



**SALINE COUNTY QUORUM COURT
AGENDA**

DATE-----December 18, 2023

PLACE-----Saline County Courthouse, Courtroom #3

6:30 P.M.-----Call Meeting to Order

INVOCATION

PLEDGE OF ALLEGIANCE

CLERK: Call the Roll

APPROVAL OF MINUTES

REPORTS/PROCLAMATIONS:

Exhibit A: Arkansas Legislative Joint Audit Report for Saline County 2022

OLD BUSINESS:

NEW BUSINESS:

Exhibit B: Ordinance Approving 2023 Millage Rates in Saline County

Exhibit C: Ordinance Amending the 2023 Budget Ordinance 2022-36

Exhibit D: Ordinance Approving 2023 Saline County Annual Budget; Copy of 2023 Saline County Annual Budget Included as Exhibit "E"

Action Item: Approve Previously Appropriated Funds from the Animal Control Fund to be sent to the Saline County Humane Society and the Hot Springs Village Welfare League.

ANNOUNCEMENTS:

PUBLIC COMMENT:

ADJOURNMENT.

**SALINE COUNTY QUORUM COURT
MINUTES
NOVEMBER 20, 2023**

The Saline County Quorum Court met on Monday, November 20, 2023 at 6:30 p.m. in Courtroom #3 in the Saline County Courthouse. County Judge Matt Brumley called the meeting to order. Justice of the Peace Jim Whitley gave the invocation and Justice of the Peace Keith Keck led the Pledge of Allegiance.

Roll call was taken with 10 members present. Barbara Howell and Justin Rue were not in attendance. District 12 is currently vacant following the retirement of J. R. Walters.

Motion by Jim Whitley and seconded by Carlton Billingsley to approve the Minutes from the October 16, 2023 Quorum Court Meeting. Motion passed unanimously by voice vote.

REPORTS/PROCLAMATIONS:

NONE

OLD BUSINESS:

NONE

NEW BUSINESS:

Exhibit "A": Motion by C. J. Engel and seconded by Carlton Billingsley to approve Resolution Declaring a Vacancy in the Office of Justice of the Peace District 12. Motion approved unanimously by voice vote. Resolution 2023-14.

Exhibit "B": Motion by Keith Keck and seconded by Pat Bisbee to approve Resolution Adopting the Recommendation of the Saline County Intergovernmental Cooperation Council regarding the Apportionment of Act 833 Funds. Motion approved unanimously by voice vote. Resolution 2023-15.

Motion by Josh Curtis and seconded by Rick Bellinger to suspend the rules and read title only of Exhibit "C". Motion passed unanimously by voice vote.

Exhibit "C": Motion by Josh Curtis and seconded by Rick Bellinger for approval of Ordinance Amending 2023 Saline County Budget Ord. 2022-36. Roll call vote; motion approved unanimously. Ordinance 2023-27.

ACTION ITEM:

Motion by Josh Curtis and seconded by Jim Whitley to increase two new hire detention officers to \$17.28 due to the prior correctional officer experience they are bringing to the position, retroactive to initial hiring date of both employees. No additional funds needed for this request. Motion passed unanimously by voice vote.

ACTION ITEM:

Motion by Josh Curtis and seconded by Jim Whitley to increase the budgeted amount of line 1000.0156.0107 to promote an established employee (DOH 6/1/21) to this position at the rate of \$38,694, which is the same as another similarly situated employee in that office. Due to the fact the position has been vacant, no monies will be needed for this increase to the line. Motion passed unanimously by voice vote.

ANNOUNCEMENTS:

Judge Brumley announced that the Annual Court House Lighting and Christmas Parade will be held on December 4, 2023 at 6:00 p.m.

Judge Brumley asked whether the Committee Meeting on December 4, 2023 should be changed to another day or start at a later time. It was decided to change the meeting time from 6:00 p.m. to 7:00 p.m. due the parade.

Josh Curtis mentioned that there would be a Budget Committee Meeting immediately following tonight's Quorum Court Meeting.

PUBLIC COMMENT:

NONE

Motion made by Josh Curtis and seconded by Rick Bellinger to adjourn meeting. Motion passed by voice vote.

Meeting adjourned at 6:45.

