

APPROPRIATION ORDINANCE NUMBER 2025-21

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CLARK, STATE OF ARKANSAS: AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR CALENDAR YEAR 2026".

SECTION 1. ANNUAL BUDGET ADOPTED BY REFERENCE.

The annual budget for the calendar year 2026 identified as "2026 Annual Budget, Clark County, Arkansas", dated Dec 9, 2025 is hereby adopted by reference. A copy of said budget shall be filed in the office of the County Clerk and shall be available for inspection and copying by any person during normal working hours. Any further 2026 appropriations may be made by an amendment only to this Ordinance with only the amendment to be published.

SECTION 2. NONRESTRICTED EXPENDITURE CATEGORIES.

Expenditures of funds appropriated by this Ordinance shall not be restricted to 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 for personnel salaries 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. 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 OUTLAYS - shall be made only at the discretion of the Elected Official or Department Head and the County Judge. Provided, however, all transfers budgeted for in the annual budget shall be exempt from the provisions of this section.

SECTION 4. MAXIMUM APPROPRIATED AMOUNTS.

A. GENERAL FUND

TOTAL PROJECTED GENERAL FUND REVENUES ARE:	8,000,703.00
90% ALLOWABLE APPROPRIATION:	7,200,632.00
TOTAL 2026 BUDGET:	6,829,201.00
BALANCE REMAINING UNAPPROPRIATED:	371,431.00

OFFICE	DEPARTMENT	2026 Appropriated Amount
1000/0100	COUNTY JUDGE	168,446.00
1000/0101	COUNTY CLERK	314,622.00
1000/0102	CIRCUIT CLERK	306,550.00
1000/0103	TREASURER	177,591.00
1000/0104	COLLECTOR	39,500.00
1000/0105	ASSESSOR	560,131.00
1000/0106	BOARD OF EQUALIZATION	3,075.00
1000/0107	QUORUM COURT	158,100.00
1000/0108	COURTHOUSE MAINTENANCE	416,460.00
1000/0109	ELECTION COMMISSION	109,200.00
1000/0117	ASSESSOR'S LATE FEE	10,700.00
1000/0130	CLARK COUNTY RENTAL PROPERTY	6,000.00
1000/0300	HEALTH DEPARTMENT	48,900.00

1000/0400	SHERIFF	2,118,755.00	
1000/0401	CIRCUIT JUDGE	131,010.00	
1000/0409	DISTRICT COURT	477,600.00	
1000/0414	JUVENILE	177,917.00	
1000/0416	PROSECUTING ATTY	372,374.00	
1000/0418	JAIL	676,423.00	
1000/0419	CORONER	76,780.00	
1000/0420	PRISONER FOOD	168,000.00	
1000/0423	COURT COMPLEX BUILDING	44,400.00	
1000/0500	OEM	148,995.00	
1000/0800	VETERANS SERVICES	26,390.00	
1000/0801	EXTENSION OFFICE	78,532.00	
1000/0802	PAUPERS AND WELFARE	1,250.00	
1000/0803	GIA - SOCIAL SERVICES	11,500.00	
	GRAND TOTAL - GENERAL APPROPRIATIONS		6,829,201.00
	90% Allowable		7,200,632.00
	BALANCE REMAINING UNAPPROPRIATED - 2026 Budget		371,431.00
B. 1001/0100	GENERAL RESERVE		
	PROJECTED REVENUES		1,695,369.00
	90% ALLOWABLE		1,525,832.00
	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		1,525,832.00
C. 1005/0100	CORONAVIRUS RELIEF		
	PROJECTED REVENUES		116,808.00
	90% ALLOWABLE		105,127.00
	Other Services and Charges	105,127.00	
	2026 BUDGET	105,127.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
D. 1006/0100	ARPA REVENUE REPLACEMENT FUND		
	PROJECTED REVENUES		471,142.00
	100% ALLOWABLE		471,142.00
	Supplies	235,571.00	
	Other Services and Charges	235,571.00	
	2026 BUDGET	471,142.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
E. 1800/0100	COURTHOUSE ANNEX AND RESTORATION		
	PROJECTED REVENUES		233,972.00
	90% ALLOWABLE		210,575.00
	Supplies	53,000.00	
	Other Services and Charges	15,000.00	
	Capitol Outlay	20,000.00	
	2026 BUDGET	88,000.00	
	BALANCE REMAINING UNAPPROPRIATED		122,575.00
F. 1802/0502	VARIOUS FIRE DEPARTMENTS (Sales Tax)		

