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CRYSTAL GRADY
BOONE COUNTY CLERK

D. APPROPRIATION ORDINANCE (3)

No. 2023 - 21

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

AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR BOONE COUNTY, FOR THE FISCAL YEAR 2023 AND TO APPROPRIATE PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS; AND FOR OTHER PURPOSES.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF BOONE COUNTY, ARKANSAS:

Article 1. Affirmation. This court acknowledges and affirms that it is the responsibility of the county to disburse, through the county payroll system, the Professional Development Recognition Payments funded by the State of Arkansas to qualifying personnel who actively work with property taxes.

Article 2. Professional Development Recognition Payments. In accordance with Act 357 of 2023 the professional development recognition payments authorized by § 14-15-205 for qualifying county assessors and full-time employees of a county assessor’s office shall be paid through county payroll as soon as practicable after the funds are received. The lump sum payment of a professional development recognition payment shall not be incorporated into the county base pay of a constitutional officer or a county employee for future salary adjustments. This lump sum payment is subject to withholding of all applicable state and federal taxes but shall not be subject to retirement benefits in accordance with § 14-15-205(e)(1). The professional development recognition payments shall not be construed to be part of a county officer’s compensation as defined in Amendment 55, § 5 of the Arkansas Constitution or Arkansas Code Annotated § 14-14-1203(d).

Article 3. Amendment/Appropriation.

The following appropriations shall be made from County General Fund No. 1000:

To: 1000-0105-1005: Assessor’s Office; Personal Services; Overtime	\$2,000.00
To: 1000-0105-1006: Assessor’s Office; Personal Services; Social Security Matching	\$153.00
To: 1000-0105-1010: Assessor’s Office; Personal Services; Worker’s Compensation	\$3.00

*The total of \$2,000.00, is money received from the State of Arkansas payable to employees that have satisfactorily completed a state-sponsored education program of comprehensive appraisal courses.

*The difference of \$156.00 will be new money to cover social security matching and worker’s compensation cost. Only stipend amount is reimbursed to the county per Act 357 of 2023. This payment is not subject to the employee’s retirement system contributions.

(This sum, \$2,156.00 is the total funds received from the State of Arkansas for payment and new money for benefit cost associated with the Professional Recognition payments.)

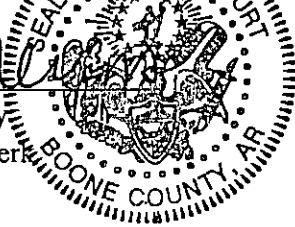
Article 4. Legislative Intent. It is the intent of the Boone County Quorum Court that the appropriations contained herein are to be used only for Professional Development Recognition Payments and associated payroll expenses; and this Ordinance is only an amendment to the 2023 county operating budget.

Article 5. Effective Date. This appropriation ordinance shall be effective immediately upon its passage by the Quorum Court and approval by the County Judge in accordance with Arkansas Code Annotated § 14-14-907(f).

DATE PASSED: 8/8/2023 SUBMITTED BY: Justice Rodney Sullins

DATE APPROVED: 8/9/2023 APPROVED: Robert Hathaway
Robert Hathaway
Boone County Judge

ATTEST: Kristie Pollock
Crystal Graddy
Boone County Clerk



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