

AGENDA FOR THE QUORUM COURT COMMITTEE  
MEETING

Tuesday, December 7, 2021  
JEFFERSON COUNTY COURTHOUSE  
101 W. BARRAQUE ST  
PINE BLUFF, ARKANSAS  
TIME 5:30 P.M.

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- I. ROLL CALL
- II. REPORTS OF THE COMMITTEES

**Public Safety – Justice Conley Byrd**

- 1. AN APPROPRIATION ORDINANCE TO APPROPRIATE FUNDS TO IN COUNTY GENERAL.
- 2. AN APPROPRIATION ORDINANCE TO PROVIDE AN APPROPRIATION TO FUND 3525 GANG REDUCTION INITIATIVE OF PINE BLUFF ( GRIP) GRANT.
- 3. AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 3403 MECA.

**Human Resource – Justice Cedric Jackson**

- 1. AN ORDINANCE ADOPTING JEFFERSON COUNTY FEDERAL AWARD ADMINISTRATION POLICY.

**Budget and Finance – Jimmy Fisher**

- 1. AN APPROPRIATION ORDINANCE TO APPROPRIATE FUNDS TO IN COUNTY GENERAL.
- 2. AN APPROPRIATION ORDINANCE TO PROVIDE AN APPROPRIATION TO FUND 3525 GANG REDUCTION INITIATIVE OF PINE BLUFF ( GRIP) GRANT.
- 3. AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 3403 MECA.

4. AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER FROM FUND 1000 COUNTY GENERAL TO FUND 3004 AMENDMENT 79 FUND.
5. AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 2000 ROAD, WITHIN FUND 1808 ENVIRONMENTAL ENFORCEMENT, WITHIN FUND 1804 SOLID WASTE CONTRACT, WITHIN FUND 3036 RECYCLING, AND WITHIN 3510 RECYCLING RESOURCE GRANT.
6. AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 1000 COUNTY GENERAL, FUND 3000 TREASURER'S AUTOMATION, AND FUND 1819 DISTRICT COURT
7. AN APPROPRIATION ORDINANCE TO TRANSFER AND APPROPRIATE FUNDS FROM FUND 1812 SOLID WASTE TO FUND 1804 SOLID WASTE CONTRACT.
8. AN APPROPRIATION ORDINANCE TO TRANSFER MONIES TO COUNTY GENERAL FOR THE YEAR 2021 CHRISTMAS BONUS.
9. AN APPROPRIATION ORDINANCE ADDENDUM FOR THE 2022 BUDGET OF THE GENERAL FUND TO PROVIDE FOR A SUPPLEMENTAL APPROPRIATION FOR A SALARY INCREASE FOR ELECTED OFFICIALS.
10. AN APPROPRIATION ORDINANCE APPROVING A BUDGET FOR JEFFERSON COUNTY, ARKANSAS, FOR THE FISCAL YEAR JANUARY 1, 2022, THROUGH DECEMBER 31, 2022.

### III. ADJOURNMENT

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO APPROPRIATE FUNDS TO IN COUNTY GENERAL.

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF JEFFERSON,  
STATE OF ARKANSAS.

Article I. The County Judge is now authorized to appropriate \$173,527.87 to 1000-0400-5003 as detailed in the attachment.

Article II. The County Judge is now authorized to approve the distribution as outlined in the attachment.

Article III. This Appropriation Ordinance shall be in full force and effect from and after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO PROVIDE AN APPROPRIATION TO FUND 3525 GANG REDUCTION INITIATIVE OF PINE BLUFF ( GRIP) GRANT.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE OF ARKANSAS

Article I. The County Judge is now authorized to approve an appropriation for \$330,000.00 to Fund 3525 Gang Reduction Initiative of Pine Bluff Grant as detailed in the attachment hereto.

Article II. The County Judge is now authorized to approve distribution to the appropriation as outlined in Article I.

Article III. That this Appropriation Ordinance shall be in full force and effect from and after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 3403  
MECA.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE  
OF ARKANSAS

Article I. The County Judge is now authorized to transfer within fund 3403 MECA  
for \$8,500.00 as detailed in the attachment.

Article II. The County Judge is now authorized to approve the distribution as  
outlined in the attachment.

