

ORDINANCE NO. O-21-25

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

“AN ORDINANCE TO ESTABLISH A SPECIAL REVENUE FUND TO BE NAMED THE COUNTY LIBRARY ARP FUND; AND TO DECLARE AN EMERGENCY.”


SECTION 1. Affirmation. It comes before this Court that there is a need to establish a special revenue fund on the books of the county to track the revenues and expenditures of federal assistance through the American Rescue Plan Act for the county library. This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues received and expenditures made in compliance with all applicable laws and guidance from the U.S. Treasury.


SECTION 2. Establishment of Fund. There is hereby created on the books of the Garland County Treasurer and the books of the Comptroller a special revenue fund to be known as the County Library ARP Fund with a fund number of 3047 as assigned by Arkansas Legislative Audit. The revenue code for the federal assistance through the ARP Act, as assigned by Legislative Audit, is 7112 – Federal Coronavirus Relief.

SECTION 3. Operation of Fund. The County Library ARP Fund is subject to the county budgeting, appropriation and expenditure regulations of Arkansas Code Annotated, Title 14; the claims process for county libraries pursuant to § 13-2-404(c)(1)(2); and the County Financial Management System implemented in accordance with § 14-21-101. Funds must be used in accordance with guidelines issued by the U.S. Treasury concerning the legal expenditures of revenues received pursuant to the American Rescue Plan Act of 2021 (P.L. 11-2) and in compliance with the official award notification for grants and cooperative agreements with the Arkansas State Library pursuant to the county library’s application for ARP funds. Proper records and documentation must be maintained for audit purposes.

SECTION 4. Emergency Clause. It is found by this Court that the deposit of federal assistance funds from the American Rescue Plan Act are imminent making it necessary to establish the County Library ARP Fund in order to be able to properly track the revenue and appropriated expenditures. Therefore, an emergency is declared to exist and this ordinance shall be in full force and effect from the date of passage and approval.

ATTEST: 
Sarah Smith
Garland County Clerk

APPROVED: 
Darryl Mahoney
Garland County Judge

SPONSOR: 
Matt McKee
Justice of the Peace

DATE: 8/9/21