Saline County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



SALINE COUNTY, ARKANSAS
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Arkansas

Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT Independent Auditor's Report

Saline County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

Report on the Audit of the Financial Statements

Opinions

We have audited the regulatory basis financial statements of Saline County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2022, and the related Statements of Revenues, Expenses, and Changes in Fund Balances and Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Saline County, Arkansas, as of December 31, 2022; the regulatory basis revenues, expenditures, and changes in net position; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Saline County, Arkansas, as of December 31, 2022, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
November 8, 2023
LOCO06222

Arkansas

Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Saline County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Saline County, Arkansas (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated November 8, 2023. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also reported to management of the County in a separate letter dated November 8, 2023.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
November 8, 2023

Arkansas

Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



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House Chair
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Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

Saline County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

The commentary contained in this letter relates to the following officials who held office during 2022:

County Judge: Jeff Arey
Treasurer: Larry Davis
Sheriff: Rodney Wright
Tax Collector: Holly Sanders
County Clerk: Doug Curtis
Circuit Clerk: Myka Bono-Sample
Assessor: Bob Ramsey
County Librarian: Patty Hector
District Court Clerk: Leah Redmon
Airport Commission Chairman: Brandon Guillot

No issues came to our attention that we considered necessary to report to management.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County management, and other parties as required by Arkansas Code and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Handwritten signature of Timothy R. Jones in black ink.

Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
November 8, 2023

APPROPRIATION ORDINANCE NO. 2023 – _____

BE IT ORDAINED BY THE QUORUM COURT OF SALINE COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE APPROVING THE MILLAGE RATES IN THE COUNTY".

Article 1. The following reflects the millage rates made in accordance with A.C.A. 14-14-904. The following millage shall be collected in the year 2024 for the year 2023.

CITY TAX

City of Alexander	.0015
City of Bauxite	.0050
City of Benton	.0038 (City .0028; Fire .0010)
City of Bryant	.0032
City of Haskell	.0050
City of Shannon Hills	.0040
City of Traskwood	.0050

REAL & PERSONAL

COUNTY TAX

County General	.0050
County Road	.0030
County Library	.0017
Timber Lands	.20 CENTS

SCHOOL TAX

#1 Harmony Grove	.0445
#3 Glen Rose	.0382
#8 Benton	.0419
#14 Bauxite	.0386
#25 Bryant	.0406
#18 Fountain Lake	.0348
#37 Grant - Sheridan	.0360
#74 Pulaski Special	.0407
#17 Jessieville	.0387

Article 2. It is deemed necessary for the smooth operation of Saline County Government that this ordinance be approved.

DATE: NOVEMBER 20, 2023

APPROVED _____
 MATT BRUMLEY
 SALINE COUNTY JUDGE

ATTEST _____
 DOUG CURTIS
 SALINE COUNTY CLERK

SPONSOR: BARBARA HOWELL, JP DISTRICT #4

APPROPRIATION ORDINANCE NO. 2023 - _____

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

"AN ORDINANCE TO AMEND THE 2023 SALINE COUNTY BUDGET ORDINANCE NO. 2022-36; TO APPROPRIATE/TRANSFER FUNDS THEREFORE TO THE VARIOUS BUDGETS; AND, FOR OTHER PURPOSES."

WHEREAS, the OEM Director requests to transfer and appropriate funds in Fund 1000 – County General, OEM Department budget (0500) for the purchase of a new vehicle for the OEM Department. The department currently has two (2) vehicles in need of repairs that will cost approximately \$9,000. The plan is to use trade-ins of the current vehicles to obtain a newer used vehicle that will be reliable and meet the needs of the department (Article 1);

WHEREAS, the Finance Committee previously met and approved this request.

NOW THEREFORE BE IT ORDAINED BY THE QUOURM COURT OF SALINE COUNTY, ARKANSAS:

Article 1. That the sum of \$9,000.00 is hereby transferred in Fund 1000 – OEM Department (0500) budget as follows:

Transfer From	Description	Transfer To	Description	Amount
1000.0500.4004	Capt Outlay-Equip	1000.0500.4005	Capt Outlay-Vehicles	\$3,000.00
1000.0500.3009	Other Prof Services	1000.0500.4005	Capt Outlay-Vehicles	\$6,000.00

Article 2. It is deemed necessary for the smooth operation of Saline County Government that this ordinance be approved. It has been approved by Saline County Finance Committee on December 4, 2023 and recorded in the minutes.