Article III. This Appropriation Ordinance shall be in full force and effect from and  
after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN ORDINANCE ADOPTING JEFFERSON COUNTY FEDERAL AWARD ADMINISTRATION POLICY.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE OF ARKANSAS

**WHEREAS:** Jefferson County promotes compliance with federal laws and state audit regulations, and an enforceable Federal Award Administration Policy is needed to assure the proper handling of federal funds.

SECTION 1. There is a need to adopt federal audit policies for Jefferson County due to federal monies being received. A copy of the federal audit policies is attached and shall be filed in the office of the Jefferson County Clerk.

SECTION 2. A requirement to have a single audit performed is that Jefferson County adopts Federal Audit Policies. This ordinance is necessary for the completion of federal audits of Jefferson County and shall be in full force and effect after its passage and approval.

**JEFFERSON COUNTY FEDERAL AWARD ADMINISTRATION POLICY**

Jefferson County does not have a centralized grants department. Therefore, it is the responsibility of each department to obtain a grant to care for and be familiar with all grant documents and requirements. If a grant is Federal, the department should immediately notify the County Judge for inclusion in the County's Single Audit. For the purpose of this policy, "Program Director" applies to the individual within a given department who will be responsible for the grant. If no Program Director is named, the County Judge will serve the role of Program Director.

1. Grant Development, Application, and Approval –

- a. Approval – The grant program's requirements determine the point at which approval is required. If the grant must be submitted by "an individual with authority," then the County Judge's approval is required prior to submitting the application. If an award is granted, a copy of the agreement shall also be furnished to the County Judge. Electronic copies are preferable.
- b. Matching Funds – Grants that require cash local matches must be coordinated through the County Judge's office. At a minimum, funds must be identified within the existing budget to provide the match, or a budget adjustment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. (For example, will

the grant establish a level of service that cannot be sustained once the grant funds are depleted?)

c. Grant Budgets – Most grants require the submission of a proposed budget. The County Judge should review this portion of the grant request prior to submission. The Purchasing Agent will need to be contacted regarding personnel projections.

## 2. Grant Program Implementation –

a. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the County Judge. However, the Quorum Court gives the authorization to actually spend grant funds through the approval of an appropriation ordinance.

b. Establishment of Accounts – The department that obtained the grant will provide the County Judge and Treasurer with notification of grant award to establish a fund for the grant. Ordinarily, this information will include a copy of a summary of the grant's objectives and a copy of the approved grant budget.

c. Purchasing Guidelines – All other Jefferson County purchasing and procurement guidelines apply to

the expenditure of grant funds. The use of grant funds does not exempt any purchase from Jefferson

County purchasing requirements. All typical paperwork and bidding requirements apply. All normal

approvals apply. When in doubt, the Program Director should contact the County Judge for further assistance.

## 3. Financial and Budgetary Compliance –

a. Monitoring Grant Funds – Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures, and budgetary compliance. However, the county judge will maintain all such financial information. The Treasurer's Office maintains Jefferson County's official accounting system. Ultimately, this system's information will be audited and used to report to governing boards, not information obtained from offline spreadsheets.

Program Directors are strongly encouraged to use inquiries and reports generated by the Treasurer's

Office to aide in grant tracking. If any "off-system" accounting records are maintained, it is the responsibility of the Program Director to ensure that the program's internal records reconcile to the County's accounting system.

b. Fiscal Years – Occasionally, the fiscal year for the granting agency will not coincide with the County's fiscal year. This may require adjustments to the internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the department head to

oversee grant budgets within his/her department and to bring such discrepancies to the attention of the County Judge at the time the grant accounts are established.

c. Grant Budgets – When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant. Suppose grant funds have not been totally expended by fiscal year-end. In that case, it is the responsibility of the Program Director to notify the County Judge that budget funds need to be carried forward to the new fiscal year and to confirm the amounts of

such carryforwards. This can be done during the County's normal annual budgeting process. Carryforwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.

d. Capital Assets – Jefferson County is responsible for maintaining an inventory of assets purchased with grant monies. The County is accountable for the fixed asset listing and must make the lists physically available for inspection during any audit. The Purchasing Agent must be notified immediately of any sale of these assets. Customarily, the proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the original grant. The individual department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the Purchasing Agent.

#### 4. Record Keeping –

a. Audit Workpapers – Legislative Audit performs the annual County audit and examines all grants at the end of each fiscal year.

b. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The County Judge will maintain copies of all grant draw requests, and approved grant agreements (including budgets). Individual grant draw requests will be forwarded to the Treasurer's Office to monitor incoming ACH payments and have the proper documentation to receipt those payments.

