

GARLAND COUNTY, ARKANSAS
SPECIAL FINANCE COMMITTEE MEETING
210 WOODBINE STREET
MARCH 9, 2026, AT 5:00 PM
AGENDA

Finance Committee Members: Chair McGrew, Vice-Chair Brown, Justices Myers, Anderson, Peters, Hunter, and Edds

1. **Call to Order**

Invocation and Pledge of Allegiance

2. **Consideration of an Ordinance – Establishing a Senior Citizen’s Center Fund**

An ordinance to establish a special revenue fund to be called the **Senior Citizen’s Center Fund**, and to declare an emergency.

3. **Consideration of an Ordinance- Clean-up Grants Budgeted in 2026.**

An ordinance to amend the 2026 Garland County Budget Ordinance O-25-25; to anticipate revenue, appropriate, and transfer funds therefore to various budgets.

- The Circuit Court Division I Judge requests a reduction to the Adult Drug Court Opioid Settlement Grant Fund's beginning balance by **(\$500.00)**. The amount appropriated is more than the available funds.
- The Sheriff requests that the Selective Traffic Enforcement Program (STEP) fund pay back the Ouachita Memorial Hospital (OMH) Sale Fund **\$69,302.25**.
- The Sheriff requests an appropriation of **\$97,600.00** in the OMH Sale Fund to fund the current STEP award, along with a local match of **\$27,000.00** to be appropriated in the County General Fund's Transfers-Out Budget for the match.
- The Sheriff requests closure of the Justice Assistance Grant (JAG) and transfer of the remaining balance of **\$1,767.98** to the County General Fund. He would also like to unappropriate the 2026 budgeted amount of **\$32,828.00**.
- The Circuit Court Division II Juvenile Judge requests that the County General Fund transfer **\$514.82** to the Supplemental Juvenile Court Funding Grant Fund to complete the grant.
- The Prosecuting Attorney requests an appropriation of **\$20,000.00** in the OMH Sale Fund, Special Projects Budget to transfer to the Drug Task Force (DTF) Investigator Grant Fund, Prosecuting Attorney’s Budget to fund the reimbursable grant.

4. **Consideration of an Ordinance**

An ordinance to amend the 2026 Garland County Budget Ordinance O-25-25; to anticipate revenue, appropriate, and transfer funds therefore to various budgets.

- The County Judge requests to appropriate **\$21,256.83** in the County General Fund to the General Services Budget to pay for retirees' benefits. These benefits are reimbursed to the county, but have to run through the claims process.
- The County Judge requests to appropriate **\$109,000.00** in the Local Assistance Tribal Consistency (LATC) Fund. This fund was not budgeted in 2026 and needs to be spent in 2026.
- The County Judge requests to appropriate **\$1,846.50** from the Animal Control Fund to the Animal Control Budget to be transferred to the General Fund to cover the county's share of animal control costs, with the county having budgeted \$75,000.00 for such transfer, and the final amount of adoption fees collected by the City of Hot Springs being \$76,846.50.
- The County Judge requests a correction to the anticipated revenue in the Solid Waste Fund, increasing it from \$1,838,620.69 to \$2,206,344.82 in the half-percent sales tax, which is a **\$367,724.13** increase.

- The County Judge received a **\$500,000.00** reimbursement from the Arkansas Game and Fish Commission for paving Brady Mountain Road and would like to appropriate it in the County Road Fund to the County Road Budget.
- The County Librarian requests to appropriate and transfer \$191,208.50 in the County Library Fund, County Library Budget to increase the part-time salaries line by \$150,000.00, overtime by \$5,000.00 and benefits by \$35,029.00. This will require a transfer from the Distribution line item to Personal Services.

5. Other Business

- a. Position and Salary Adjustments
- b. Overtime Report
- c. Update on Sales Tax collections in the General Fund & the Solid Waste Fund.
- d. Oaklawn Revenue Report
- e. 2025 Annual Financial Statement

6. Adjourned

ORDINANCE NO. _____

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 CALLED THE SENIOR CITIZENS’ CENTER FUND; AND TO DECLARE AN EMERGENCY.”

WHEREAS, the County Judge requests to establish a fund to receive donations for the construction and operations of the Garland County Senior Citizens’ Center; and

WHEREAS, the Finance Committee has previously met and approved this request.