31

	PROJECTED REVENUES		45,921.00
	100% ALLOWABLE		45,921.00
	Other Services and Charges	45,921.00	
	2026 BUDGET	45,921.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
G. 2000/0200	ROAD FUND		
	PROJECTED REVENUES		6,863,221.00
	90% ALLOWABLE		6,176,899.00
	Personal Services	2,109,758.00	
	Supplies	2,548,700.00	
	Other Services and Charges	538,800.00	
	Capital Outlays	720,000.00	
	DEBT SERVICE	121,000.00	
	2026 BUDGET	6,038,258.00	
	BALANCE REMAINING UNAPPROPRIATED		138,641.00
H. 2003/0200	ADD'L MOTOR FUEL TAX ACT 416		
	PROJECTED REVENUES		618,610.00
	90% ALLOWABLE		556,749.00
	Supplies	556,749.00	
	2026 BUDGET	556,749.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
I. 3000/0103	TREASURER'S AUTOMATION FUND		
	PROJECTED REVENUES		155,148.00
	90% ALLOWABLE		139,633.00
	Personal Services	3,000.00	
	Supplies	4,500.00	
	Other Services and Charges	21,400.00	
	Capital Outlays	5,500.00	
	2026 BUDGET	34,400.00	
	BALANCE REMAINING UNAPPROPRIATED		105,233.00
J. 3001/0104	COLLECTOR'S AUTOMATION FUND		
	PROJECTED REVENUES		687,931.00
	90% ALLOWABLE		619,138.00
	Personal Services	209,489.00	
	Supplies	27,000.00	
	Other Services and Charges	11,800.00	
	Capital Outlays	9,000.00	
	2026 BUDGET	257,289.00	
	BALANCE REMAINING UNAPPROPRIATED		361,849.00
K. 3002/0401	CIRCUIT COURT AUTOMATION FUND		
	PROJECTED REVENUES		40,452.00
	90% ALLOWABLE		36,407.00
	Supplies	4,500.00	
	Other Services and Charges	4,500.00	

32

	2026 BUDGET	9,000.00	
	BALANCE REMAINING UNAPPROPRIATED		27,407.00
L. 3003/0409	DISTRICT COURT AUTOMATION FUND		
	PROJECTED REVENUES		47,770.00
	90% ALLOWABLE		42,993.00
	Supplies	1,000.00	
	Other Services and Charges	20,350.00	
	Capital Outlays	4,000.00	
	2026 BUDGET	25,350.00	
	BALANCE REMAINING UNAPPROPRIATED		17,643.00
M. 3004/0105	ASSESSOR'S AMDMT. 79 COST FUND		
	PROJECTED REVENUES		81,907.00
	90% ALLOWABLE		73,717.00
	Supplies	4,500.00	
	Other Services and Charges	32,000.00	
	2026 BUDGET	36,500.00	
	BALANCE REMAINING UNAPPROPRIATED		37,217.00
N. 3005/0101	COUNTY CLERK'S COST FUND		
	PROJECTED REVENUES		52,917.00
	90% ALLOWABLE		47,626.00
	Other Services and Charges	5,400.00	
	2026 BUDGET	5,400.00	
	BALANCE REMAINING UNAPPROPRIATED		42,226.00
O. 3006/0102	RECORDER'S COST FUND		
	PROJECTED REVENUES		371,376.00
	90% ALLOWABLE		334,238.00
	Personal Services	74,439.00	
	Supplies	43,000.00	
	Other Services and Charges	71,800.00	
	Capital Outlays	45,000.00	
	2026 BUDGET	234,239.00	
	BALANCE REMAINING UNAPPROPRIATED		99,999.00
P. 3008/0600	COUNTY LIBRARY FUND		
	PROJECTED REVENUES		1,284,951.00
	90% ALLOWABLE		1,156,456.00
	Personal Services	283,888.00	
	Supplies	68,150.00	
	Other Services and Charges	84,250.00	
	Capital Outlays	33,000.00	
	2026 BUDGET	469,288.00	
	BALANCE REMAINING UNAPPROPRIATED		687,168.00
Q. 3008/0600	COUNTY LIBRARY MARGIE LOU BALLEW		
	PROJECTED REVENUES		217,761.00
	90% ALLOWABLE		195,985.00