### **Uniform Guidance Compliance Supplement – Activities Allowed/Unallowed and Allowable Costs**

To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. All grant expenditures will be in compliance with the Uniform Guidance, State law, County Government policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program.

2. Grant expenditures will be approved by the department head or elected official when the bill or invoice is received. The terms and conditions of the Federal Award, including allowable costs, will be considered when approving. The approval will be evidenced by the department head or elected official's signature. Accounts payable disbursements will not be processed for payment until the necessary approvals have been obtained.

3. Payroll costs will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set out in §200.430 and compensation for fringe benefits will follow §200.431 of the Uniform Guidance.

4. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

### **Uniform Guidance Compliance Supplement - Cash Management**



To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. Most of the County's grants are awarded on a reimbursement basis. When reimbursement is requested by outside agencies, funds are requested and received prior to reimbursement. Internal grants costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If Federal grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of Federal funds and disbursement to contractors/employees/subrecipients according to §200.302 (6) of the Uniform Guidance.
2. Cash draws will be initiated by the County Judge, who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Accounts payable claims and travel reimbursements will be handled in a manner consistent with the County's existing Accounts Payable and Travel policies and in accordance with §200.305 (payments) and §200.474 (travel costs) of the Uniform Guidance.
3. The physical draw of cash will be done after the request is presented, when allowable, and amounts are verified through the means prescribed by the grant agreement for other awards.
4. Supporting documentation or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.

### **Uniform Guidance Compliance Supplement - Eligibility**

To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
2. Initial eligibility determinations will be made by the County Judge based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to administration, auditors, and pass-through or grantor agencies, upon request. It is the department's responsibility to maintain complete, accurate, and organized records to support eligibility determinations. Uniform Guidance Compliance Supplement - Equipment and Real Property Management

### **Uniform Guidance Compliance Supplement – Equipment and Real Property Management**

To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. All equipment will be used in the program for which it was acquired or, when appropriate, other Federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The County Judge will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Property/Equipment fixed asset listings will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.

4. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The County shall abide with the requirements set out in §200.311 and §200.313 of the Uniform Guidance in this regard. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

### **Uniform Guidance Compliance Supplement - Period of Performance**

To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or pass-through grantor agency).
2. Compliance with period of performances requirement will be initially assigned to the Program Director. All AP disbursements are subject to the review and approval of accounts payable staff and the County Judge.

### **Uniform Guidance Compliance Supplement - Reporting**

To ensure compliance, Jefferson County has implemented the following policies and procedures:

1. Reports will be submitted in the required frequency and within the required deadlines.
2. Reports will be completed using the standard forms (as applicable) and method of delivery (i.e., e-mail, website portal, postal service, etc.).
3. Regardless of the method of report delivery, a copy of the submitted report will be retained along with any documentation necessary to support the data in the report. The report will evidence the date of submission in order to document compliance with timeliness requirements. This may be done either physically or electronically.
4. Financial reports will always be prepared based on the general ledger using the required basis of accounting (i.e., cash or accrual). In cases where financial data is tracked outside of the accounting system (such as in spreadsheets or paper ledgers), this information will be reconciled to the general ledger prior to report submission.
5. Any report with financial-related data will either be prepared or reviewed by the County Judge and will have the appropriate review based on specific grant guidelines.
6. All reports (whether financial, performance, or special) must be reviewed and approved (as applicable) by the County Judge prior to submission. This will be evidenced by either physical signatures or electronic timestamps of approval.
7. Copies of submitted reports with preparer and reviewer signatures and data will be filed with supporting documentation and any follow-up correspondence from the grantor or pass-through agency. Copies of all such reports will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER FROM FUND 1000  
COUNTY GENERAL TO FUND 3004 AMENDMENT 79 FUND.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE  
OF ARKANSAS

Article I. The County Judge is now authorized to transfer \$7,348.10 from Fund  
1000 County General to Amendment 79 fund.

Article II. The County Judge is now authorized to approve the distribution as  
outlined in the attachment.

Article III. The County Judge is directed to transfer \$7,348.10 from county  
General to Amendment 79 fund.

