

Desha County Appropriation Ordinance 2024- 10

AN ORDINANCE TO AMEND THE 2024 DESHA COUNTY ANNUAL BUDGET ORDINANCE 2023-17. AND AMENDMENTS THERETO; TO APPROPRIATE PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS; AND FOR OTHER PAYMENTS.

Article 1. Affirmation. This court acknowledges and affirms that it's the responsibility of the county to disburse, through the county payroll system, the Professional Development Recognition Payments 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 payroll as soon as practicable after the funds are received. The lump sum payment of a professional development recognition shall not be incorporated into the county base pay of a constitutional office 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 §14-14-205(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 2024 Desha County Budget Ordinance 2023-17.

Fund/Department /Line-Item 1000-105	
Line 1005 PDR Payments	500.00
Line 1006 Social Security Match	<u>39.00</u>
Total	539.00

This amendment increases the amount of appropriated for the County General Fund 1000 by \$539.00 making the total 2024 County General Fund appropriation from \$4,496,792.00 to \$4,497,331.00

Article 4. Legislative Intent. It is the intent of the Desha County Quorum Court that the appropriations contained herein are to be used for Professional Development Recognition Payments and associated payroll expenses; and this ordinance is only for an amendment to the 2024 county operating budget. All other appropriations and policy statements of Ordinance 2023-17 shall remain if 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 judge in accordance with Arkansas Code Annotated §14-14-907(f).

Adopted and approved this 15th day of August, 2024.

Approved: _____
Richard Tindall

Attest: _____
Valerie Donaldson