33

	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		195,985.00
R. 3009/0700	SANITATION/SOLID WASTE FUND		
	PROJECTED REVENUES		3,067,887.00
	90% ALLOWABLE		2,761,098.00
	Personal Services	501,188.00	
	Supplies	104,700.00	
	Other Services and Charges	746,375.00	
	Capital Outlays	185,000.00	
	Debt Service	362,000.00	
	2026 BUDGET	1,899,263.00	
	BALANCE REMAINING UNAPPROPRIATED		861,835.00
S. 3011/0105	ASSESSOR'S REAPPRAISAL COST FUND		
	PROJECTED REVENUES		175,363.00
	100% ALLOWABLE		175,363.00
	Other Services and Charges	175,345.00	
	2026 BUDGET	175,345.00	
	BALANCE REMAINING UNAPPROPRIATED		18.00
T 3012/0102	CHILD SUPPORT COST FUND		
	PROJECTED REVENUES		25,720.00
	90% ALLOWABLE		23,148.00
	Supplies	4,000.00	
	Other Services and Charges	6,000.00	
	2026 BUDGET	10,000.00	
	BALANCE REMAINING UNAPPROPRIATED		13,148.00
U. 3016/0400	BREATHALYZER FUND		
	PROJECTED REVENUES		15,291.00
	90% ALLOWABLE		13,762.00
	Supplies	1,000.00	
	Other Services and Charges	2,550.00	
	2026 BUDGET	3,550.00	
	BALANCE REMAINING UNAPPROPRIATED		10,212.00
V. 3017/0400	JAIL OPERATION AND MAINTENANCE FUND		
	PROJECTED REVENUES		76,635.00
	90% ALLOWABLE		68,971.00
	Supplies	30,000.00	
	Other Services and Charges	5,000.00	
	2026 BUDGET	35,000.00	
	BALANCE REMAINING UNAPPROPRIATED		33,971.00
W. 3019/0400	BOATING SAFETY FUND		
	PROJECTED REVENUES		21,146.00
	90% ALLOWABLE		19,032.00
	Supplies	1,650.00	
	Other Services and Charges	3,000.00	

34

	2026 BUDGET	4,650.00	
	BALANCE REMAINING UNAPPROPRIATED		14,382.00
X. 3020/0501	EMERGENCY 911 FUND (PSAP)		
	PROJECTED REVENUES		1,080,738.00
	90% ALLOWABLE		972,664.00
	Personal Services	788,288.00	
	Supplies	22,300.00	
	Other Services and Charges	159,607.00	
	2026 BUDGET	970,195.00	
	BALANCE REMAINING UNAPPROPRIATED		2,469.00
Y. 3025/0416	VICTIM WITNESS FUND		
	PROJECTED REVENUES		70,130.00
	90% ALLOWABLE		67,131.00
	Personal Services	65,436.00	
	Supplies	1,000.00	
	Other Services and Charges	695.00	
	2026 BUDGET	67,131.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
Z. 3026/0417	PUBLIC DEFENDER FUND		
	PROJECTED REVENUES		310,421.00
	90% ALLOWABLE		279,379.00
	Personal Services	74,230.00	
	Supplies	5,100.00	
	Other Services and Charges	12,000.00	
	Capital Outlays	7,260.00	
	2026 BUDGET	98,590.00	
	BALANCE REMAINING UNAPPROPRIATED		180,789.00
AA. 3028/0409	DRUG COURT PROGRAM FUND		
	PROJECTED REVENUES		13,175.00
	90% ALLOWABLE		11,857.00
	Supplies	3,000.00	
	Other Services and Charges	1,000.00	
	2026 BUDGET	4,000.00	
	BALANCE REMAINING UNAPPROPRIATED		7,857.00
BB. 3029/0400	PUBLIC SAFETY FUND		
	PROJECTED REVENUES		5,481.00
	90% ALLOWABLE		4,933.00
	2025 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		4,933.00
CC. 3031/0414	CIR CRT JUV DIVISION/JUN PROB FEE		
	PROJECTED REVENUES		9,334.00
	90% ALLOWABLE		8,400.00
	Other Services and Charges	5,800.00	
	2026 BUDGET	5,800.00	