Article IV. This Appropriation Ordinance shall be in full force and effect from and  
after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 2000 ROAD, WITHIN FUND 1808 ENVIRONMENTAL ENFORCEMENT, WITHIN FUND 1804 SOLID WASTE CONTRACT, WITHIN FUND 3036 RECYCLING, AND WITHIN 3510 RECYCLING RESOURCE GRANT.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE OF ARKANSAS

Article I. The County Judge is now authorized to transfer \$1,136.60 within 1808-423 Environmental Enforcement as detailed in the attachment ( 1 page).

Article II. The County Judge is now authorized to transfer \$612.05 within 1804-700 Solid Waste Contract as detailed in the attachment ( 1 page).

Article III. The County Judge is now authorized to transfer \$488,317.87 within 2000-200 Road as detailed in the attachment ( 1 page ).

Article IV. The County Judge is now authorized to transfer \$6,367.80 within 3036-702 Recycling as detailed in the attachment ( 1 page ).

Article V. The County Judge is now authorized to transfer \$5,730.69 within 3510-702 Recycling Resource Recovery Grant.

Article VI. The County Judge is now authorized to approve the distribution as outlined in the attachments.

Article VII. The Appropriation Ordinance shall be in full force and effect from and after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 1000 COUNTY GENERAL, FUND 3000 TREASURER'S AUTOMATION, AND FUND 1819 DISTRICT COURT.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE OF ARKANSAS

Article I. The County Judge is now authorized to transfer \$6,500.00 within 1000-101 County Clerk as detailed in the attachment (1 page).

Article II. The County Judge is now authorized to transfer \$2533.34 within 1000-103 County Treasurer and \$1,900.00 within Treasurer's Automation as detailed in the attachment ( 1 page).

Article III. The County Judge is now authorized to transfer \$17,807.12 within 1000-419 County Coroner as detailed in the attachment ( 1 page ).

Article IV. The County Judge is now authorized to transfer \$3,075.00 within 1000-402 Division 2 as detailed in the attachment (1 page ).

Article V. The County Judge is now authorized to transfer \$2,790.00 within 1000-401 Division 1 as detailed in the attachment (1 page ).

Article VI. The County Judge is now authorized to transfer \$2,200.00 within 1000-105 County Assessor as detailed in the attachment (1 page).

Article VII. The County Judge is now authorized to transfer \$81,345.49 within 1000-100 County Judge as detailed in the attachment ( 2 pages )

Article VIII. The County Judge is now authorized to transfer \$26,614.30 within 1000-108 County Buildings as detailed in the attachment ( 2 pages ).

Article IX. The County Judge is now authorized to transfer \$20.00 within 1000-300 Health Department as detailed in the attachment ( 2 pages ).

Article X. The County Judge is now authorized to transfer \$1,000.00 within 1000-800 Veteran Services as detailed in the attachment. ( 2 pages ).

Article XI. The County Judge is now authorized to transfer \$280.55 within fund 1000-414 Sixth Division as detailed in the attachment. ( 3 pages ).

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER WITHIN FUND 1000 COUNTY GENERAL, FUND 3000 TREASURER'S AUTOMATION, AND FUND 1819 DISTRICT COURT.

Article XII. The County Judge is now authorized to transfer \$80,000.00 within fund 1809-414 FINS and Truancy as detailed in the attachment. ( 3 Pages ).

Article XIII. The County Judge is now authorized to transfer \$7,469.44 within fund 1901-414 FINS and Truancy Grant as detailed in the attachment. ( 3 pages ).

Article XIV. The County Judge is now authorized to transfer \$1,109.32 within 1809-0409 District Court as detailed in the attachment ( 1 page ).

Article XV. The County Judge is now authorized to approve the distribution as outlined in the attachments.

Article XVI. This Appropriation Ordinance shall be in full force and effect from and after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO TRANSFER AND APPROPRIATE FUNDS FROM  
FUND 1812 SOLID WASTE TO FUND 1804 SOLID WASTE CONTRACT.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE  
OF ARKANSAS.

Article I. The County Judge is now authorized to transfer and appropriate  
\$124,503.21 from fund 1812 Solid Waste to fund 1804 Solid Waste Contract as detailed  
in the attachment.

Article II. The County Judge is now authorized to approve the distribution as  
outlined in the attachment.

Article III. The County Treasurer is now authorized to transfer \$124,503.21 from  
fund 1812 Solid Waste to fund 1804 Solid Waste Contract.

Article IV. This Appropriation Ordinance shall be in full force and effect from and  
after its passage and approval.