NOW THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS

SECTION 1. **Affirmation.** It comes before this Court that there is a need to establish a Senior Citizens’ Center Fund on the books of the county to track donated revenues made available for the Senior Citizens’ Center. This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues allowed and expenditures made.

SECTION 2. **Establishment of Fund.** There is hereby created on the books of the Garland County Treasurer and the books of the Garland County Clerk or Comptroller a special revenue fund to be known as the Senior Citizens’ Center Fund. The County Treasurer has designated fund number 3423 for this fund. Any transfer codes, revenue codes, office/department codes, and expenditure codes are to be assigned locally using the County Financial Management System per the direction of the Arkansas Legislative Audit.

SECTION 3. **Operation of Fund.** The Senior Citizens’ Center Fund is subject to all the normal county budgeting, appropriation, and expenditure regulations of Title 14 of the Arkansas Code Annotated and the County Financial Management System.

SECTION 4. **Emergency Clause.** It is found by this Court that the receipt of Senior Citizen Center Funding for the Senior Citizens’ Center is imminent or already received, making it necessary to establish the Senior Citizens’ Center Fund in order 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: _____
Debbie McGrew
Justice of the Peace

DATE: _____

APPROPRIATION ORDINANCE NO. _____

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

"AN ORDINANCE TO AMEND THE 2026 GARLAND COUNTY BUDGET ORDINANCE O-25-25; TO ANTICIPATE REVENUES, APPROPRIATE, AND TRANSFER FUNDS IN VARIOUS GRANT BUDGETS; AND FOR OTHER PURPOSES."

WHEREAS, the Circuit Court Division I Judge requests a reduction to the Adult Drug Court Opioid Settlement Grant Fund, Division I Budget's beginning balance by (\$500.00). The amount appropriated is more than the available funds; and

WHEREAS, the Sheriff requests that the Selective Traffic Enforcement Program (STEP) Fund, Sheriff's Budget, pay back the Ouachita Memorial Hospital (OMH) Sale Fund \$69,302.25 that has been reimbursed; and

WHEREAS, the Sheriff requests an appropriation of \$97,600.00 in the OMH Sale Fund, Special Projects Budget to fund the current STEP award, along with a local match of \$27,000.00 to be appropriated in the County General Fund, Transfers-Out Budget for the match; and

WHEREAS, the Sheriff requests closure of the Justice Assistance Grant (JAG) Fund, Sheriff's Budget and transfer of the remaining balance of \$1,767.98 to the County General Fund. He would also like to un-appropriate the 2026 budgeted amount of \$32,828.00 since we are closing the grant; and

WHEREAS, the Circuit Court Division II Juvenile Judge requests that the County General Fund, Transfer-Out Budget transfer \$514.82 to the Supplemental Juvenile Court Funding Grant Fund, Division II Budget to complete the grant; and

WHEREAS, the Prosecuting Attorney requests an appropriation of \$20,000.00 in the OMH Sale Fund, Special Projects Budget to transfer to the Drug Task Force (DTF) Investigator Grant Fund, Prosecuting Attorney's Budget to fund the reimbursable grant; and

WHEREAS, the Finance Committee has reviewed and approved the above requests.

NOW, THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS:

SECTION 1. That Anticipated Revenue for the Adult Drug Court Opioid Settlement Grant Fund is reduced by (\$500.00), and the Quorum Court may un-appropriate these funds in the Circuit Court Division I Budget.

Line Item	Description	Amount
3048.0401.3150	Programs	(\$500.00)

SECTION 2. That Anticipated Revenue for the STEP Fund is \$69,302.25, and the Quorum Court may appropriate these funds in the Sheriff's Budget.

Line Item	Description	Amount
3541.0400.9999	Transfers Out	\$69,302.25

SECTION 3. That the sum of \$97,600.00 is hereby appropriated and transferred from the OMH Sale Fund to the Special Projects Budget.

Line Item	Description	Amount
1800.0112.9999	Transfers Out	\$ 97,600.00

SECTION 4. That the sum of \$27,000.00 is hereby appropriated and transferred from the County General Fund to the Transfers-Out Budget.

Line Item	Description	Amount
1000.4600.9999	Transfers Out	\$ 27,000.00

SECTION 5. That Anticipated Revenue for the JAG Fund is \$1,767.98, and the Quorum Court may appropriate these funds in the Sheriff's Budget and close the fund.

Line Item	Description	Amount
3554.0400.9999	Transfers Out	\$1,767.98

SECTION 6. That Anticipated Revenue for the JAG Fund is (\$32,828.00), and the Quorum Court may un-appropriate these funds in the Sheriff's Budget.