35

	BALANCE REMAINING UNAPPROPRIATED		2,600.00
DD. 3039/0102	CIRCUIT CLERK'S COMM FEE FUND		
	PROJECTED REVENUES		9,782.00
	90% ALLOWABLE		8,804.00
	Other Services and Charges	8,600.00	
	2026 BUDGET	8,600.00	
	BALANCE REMAINING UNAPPROPRIATED		204.00
EE. 3042/0105	ASSESSORS LATE ASSESSMENT FEE		
	PROJECTED REVENUES		10,448.00
	90% ALLOWABLE		9,403.00
	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		9,403.00
FF. 3048/0409	ADULT DRUG COURT OPIOID SETTLEMENT FUND		
	PROJECTED REVENUES		21,045.50
	100% ALLOWABLE		21,042.50
	Other Services and Charges		
	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		21,042.50
GG. 3400/0400	DRUG ENFORCEMENT/BUY MONEY		
	PROJECTED REVENUES		5,000.00
	100% ALLOWABLE		5,000.00
	Other Services and Charges	5,000.00	
	2026 BUDGET	5,000.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
HH. 3401/0603	CLARK COUNTY MARINA		
	PROJECTED REVENUES		72,982.00
	90% ALLOWABLE		65,684.00
	Other Services and Charges	65,684.00	
	2026 BUDGET	65,684.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
II. 3402/0700	INVESTMENTS (Sanitation/Landfill)		
	PROJECTED REVENUES		520,308.00
	90% ALLOWABLE		468,277.00
	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		468,277.00
JJ. 3404/0418	JAIL CONSTRUCTION (2005)		
	PROJECTED REVENUES		304,266.00
	90% ALLOWABLE		273,839.00
	Supplies	20,000.00	
	Other Services and Charges	250,141.00	
	2026 BUDGET	270,141.00	
	BALANCE REMAINING UNAPPROPRIATED		3,698.00
KK. 3405/0400	JAIL MAINTENANCE FUND		
	PROJECTED REVENUES		769,594.00

36

	90% ALLOWABLE		692,634.00
	Supplies	42,750.00	
	Other Services and Charges	351,000.00	
	2026 BUDGET	393,750.00	
	BALANCE REMAINING UNAPPROPRIATED		298,884.00
LL. 3407/0126	EDCCC TAX FUND		
	PROJECTED REVENUES		1,844,538.00
	100% ALLOWABLE		1,844,538.00
	Other Services and Charges	1,844,538.00	
	2026 BUDGET	1,844,538.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
MM. 3409/0505	NINE-ONE-ONE RESERVE FUND		
	PROJECTED REVENUES		1,256,731.00
	90% ALLOWABLE		1,131,057.00
	Supplies	38,000.00	
	Other Services and Charges	4,775.00	
	Capital Outlays	75,000.00	
	2026 BUDGET	117,775.00	
	BALANCE REMAINING UNAPPROPRIATED		1,013,282.00
NN. 3500/0500	OEM GRANT FUND		
	PROJECTED REVENUES		86,964.00
	90% ALLOWABLE		78,268.00
	Other Services and Charges	75,745.00	
	2026 BUDGET	75,745.00	
	BALANCE REMAINING UNAPPROPRIATED		2,523.00
OO. 3501/0502	SPECIAL GRANT FUND		
	PROJECTED REVENUES		47,553.00
	100% ALLOWABLE		47,553.00
	2026 BUDGET	0.00	
	BALANCE REMAINING UNAPPROPRIATED		47,553.00
PP. 3510/0603	IRON MTN TRAIL SYSTEM		
	PROJECTED REVENUES		14,323.00
	100% ALLOWABLE		14,323.00
	Other Services and Charges	14,323.00	
	2026 BUDGET	14,323.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
QQ. 4800/0200	ROAD CONSTRUCTION FUND		
	PROJECTED REVENUES		71,814.00
	100% ALLOWABLE		71,814.00
	Capital Outlay	71,814.00	
	2026 BUDGET	71,814.00	
	BALANCE REMAINING UNAPPROPRIATED		0.00
RR. 6009/0401	LAW LIBRARY		
	PROJECTED REVENUES		43,858.00

90% ALLOWABLE		39,472.00
Supplies	300.00	
Other Services and Charges	39,172.00	
2026 BUDGET	39,472.00	
BALANCE REMAINING UNAPPROPRIATED		0.00

SECTION 5. 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 without the invalid the invalid provisions or application, and to this end, the provisions of this Ordinance are declared to be severable.

APPROVED:

Troy Tucker 12/8/25
Troy Tucker, Clark County Judge Date

ATTEST:

Tracy Pruitt 12-8-25
Tracy Pruitt, Clark County Clerk Date

SPONSOR:

BJ Johns 12-8-2025
BJ Johns, Justice of the Peace Date