DATE: DECEMBER 18, 2023

APPROVED _____
MATT BRUMLEY
SALINE COUNTY JUDGE

ATTEST: _____
DOUG CURTIS
SALINE COUNTY CLERK

SPONSOR: BARBARA HOWELL, JP DISTRICT #4

APPROPRIATION ORDINANCE NO. 2023 - _____

BE IT ENACTED BY THE QUORUM COURT OF SALINE COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR SALINE COUNTY FOR 2024, ESTABLISHING COMPENSATION OF COUNTY OFFICIALS, DEPUTIES AND EMPLOYEES AND MAKING SPECIFIC APPROPRIATION OF FUNDS SET OUT IN THE BUDGET BY REFERENCE."

Article 1. ANNUAL BUDGET ADOPTED BY REFERENCE. The annual budget for calendar year 2024, identified as "2024 Annual Budget, Saline County, Arkansas", is hereby adopted by reference. A copy of said budget is attached hereto as Exhibit "E" and 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.

Article 2. It is deemed necessary for the smooth operation of Saline County Government that this ordinance be approved.

DATED: DECEMBER 18, 2023

APPROVED _____
MATT BRUMLEY
SALINE COUNTY JUDGE

ATTEST _____
DOUG CURTIS
SALINE COUNTY CLERK

SPONSOR: SALINE COUNTY QUORUM COURT

APPROPRIATION ORDINANCE NO. 2023 - _____

BE IT ENACTED BY THE QUORUM COURT OF SALINE COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR SALINE COUNTY FOR 2024, ESTABLISHING COMPENSATION OF COUNTY OFFICIALS, DEPUTIES AND EMPLOYEES AND MAKING SPECIFIC APPROPRIATION OF FUNDS SET OUT IN THE BUDGET BY REFERENCE."

Article 1. ANNUAL BUDGET. This annual budget for calendar year 2024, adopted by reference in **Exhibit "D"**, shall be identified as "2024 Annual Budget, Saline County, Arkansas". 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.

Article 2. Ordinance No. 2023 - ____, "An Ordinance Approving the Millage Rates in the County", set the County General millage at **5.0 mills** to be collected in the year 2024 based on the property assessments in the year 2023.

Article 3. There are hereby appropriated from the County General Fund, County Road Fund, Federal Coronavirus Relief Fund, ARPA Revenue Replacement Fund, LATC Fund, Additional Motor Fuel Tax Fund, Treasurer's Automation Fund, Collector's Automation Fund, Circuit Court Automation Fund, County Clerk's Automation Fund, County Recorder Cost Funds, County Library Fund, Child Support Collection Fund, Sheriff Drug Control Fund, Jail Fund, Rescue Fund, 911 Emergency Fund, Public Defender Fund, Victim Witness Fund, Adult Drug Court Fund, Juvenile Fees Fund, Saline County Airport Commission Fund, American Rescue Plan Fund, Circuit Clerk Commission's Funds, District Court Cost Fund, Prosecuting Attorney Forfeiture Fund, Sheriff's Bail Bond Fund, Planning Board Fund, County Emergency Fund, Emergency Warning System Fund, Animal Control Fund, Fairgrounds Fund, County Improvement Fund, Sheriff's Federal Drug Control Fund, Sheriff's Fine and Restitution Installment Payment Fees Fund, Circuit Clerk Fine and Restitution Installment Payment Fund, State Grant Funds, Federal Grant Funds, Sales and Use Tax Bond Construction Fund sums set out in Article 13 hereof.

Article 4. NON-RESTRICTED EXPENDITURE CATEGORIES. Expenditures 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 Outlays--but shall be restricted of 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 amount, number of employees, and salary or wage rates specified in the annual budget or an amendment

Employee salaries are budgeted according to the pay ranges as established in the 2024 JESAP Report which reflects the market variance. Salaries shall not exceed the budgeted amount for each position.

All elected county officials who hire a new employee for any vacant position shall have the discretion to set the salary up to halfway between minimum and midpoint (90% of midpoint salary) for the position's salary range as recommended in the JESAP Report, IF the new hire has additional experience, education, etc. that adds value to the position. If the Elected Official desires to hire above 90% of midpoint, he/she shall address the JESAP Sub-Committee for review. In no event shall the salary paid to a new hire exceed the mid-point salary range established for that position as set forth in the salary study and this ordinance.

The salary for any employee who resigns or is terminated from their position within a county office or department and is re-hired to any position within one year of such resignation or termination shall be the minimum salary as set forth in the JESAP Report.