State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE TO TRANSFER MONIES TO COUNTY GENERAL FOR THE YEAR 2021 CHRISTMAS BONUS.

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF JEFFERSON,  
STATE OF ARKANSAS

Article I. The Quorum Court hereby approves a Christmas bonus of \$274,507.50 to be distributed to the employees listed in the attachment hereto.

Article II. That the County Judge is hereby authorized to approve appropriation transfers as detailed in the attachments hereto and made a part hereof.

Article III. This legislative body explicitly states that APERS is not eligible for any bonus/lump sum payments for retirement calculation purposes.

Article IV. This Appropriation Ordinance shall be in full force and effect from and after its passage and approval.



State of Arkansas  
County of Jefferson  
Quorum Court

APPROPRIATION ORDINANCE NO. 2021-\_\_\_\_\_

AN APPROPRIATION ORDINANCE ADDENDUM FOR THE 2022 BUDGET OF THE GENERAL FUND TO PROVIDE FOR A SUPPLEMENTAL APPROPRIATION FOR A SALARY INCREASE FOR ELECTED OFFICIALS.

BE IT ENACTED THE QUORUM COURT OF THE COUNTY OF JEFFERSON, STATE OF ARKANSAS

Article I. That Appropriation Ordinance Addendum for the 2022 Budget for the County General Fund for Jefferson County provides a supplemental appropriation for a salary increase for elected officials. The combined cost will be \$107,478.53, as detailed in the attachments.

Article II. The Fiscal Year 2022 Budge Addendum for Jefferson County for the County General Fund is now approved and made part of the record.

Article III. This Appropriation Ordinance shall be in full force and effect from and after its passage and approval.

APPROPRIATION ORDINANCE NO. 2022-

AN APPROPRIATION ORDINANCE APPROVING A BUDGET FOR JEFFERSON COUNTY, ARKANSAS, FOR THE FISCAL YEAR JANUARY 1, 2022, THROUGH DECEMBER 31, 2022.

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

**ARTICLE I.** There is hereby appropriated for the 2022 Jefferson County Budget the following funds:

	<b>1000 GENERAL FUND</b>	
1000-100	County Judge	1,513,919.98
1000-101	County Clerk	686,160.20
1000-102	Circuit Clerk	363,664.61
1000-103	Treasurer	196,461.11
1000-104	Tax Collector	453,734.87
1000-105	Assessor	624,233.29
1000-107	Quorum Court	251,033.98
1000-108	County Buildings	575,519.44
1000-109	Election	152,600.70
1000-114	Child Support (Cir. Clerk)	138,685.03
1000-117	Utilities	221,365.00
1000-118	Comprehensive Insurance	562,952.00
1000-119	Reappraisal	542,563.18
1000-300	Health Department	41,000.00
1000-400	Sheriff	2,298,035.79
1000-401	Circuit Court 1 <sup>st</sup> Div.	70,053.50
1000-402	Circuit Court 2 <sup>nd</sup> Div.	24,284.55
1000-403	Circuit Court 3 <sup>rd</sup> Div.	10,950.00
1000-404	Circuit Court 4 <sup>th</sup> Div.	11,700.00
1000-405	Circuit Court 5 <sup>th</sup> Div.	10,810.55
1000-414	Circuit Court 6 <sup>th</sup> Div.	922,255.23
1000-416	Prosecuting Attorney	512,304.63
1000-419	Coroner	151,992.14
1000-420	Constables	10,000.00
1000-500	OEM	183,992.35
1000-603	Museum	23,000.00
1000-800	Veterans Services	85,043.26
1000-801	Cooperative Extension	86,640.00

**GENERAL FUND TOTAL**

**10,724,599.39**

AN APPROPRIATION ORDINANCE APPROVING A BUDGET FOR JEFFERSON COUNTY,  
 ARKANSAS, FOR THE FISCAL YEAR JANUARY 1, 2022, THROUGH DECEMBER 31, 2022