Line Item	Description	Amount
3554.0400.2002	Small Equipment	(\$16,922.00)
3554.0400.2024	Service Contracts	<u>(15,906.00)</u>
Total		(\$32,828.00)

SECTION 7. That the sum of \$514.82 is hereby appropriated and transferred from the County General Fund to the Transfers-Out Budget.

Line Item	Description	Amount
1000.4600.9999	Transfers Out	\$514.82

SECTION 8. That the sum of \$20,000.00 is hereby appropriated and transferred from the OMH Sale Fund to the Special Projects Budget.

Line Item	Description	Amount
1800.0112.9999	Transfers Out	\$ 20,000.00

SECTION 9. That the sum listed in Section 1 represents a decrease of \$500.00 in the Adult Drug Court Opioid Settlement Grant Fund Anticipated Revenue.

SECTION 10. That the sum listed in Section 1 represents a decrease of \$500.00 in the Circuit Court Division I Budget.

SECTION 11. That the sum listed in Section 2 represents an increase of \$69,302.25 in the STEP Fund Anticipated Revenue.

SECTION 12. That the sum listed in Section 2 represents an increase of \$69,302.25 in the Sheriff's Budget.

SECTION 13. That the sum listed in Section 3 does not affect the OMH Sale Fund Anticipated Revenue.

SECTION 14. That the sums listed in Sections 3 and 8 represent an increase of \$117,600.00 in the Special Projects Budget.

SECTION 15. That the sums listed in Sections 4 and 7 do not affect the County General Fund Anticipated Revenue.

SECTION 16. That the sums listed in Sections 4 and 7 represent an increase of \$27,514.82 in the Transfers-Out Budget.

SECTION 17. That the sums listed in Sections 5 and 6 represent a decrease of (\$31,060.02) in the JAG Fund Anticipated Revenue.

SECTION 18. That the sums listed in Sections 5 and 6 represent a decrease of (\$31,060.02) in the Sheriff's Budget.

SECTION 19. That the County Treasurer and the County Judge are hereby authorized to execute the completion of the following transfers:

Transfer From	Transfer To	Amount
3541/STEP Fund	1800/OMH Sale Fund	\$69,302.25
1800/OMH Sale Fund	3541/STEP Fund	97,600.00
1000/County General Fund	3541/STEP Fund	27,000.00
3554/JAG Fund	1000/County General Fund	1,767.98
1000/County General Fund	3576/ Juv. Sup. Crt Fund	514.82
1800/OMH Sale Fund	3531/DTF Invest. Fund	20,000.00

ATTEST: _____
Sarah Smith
Garland County Clerk

APPROVED: _____
Darryl Mahoney
Garland County Judge

SPONSOR: _____
Debbie McGrew
Justice of the Peace

DATE: _____

APPROPRIATION ORDINANCE NO. _____

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

"AN ORDINANCE TO AMEND THE 2026 GARLAND COUNTY BUDGET ORDINANCE O-25-25; TO ANTICIPATE REVENUES, APPROPRIATE, AND TRANSFER FUNDS IN VARIOUS BUDGETS; AND FOR OTHER PURPOSES."

WHEREAS, the County Judge requests to appropriate \$21,256.83 in the County General Fund to the General Services Budget to pay for retirees' benefits and employee overtime. The retiree benefits of approximately \$20,000.00 are reimbursed to the county, but have to run through the claims process. The additional employee overtime of \$1,000.00 plus benefits of \$256.83 is due to maintenance work needed during the ice storm; and

WHEREAS, the County Judge requests to appropriate \$109,000.00 in the Local Assistance and Tribal Consistency (LATC) Fund to pay for building repairs. This fund was not budgeted in 2026; and

WHEREAS, the County Judge requests to appropriate \$1,846.50 from the Animal Control Fund to the Animal Control Budget to be transferred to the General Fund to cover the county's share of animal control costs, with the county having budgeted \$75,000.00 for such transfer, and the final amount of adoption fees collected by the City of Hot Springs being \$76,846.50; and

WHEREAS, the County Judge requests a correction to the anticipated revenue in the Solid Waste Fund, increasing it from \$1,838,620.69 to \$2,206,344.82 in the half-percent sales tax, which is a \$367,724.13 increase; and

WHEREAS, the County Judge received a \$500,000.00 reimbursement from the Arkansas Game and Fish Commission for paving Brady Mountain Road and would like to appropriate it in the County Road Fund to the County Road Budget; and

WHEREAS, the County Librarian requests to appropriate and transfer \$191,208.50 in the County Library Fund, County Library Budget to increase the part-time salaries line by \$150,000.00, overtime by \$5,000.00 and benefits by \$35,029.00. This will require a transfer from the Distribution line item to Personal Services; and

WHEREAS, the Finance Committee has reviewed and approved the above requests.