Elected officials shall limit new part-time employees in their office to 79 hours per month due to the expense of new laws concerning retirement and insurance benefits for part-time employees. The 79 hour per month limit established by Article 4 of this Ordinance shall not apply to any part-time certified law enforcement officer positions that are fully reimbursed by the Sheriff's Department to the County General Fund from discretionary funds under control of the County Sheriff; to any part-time court security officers; to any "temporary employees" who are defined as employees who are scheduled to work on an as needed basis for no more than 89 consecutive or business days; to any part-time employees whose benefits, including but not limited to retirement and health insurance, are paid from funds other than the County General Fund; or to any part-time veteran's or maintenance department employees.

Article 5. EXPENDITURES RESTRICTED TO SPECIFIED FUND. No expenditures of appropriated funds shall be made from any fund other than the fund specified in the Ordinance or an amendment thereto.

Article 6. TRANSFERS. Any transfers of moneys between the various funds of the County shall be made only by Ordinance of the Saline County Quorum Court or by order of the County Court. Provided, however, all transfers budgeted for in the annual budget shall be exempt from the provisions of this section.

The following procedure shall be followed with respect to transfers within an officeholder's approved budget:

A. Personal Services. Transfers within the category of Personal Services salary line items shall be made only by ordinance of the Quorum Court. Transfers between line items 1002 through 1031 shall be allowed by transfer form at the discretion of the Comptroller and the Finance Committee Chairman, as necessary.

B. Supplies, Other Services and Charges. Transfer of appropriation amounts between line items within an approved budget may be made at the discretion of the elected official/department head. In the event an officeholder desires to make such a transfer, a transfer form shall be executed indicating the line item from which the funds are being transferred and the line item to which the funds will be applied. Transfers made in the County General Fund and the Jail Fund exceeding **\$5,000** MUST have prior approval of the Finance Committee of the Quorum Court. If approval is granted, the Finance Chairman shall sign the transfer form to complete the transaction. All transfer forms MUST be signed by the elected official/department head or his/her designated representative.

C. Capital Outlay and Debt Service. Funds may be transferred from capital outlay and debt service lines at the discretion of the elected official or department head without prior approval.

Article 7. ALLOWANCES.

A. Law Enforcement Personnel. All new hire law enforcement personnel shall be allowed **UP TO** \$1,000 for the initial purchase of uniforms and equipment, purchased by the Sheriff's Office via purchase order, and shall be spent within the first sixty (60) days of employment. Purchase of uniforms or clothing is not allowed for office staff. However, purchase of uniforms for Jail or Maintenance personnel shall be allowed if deemed adequate and necessary by the Jail Administration and the Maintenance Department Supervisor provided the Quorum Court has appropriated sufficient funds.

B. Road Mechanics. All personnel with the job title Road Mechanic within the Saline County Road Department shall be eligible to receive an annual tool and uniform allowance. Each Road Mechanic may receive up to \$1,200, for tools, and \$720, for uniforms, annually. Such funds shall be paid from Fund 2000, County Road Fund.

Article 8. PROSECUTING ATTORNEY. All expenditures from the appropriations authorized in County General, Department 0451, Prosecuting Attorney shall be 100% reimbursed to the County General Fund by the Prosecuting Attorney. These appropriations shall not be binding from year to year.

Reimbursement shall be made by the Prosecutor monthly after the Comptroller notifies the Prosecutor of the assessment for that month. In addition to the salary amounts, the Comptroller will bill the Prosecutor the following payroll costs for each of the positions: FICA, FUTA, unemployment, retirement, workman's compensation and medical insurance or fringe benefit, whichever is applicable. Grant positions shall exist only for the term of the grant and reimbursed positions shall only exist as long as funds are received from the Prosecutor.

Article 9. HOLIDAY PAY. Holiday pay has been included for certain positions in Fund 1000 County General, Dept. 0400 Sheriff, Fund 3017 Jail, Dept. 0418, and Fund 3020, Dept. 0501 Communications as follows. All regular full-time non-exempt employees in every department receive 8 hours of straight time pay for an observed holiday. These 8 hours of straight time pay are referred to as holiday pay. All other personnel in these departments who do not get holidays off shall receive 8 hours of holiday pay for each observed holiday. If the employee is required to work on a holiday he/she will receive in addition to their regular pay, time and one-half for all hours worked. For all regular full-time non-exempt employees in those departments that work 24/7, 365 days a year, the recognized holiday will be observed on the day of

Article 10. BILINGUAL PAY. Bilingual pay in the amount of \$1 per hour has been included for certain positions. These positions were approved through JESAP and the HR Committee and authorized by an Ordinance of the Quorum Court. There are three (3) positions in the 1000 County General, Dept. 0400 Sheriff; one (1) position in Dept. 0156 Assessor; and one (1) position in Dept. 0104 Collector. No additional positions or salary supplements shall be added except by ordinance of the Quorum Court.