**MISCELLANEOUS FUNDS:**

1803-418	Juvenile Justice Center (JJC)	1,262,266.87
1804-700	Solid Waste Contract	1,397,321.88
1805-400	Sheriff/Sales and Use Tax	1,386,969.46
418	Juvenile Detention Center Sales Tax	900,000.00
502	Rural Protection/Sales and Use Tax	302,080.98
1806-418	Adult Jail Medical Fund	58,072.90
1808-423	Environmental Enforcement	80,500.00
1809-414	Fins & Truancy	475,900.00
1810-429	Jury Fee	63,500.00
1812-700	Solid Waste	328,166.99
1813-418	Adult Jail	4,095,430.71
1819-409	District Court	530,560.60
1900-400	Tri-County Drug Task Force	53,434.72
1901-414	Fins & Truancy Grant	261,817.00
1910-400	Tri-County	109,503.15
2000-200	Road Department	5,595,600.00
3000-103	Treasurer's Automation Fund	70,087.40
3001-104	Collector's Automation	130,208.70
3002-430	Circuit Court Automation	12,000.00
3006-102	Recorder's Cost (Cir.Clk)	141,171.22
3008-600	County Library	720,000.00
3019-712	Boating Safety	9,611.00
3022-400	Emergency Vehicle	12,726.17
3025-422	PA – Victim of Crime	65,202.73
3026-417	Public Defender	44,250.00
3028-424	Drug Court	17,000.00
3036-702	Recycling	247,500.00
3401-418	Juvenile Justice Education	733,795.63
3403-501	MECA	2,152,876.57
3502-422	Victims of Crime	179,895.16
3505-424	Drug Court Accountability	3,825.52
3509-400	Justice Equitable Sharing-Sheriff	14,917.22
3510-702	Recycling Resource Recovery	116,144.58
3512-400	Opioid Program	284,084.40
3514-418	Opioid Program	50,000.00
3519-400	Coronavirus Emergency	12,210.99
3520-601	Tucker Community Grant	15,449.00
6009-426	Law Library	54,054.95

**MISCELLANEOUS FUND TOTAL**

**21,988,136.50**

**GRAND TOTAL:**

**32,713,091.89**

AN APPROPRIATION ORDINANCE APPROVING A BUDGET FOR JEFFERSON COUNTY,  
ARKANSAS, FOR THE FISCAL YEAR JANUARY 1, 2022, THROUGH DECEMBER 31, 2022

**ARTICLE II:** That the County Judge is hereby authorized to approve the 2022 Budget (as attached hereto and made a part hereto) and for an appropriation of all the amounts contained herein from the various county funds and for the purpose described herein.

**ARTICLE III:** That the County Treasurer is hereby directed to transfer funds in the following amounts between the following funds: (1) 900,000.00 from Public Safety/Sales Tax Fund 1805 to Juvenile Justice Center Fund 1803; (2) \$1,397,321.88 from Solid Waste 1812 to the Solid Waste Contract Fund 1804; (3) \$60,000.00 from the County General Fund to Jury Fees Fund 1810; (4) the County Treasurer is further directed to transfer the following amounts to fund the 2022 MECA Budget: (a) \$205,549.06 from County General Fund 1000 to MECA Fund 3403 (b) \$200,000.00 from 911 Emergency Fund 3020 to MECA Fund 3403, and (c) \$880,000.00 from CMRS Fund 3405 to MECA Fund 3403; (5) \$4,095,430.71 from Detention Facilities M&O Reserve Fund 3017 to Adult Jail Fund 1813; (6) \$470,912.60 from Public Safety Sales Tax Fund 1805 to District Court Fund 1819. The balance of District Court's 2021 Budget will come from District Court's Administration of Justice Fund for \$59,648.00 for a total budget of \$530,560.60; (7) County Casino Revenue Fund 1802 monthly balance shall be transferred accordingly: 25% to County General 1000 for operational purposes and the remaining 75% to Jefferson County Emergency Reserve Fund 1814; (8) \$37,455.81 from County Treasurer's Automation Fund 3000. (9) \$150,039.00 from 3006 Recorder's Cost Fund to 1000 County General; (10) \$70,426.68 from 1000 County General to Juvenile Justice Center (1803).

**ARTICLE IV:** This Appropriation Ordinance shall be in full force and effect beginning January 1, 2022.

AN APPROPRIATION ORDINANCE TO PROVIDE A TRANSFER  
WITHIN FUND 1000 COUNTY GENERAL.

Article XIII. The County Judge is now authorized to transfer \$7,469.44 within fund 1901-414 FINS and Truancy Grant as detailed in the attachment. ( 3 pages ).

Article XIV. The County Judge is now authorized to approve the distribution as outlined in the attachments.

Article XV. This Appropriation Ordinance shall be in full force and effect from and after its passage and approval.