</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>5,000.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>4,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>4,141.00</b>
<b>AMERICAN RESCUE PLAN FUND/3046</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>25,170.63</b>
<b>100% AVAILABLE FOR APPROPRIATION</b>	<b>25,170.63</b>
<b>TOTAL EXPENDITURES</b>	<b>25,170.63</b>
<b>INVESTIGATOR - PUBLIC DEFENDER FUND/3400.0402</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>19,680.00</b>
<b>90% AVAILABLE FOR APPROPRIATION</b>	<b>17,712.00</b>
<b>TOTAL EXPENDITURES</b>	<b>16,919.00</b>
<b>RURAL COMMUNITY AID FUND/3401.0505</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>31,300.00</b>
<b>100% AVAILABLE FOR APPROPRIATION</b>	<b>31,300.00</b>
<b>TOTAL EXPENDITURES</b>	<b>25,000.00</b>
<b>RURAL COMMUNITY AID FUND/3401.0602</b>	
<b>AVAILABLE FOR APPROPRIATION</b>	<b>6,300.00</b>
<b>TOTAL EXPENDITURES</b>	<b>5,000.00</b>
<b>AUTOMATED RECORDS SYSTEMS GRANT FUND/3501.0102</b>	
<b>TOTAL PROJECTED REVENUES</b>	<b>30,023.78</b>
<b>100 % AVAILABLE FOR APPROPRIATION</b>	<b>30,023.78</b>
<b>TOTAL EXPENDITURES</b>	<b>30,023.78</b>