

FILED

AUG 29 2023

Appropriation Ordinance No. 2023 - 29

Be It Enacted by the Quorum Court of Craighead County, State of Arkansas COUNTY & PROBATE COURT CLERK

An Appropriation Ordinance to Amend the 2023 Craighead County Annual Budget Ordinance No. 2022-33 and Amendments Thereto; to Appropriate Professional Development Recognition Payments; and for Other Purposes.

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 is an amendment to the 2023 Craighead County Budget Ordinance No. 2022-33 as amended:

Table with 4 columns: Fund 1000 General Fund, Dept 0105 Assessor, Acct #, Description, Old, Change, New. Rows include Overtime & Other comp and Social Security Match.

Article 4. Legislative Intent. It is the intent of the Craighead 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 as established by Ordinance No. 2022-33 and other amendments thereto. All other appropriations and policy statements of Ordinance No. 2022-33 shall remain in full force.

Article 5. Effective Date. This appropriation ordinance shall be effective immediately upon its passage by the quorum court and approval by the county.

Adopted and approved this 28th day of August 2023.

Approve: [Signature] Marvin Day, County Judge

Attest: [Signature] Mary Dawn Marshall, County Clerk

This publication was paid for by the Craighead County Clerk, cost of publication _____."