Article 11. K9 PAY. The Sheriff Department has three (3) K9 positions for which additional K9 pay has been included in Fund 1000 County General Fund, Dept. 0400 Sheriff. These positions receive an additional 7.5 hours per pay period for the care and handling of the K9s. No additional positions or salary supplements shall be added except by ordinance of the Quorum Court.

Article 12. AUTOMATION FUNDS, COUNTY RECORDER FUND AND GRANT FUNDS. All salaries or salary supplements authorized in automation funds or the county recorder funds shall exist only as long as the elected officials authorize the expenditures. Grant funded positions shall exist only as long as the grant exists. No positions or salary supplements shall be taken over by the County General Fund or any other fund except by ordinance of the Quorum Court.

Article 13. MAXIMUM APPROPRIATION AMOUNTS FOR THE YEAR 2024.

(a) Appropriation for the County General Funds by Office and/or Department by reference, are as follows:

0100	County Judge	\$ 276,713.45
0101	County Clerk	552,772.71
0102	Circuit Clerk	613,556.13
0103	Treasurer	261,428.08
0104	Tax Collector	1,201,318.04
0105	Tax Assessor	727,209.38
0106	Board of Equalization	12,300.25
0107	Quorum Court	341,932.07
0108	Maintenance Department	1,039,925.78
0109	Election Worker Pay - Election Commission	480,740.00
0113	Financial Management	894,555.90
0115	Information Technology Department	490,639.62
0116	County Grants-In-Aid	100,000.00
0117	Communications Department	155,741.72
0120	County Civil Attorney	152,674.72
0127	Funding for Reimbursement Grants	40,000.00
0130	Courthouse Maintenance	252,000.00
0131	Saline County Complex Maint.	111,201.00
0133	Historical Society-Odd Fellows Building	13,550.00
0134	Saline County Complex Maint.	14,100.00
0135	GIS/EQ Building Maintenance	3,200.00
0136	Vote Here (Bush) Building Maint.	14,600.00
0144	Tax Collector-Bryant	181,913.17
0155	Tax Assessor-Bryant	83,535.94
0156	Tax Assessor-GIS	806,659.12
0157	Assessor-County Appl-Part State Funding	668,363.00

0197	Central Arkansas Planning & Development Dis	4,246.00	
0300	County Health Unit	40,000.00	
0350	Health Department Building Maint.	71,750.00	
0400	Sheriff	5,918,048.76	
0401	Circuit Court-Juvenile	765,246.01	
0402	Circuit Court-Security	678,325.37	
0403	Circuit Court-Third Division	13,001.00	
0404	Circuit Court-Fourth Division	13,200.00	
0405	Circuit Court-First Division	14,550.00	
0409	District Court-Benton Division	656,307.45	
0410	District Court-Bryant Division	241,100.00	
0416	Prosecuting Attorney	557,221.15	
0417	Public Defender Supplement	15,000.00	
0418	County Jail Supplement	2,600,000.00	
0419	County Coroner	321,306.06	
0451	Prosecuting Attorney-Reimb. Salaries	195,354.97	
0452	Sheriff-Federal Grant Match	5,078.40	
0453	Sheriff Reserves	4,500.00	
0454	Saline County Chaplain Assn.	500.00	
0456	District Court Building Maint.	65,850.00	
0457	Sheriff Administration Building	65,300.00	
0458	OEM/Judicial Building Maint.	91,500.00	
0459	Smith Building-Circuit Court Division	47,500.00	
0462	Circuit Court-Second Division	9,950.00	
0500	Office of Emergency Management (OEM)	313,430.20	
0501	Communications-911 Salaries	1,000,000.00	
0800	Veterans Service Officer	147,714.79	
0801	Cooperative Extension	68,500.00	
0802	Paupers & Welfare	1,500.00	
0810	Soil Conservation	13,018.00	
0812	Central Arkansas Development Council	10,000.00	
0850	DHS Building Maint.	15,000.00	
	County General Total Appropriation		\$ 23,454,628.24
	County General Anticipated Revenue		\$ 26,838,023.00
 (b) Appropriated from the Federal Coronavirus Fund (1005) by reference is as follows:			
	Courthouse Maintenance Department		\$ 342,078.00
	Federal Coronavirus Anticipated Revenue		\$ 1,907,997.00
 (c) Appropriated from the ARPA Revenue Replacement Fund (1006) by reference is as follows:			
	AWIN Project - ARP Department		\$ 1,500,000.00
	Jail Addition - ARP Department		\$ 8,136,634.00
	ARPA Revenue Replacement- Coronavirus Anticipated Revenue		\$ 9,786,634.00
 (d) Appropriated from the Local Assistance Tribal Consistency (LATC) Fund (1007) by reference is as follows:			
	LATC Fund		\$ 100,000.00
	LATC Fund Anticipated Revenue		\$ 103,500.00
 (e) Appropriated from the County Road Fund (2000) by reference is as follows:			
	Road Department		\$ 13,664,313.58
	County Road Anticipated Revenue		\$ 15,852,192.00

