

FILED

Office of the
Circuit Clerk

JUN 20 2023

ORDINANCE NO 2023- 07

**Fulton County
Arkansas**

AN ORDINANCE REQUIRING ALL LOCAL FIRE DEPARTMENTS REPORT MONTHLY AND ANNUALLY TO COUNTY GOVERNMENT ON DISBURSEMENTS FROM THE FIRE DEPARTMENT PROTECTION SALES TAX.

WHEREAS, County Ordinance 2002-14 does not specify when, how, or how often disbursements shall be made to fire departments, and

WHEREAS, current tax disbursements are made by deposit or mailing to the fire departments and

WHEREAS fire departments receiving sales tax monies should track the spending, and

WHEREAS, there are currently no procedures in place if tax monies are spent inappropriately

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

Section 1: That the County Treasurer shall continue to issue checks or direct deposit to the fire departments as previously done under County Ordinance 2002-14, and

Section 2: Those departments shall be responsible for tracking the spending of the sales tax disbursement money and ensuring a monthly income statement is presented to the Fulton County Treasurer. *by the 25th of each Month*

Section 3: That report shall include an accounting of all receipts collected from the Treasurer and a list of all expenditures of such funds (with sales receipts if requested) and a copy of the bank statement.

Section 4: That a brief summary report be presented to the Quorum Court by the County Treasurer or the fire department, in an open public meeting in the regular September Quorum Court meeting.

Section 5: Further that all sales tax disbursement money shall be spent "for fire protection facilities" as required by Ordinance 2002-14, and if after the monthly income statement, a department is deemed, by the county treasurer, to be spending tax disbursement money inappropriately, future checks/payments may be withheld from said department until corrective measures (to be agreed upon by the fire department and county treasurer) have been taken and verified by the quorum court.

Section 6: While not all-encompassing, fire protection facilities refer to a wide range of infrastructure, equipment, and systems designed and deployed to prevent, detect, contain, control, and extinguish fires. These facilities include fire stations, hydrants, fire alarms, smoke detectors, fire suppression systems, fire trucks, and other firefighting equipment. They also encompass training facilities, emergency communication systems, emergency medical services supplies, and equipment, along with public education programs that help to enhance community awareness and preparedness, which play a critical role in fire protection facilities and the safety and well-being of communities.

Section 7: If a monthly income statement is not submitted, the department's distribution of funds will be withheld. Funds withheld will accrue, and continue to accrue, for the department until reports are submitted and deemed satisfactory by the county treasurer.

PASSED AND APPROVED this day.
June 20, 2023

APPROVED: _____

By: _____

County Judge

ATTEST: _____

(SEAL)

1st Reading 4/17/23
2nd Reading 5/15/23
3rd Reading 6/20/23