(f) Appropriated from the Additional Motor Fuel Tax (2003) Fund by reference is as follows:		
Additional Motor Fuel Tax Fund	\$	850,000.00
Additional Motor Fuel Tax Fund Anticipated Revenue	\$	1,807,535.00
(g) Appropriated from the Treasurer's Automation Fund (3000) by reference is as follows:		
Treasurer's Automation Fund	\$	98,707.86
Treasurer's Automation Fund Anticipated Revenue	\$	147,242.00
(h) Appropriated from the Collector's Automation Fund (3001) by reference is as follows:		
Collector's Automation Fund	\$	476,154.00
Collector's Automation Fund Anticipated Revenue	\$	529,060.00
(i) Appropriated from the Circuit Court Automation Fund (3002) by reference is as follows:		
Circuit Court Automation	\$	30,000.00
Circuit Court Automation Fund Anticipated Revenue	\$	51,215.00
(j) Appropriated from the Assessor's Amendment 79 Fund (3004) by reference is as follows:		
Assessor's Amendment 79 Fund	\$	49,151.00
Assessor's Amendment 79 Fund Anticipated Revenue	\$	54,621.00
(k) Appropriated from the County Clerk's Automation Fund (3005) by reference is as follows:		
County Clerk Automation Fund	\$	61,889.15
County Clerk Automation Fund Anticipated Revenue	\$	68,780.00
(l) Appropriated from the County Recorder Cost Fund (3006) by reference is as follows:		
County Recorder Cost-75%	\$	1,046,156.45
County Recorder Cost-75% Fund Anticipated Revenue	\$	1,340,988.00
(m) Appropriated from the County Library Fund (3008) by reference is as follows:		
County Library Fund	\$	4,428,200.00
County Library Fund Anticipated Revenue	\$	4,985,668.00
(n) Appropriated from the Child Support Collection Fund (3012) by reference is as follows:		
Child Support Collection Fund	\$	10,000.00
Child Support Collection Fund Anticipated Revenue	\$	24,751.00
(o) Appropriated from the Sheriff Drug Control Fund (3015) by reference is as follows:		
Sheriff Drug Control	\$	50,000.00
Sheriff Drug Control Anticipated Revenue	\$	60,521.00
(p) Appropriated from the Jail Fund (3017) by reference is as follows:		
Jail	\$	4,658,312.32
Jail Anticipated Revenue	\$	5,191,880.56
(q) Appropriated from the Rescue Fund (3019) by reference is as follows:		
Rescue Fund Anticipated Revenue	\$	10,980.00
Rescue Fund	\$	15,504.00
(r) Appropriated from the 911 Emergency Fund (3020) by reference is as follows:		
911 Emergency	\$	2,737,271.06

911 Emergency Anticipated Revenue	\$	3,044,506.00
(s) Appropriated from the Public Defender Fund (3024) by reference is as follows:		
Public Defender	\$	97,311.63
Public Defender Anticipated Revenue	\$	156,308.00
(t) Appropriated from the Victim Witness Fund (3025) by reference is as follows:		
Victim Witness Fund	\$	70,700.00
Victim Witness Fund Anticipated Revenue	\$	70,700.00
(u) Appropriated from the Adult Drug Court Fund (3028) by reference is as follows:		
Adult Drug Court Fund	\$	20,000.00
Adult Drug Court Fund Anticipated Revenue	\$	30,956.00
(v) Appropriated from the Juvenile Fees Fund (3031) by reference is as follows:		
Juvenile Fees Fund	\$	80,478.00
Juvenile Fees Anticipated Revenue	\$	213,875.00
(w) Appropriated from the Circuit Clerk Commissions Fund (3039) by reference is as follows:		
Circuit Clerk Commissions Fund	\$	5,000.00
Circuit Clerk Commissions Fund Anticipated Revenue	\$	7,429.00
(x) Appropriated from the Assessor's Late Assessment Fee Fund (3042) by reference is as follows:		
Assessor's Late Assessment Fee Fund	\$	6,000.00
Assessor's Late Assessment Fee Fund Anticipated Revenue	\$	6,916.00
(y) Appropriated from the American Rescue Plan Fund (3046) by reference is as follows:		
ARP Water Project Department	\$	10,000,000.00
ARP AWIN Project Department	\$	2,489,101.00
American Rescue Plan Fund Anticipated Revenue	\$	12,988,994.00
(z) Appropriated from the District Court Cost Fund (3400) by reference is as follows:		
Municipal Court Cost	\$	10,000.00
Municipal Court Cost Anticipated Revenue	\$	45,229.00
(aa) Appropriated from the Bond Forfeiture Fund (3401) by reference is as follows:		
Bond Forfeiture Fund	\$	20,000.00
Bond Forfeiture Fund Anticipated Revenue	\$	20,000.00
(bb) Appropriated from the Sheriff's Bail Bond Fund (3402) by reference as follows:		
Sheriff's 10% Retention Bond Fund	\$	200,000.00
Sheriff's Bail Bond Fund Anticipated Revenue	\$	656,784.00
(cc) Appropriated from the County Planning Board Fund (3403) by reference is as follows:		
County Planning Board Fund	\$	12,857.10
County Planning Board Fund Anticipated Revenue	\$	109,086.00
(dd) Appropriated from the County Recorder Cost Fund (3404) by reference is as follows:		
County Recorder Computers-25% Fund	\$	320,000.00
County Recorder Computers-25% Fund Anticipated Revenue	\$	455,520.00

(ee) Appropriated from the Emergency Fund (3405) by reference is as follows:

Emergency Fund	\$	165,000.00
Emergency Fund Anticipated Revenue	\$	365,244.00

(ff) Appropriated from the Voluntary Tax Warning System Fund (3406) by reference is as follows:

Voluntary Tax Warning System Fund	\$	55,000.00
Voluntary Tax Warning System Fund Anticipated Revenue	\$	94,350.00

(gg) Appropriated from the Animal Control Fund (3409) by reference is as follows:

Animal Control Fund	\$	97,752.58
Animal Control Fund Anticipated Revenue	\$	127,323.00

(hh) Appropriated from the Saline County Fairgrounds Grant (3410) by reference is as follows:

Saline County Fairgrounds	\$	3,632.00
Saline County Fairgrounds Anticipated Revenue	\$	4,029.00

(ii) Appropriated from the County Improvement Fund (3411) by reference is as follows:

County Improvement Fund	\$	407,922.00
County Improvement Fund Anticipated Revenue	\$	843,304.00

(jj) Appropriated from the Sheriff's Federal Drug Control Fund (3412) by reference is as follows:

Sheriff's Federal Drug Control Fund	\$	70,000.00
Sheriff's Federal Drug Control Fund Anticipated Revenue	\$	177,926.00

(kk) Appropriated from the Sheriff's Fine and Restitution Installment Payment Fees Fund (3413) by reference is as follows:

Sheriff's Fine & Restitution Installment Payment Fees Fund	\$	35,000.00
Sheriff's Fine & Restitution Installment Payment Fees Fund Anticipated Rev	\$	127,331.00

(ll) Appropriated from the Circuit Clerk's Fine and Restitution Payment Fees Fund (3414) by reference is as follows:

Circuit Clerk's Fine and Restitution Installment Payment Fees Fund	\$	7,000.00
Circuit Clerk's Fine and Restitution Installment Payment Fees Fund Anticipated Revenue	\$	7,789.00

(mm) Appropriated from the Law Enforcement Protection Services & Detention Center Fund (3415) by reference is as follows:

Law Enforcement Protection Services & Detention Center Fund	\$	150,000.00
Law Enforcement Protection Services & Detention Center Fund Anticipated Revenue	\$	472,818.00

(nn) Appropriated from the Saline County Airport Special Project Fund (3416) by reference is as follows:

Airport Special Project Fund	\$	1.00
Airport Special Project Fund Anticipated Revenue	\$	628,831.00

(oo) Appropriated from the Miscellaneous State Grants Fund (3513) by reference is as follows:

Miscellaneous State Grants Fund	\$	105,000.00
Miscellaneous State Grants Fund Anticipated Revenue		

(pp) Appropriated from the Sheriff DUI/Seatbelt Program Grant (3737) by reference is as follows:

Sheriff DUI/Seatbelt Program Grant	\$	113,500.00
Sheriff DUI/Seatbelt Program Grant Anticipated Revenue	\$	128,685.00

(qq) Appropriated from the ARREST Federal Grant (3746) by reference is as follows:

ARREST Federal Grant	\$	125,966.00
ARREST Federal Grant Anticipated Revenue	\$	151,427.00

(rr) Appropriated from the STOP Federal Grant (3759) by reference is as follows:

STOP Federal Grant	\$	64,206.71
STOP Federal Grant Anticipated Revenue	\$	73,026.36

(ss) Appropriated from the VOCA Federal Grant (3760) by reference is as follows:

VOCA Federal Grant	\$	53,642.05
VOCA Federal Grant Anticipated Revenue	\$	63,144.41

(tt) Appropriated from the Sales and Use Bond Building & Replacement Fund (4801) by reference is as follows:

Sales and Use Tax Bond Construction Fund	\$	-
Sales and Use Tax Bond Construction Fund Anticipated Revenue	\$	215,318.00

(uu) Appropriated from the Sales and Use Bond Construction Fund (4802) by reference is as follows:

Sales and Use Tax Bond Construction Fund	\$	1,706,010.00
Sales and Use Tax Bond Construction Fund Anticipated Revenue	\$	7,294,150.00

(vv) Appropriated from the Airport Commission Fund (7001) by reference is as follows:

Airport	\$	796,438.09
Airport Anticipated Revenue	\$	885,257.00

Article 14. The Saline County Judge is responsible for the maintenance of all County Buildings. There shall be created in the Jail Fund a Maintenance Department budget that funds any needed repairs at the Saline County Jail. While the Maintenance Department budget is in the Jail Fund, the Office of the Saline County Judge shall be the only office allowed to expend money from the Maintenance Department budget in the Jail Fund. There shall be no transfer from the Maintenance Department budget without the approval from the Office of the Saline County Judge.

Article 15. SEVERABILITY. If any provision of the Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or application 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.

Article 16. PER DIEM

A. The per diem compensation of Justices of the Peace shall be as follows:

- \$495.58 per day for each regular Quorum Court meeting; and
- \$495.58 per day for each regular Committee meeting.

In accordance with A.C.A. §14-14-1205, a member of the quorum court may receive per diem compensation for one meeting per year for which the member is absent due to an emergency or for personal reasons. The per diem compensation shall not exceed \$11,894.00 during the calendar year of 2024. The Quorum Court shall receive \$100 per month for items such as travel, fuel, and other miscellaneous expenses incurred as a result of the performance of their duties as the Justices of the Peace, in accordance with Ordinance 2023-9.

B. The per diem compensation for Equalization Board members is hereby set at \$110.00 for each day that the Board meets.

C. The rate of mileage reimbursement for the use of privately-owned motor vehicles by County Employees on official business of the County shall be the same rate as set by the State of Arkansas. The rate as of March 20, 2022 is fifty-two (52) cents per mile for all actual mileage including local travel until further notice. This rate may be adjusted as deemed necessary by the Quorum Court at any time.

Article 17. As provided by Ark. Code Ann. 14-14-1205, Quorum Court members may participate in the County medical insurance plan. Members choosing to enroll shall pay all premiums involved.

Article 18. It is deemed necessary for the smooth operation of Saline County Government that this ordinance be approved.

DATED: DECEMBER 18, 2023

APPROVED _____

MATT BRUMLEY
SALINE COUNTY JUDGE

ATTEST _____

DOUG CURTIS
SALINE COUNTY CLERK

SPONSOR: SALINE COUNTY QUORUM COURT