NOW, THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS:

SECTION 1. That the sum of \$21,256.83 is hereby appropriated and transferred from the County General Fund to the General Services Budget.

Line Item	Description	Amount
1000.0108.1005	Overtime	\$ 1,000.00
1000.0108.1006	Social Security Match.	76.50
1000.0108.1007	Retirement Matching	153.20
1000.0108.1009	Health Matching	20,000.00
1000.0108.1010	Worker's Comp.	<u>27.13</u>
Total		\$21,256.83

SECTION 2. That Anticipated Revenue for the LATC Fund is \$109,000.00, and the Quorum Court may appropriate these funds in the County Judge's Budget.

Line Item	Description	Amount
1007.0100.2035	Repairs & Maint-Other Sundry	\$109,000.00

SECTION 3. That the sum of \$1,846.50 is hereby appropriated and transferred from the Animal Control Fund to the Animal Control Budget.

Line Item	Description	Amount
3415.0431.9999	Transfers Out	\$ 1,846.50

SECTION 4. That Anticipated Revenue for the Solid Waste Fund is \$367,724.13, and no appropriation is necessary.

SECTION 5. That Anticipated Revenue for the County Road Fund is \$500,000.00, and the Quorum Court may appropriate these funds in the County Road Budget.

Line Item	Description	Amount
2000.0200.3017	Contract Road Improvements	\$500,000.00

SECTION 6. That the sum of \$191,208.50 is hereby appropriated and transferred within the County Library Fund to the County Library Budget.

Transfer From	Description	Transfer In	Description	Amount
3008.0600.3165	Distributions	3008.0600.1002	Salaries, Part-Time	\$150,000.00
3008.0600.3165	Distributions	3008.0600.1005	Overtime	5,000.00
3008.0600.3165	Distributions	3008.0600.1006	Social Security Match	11,857.50
3008.0600.3165	Distributions	3008.0600.1007	Retirement Matching	23,746.00
3008.0600.3165	Distributions	3008.0600.1010	Workers Comp.	280.00
3008.0600.3165	Distributions	3008.0600.1011	Unemployment Comp.	<u>325.00</u>
Total				\$191,208.50

SECTION 7. That the sum listed in Section 1 does not affect the County General Fund Anticipated Revenue.

SECTION 8. That the sum listed in Section 1 represents an increase of \$21,256.83 in the General Services Budget.

SECTION 9. That the sum listed in Section 2 represents an increase of \$109,000.00 in the LATC Fund Anticipated Revenue.

SECTION 10. That the sum listed in Section 2 represents an increase of \$109,000.00 in the County Judge's Budget.

SECTION 11. That the sum listed in Section 3 does not affect the Animal Control Fund Anticipated Revenue.

SECTION 12. That the sum listed in Section 3 represents an increase of \$1,846.50 in the Animal Control Budget.

SECTION 13. That the sum listed in Section 4 represents an increase of \$367,724.13 in the Solid Waste Fund Anticipated Revenue.

SECTION 14. That the sum listed in Section 4 does not affect the Solid Waste Budget.

SECTION 15. That the sum listed in Section 5 represents an increase of \$500,000.00 in the County Road Fund Anticipated Revenue.

SECTION 16. That the sum listed in Section 5 represents an increase of \$500,000.00 in the County Road Budget.

SECTION 17. That the sum listed in Section 6 does not affect the County Library Fund Anticipated Revenue.

SECTION 18. That the sum listed in Section 6 does not affect the County Library Budget.

SECTION 19. That the County Treasurer and the County Judge are hereby authorized to execute the completion of the following transfers:

Transfer From	Transfer To	Amount
3415/Animal Control	1000/County General	\$1,846.50

ATTEST: _____
Sarah Smith
Garland County Clerk

APPROVED: _____
Darryl Mahoney
Garland County Judge

SPONSOR: _____
Debbie McGrew
Justice of the Peace

DATE: _____



Budget Performance Report

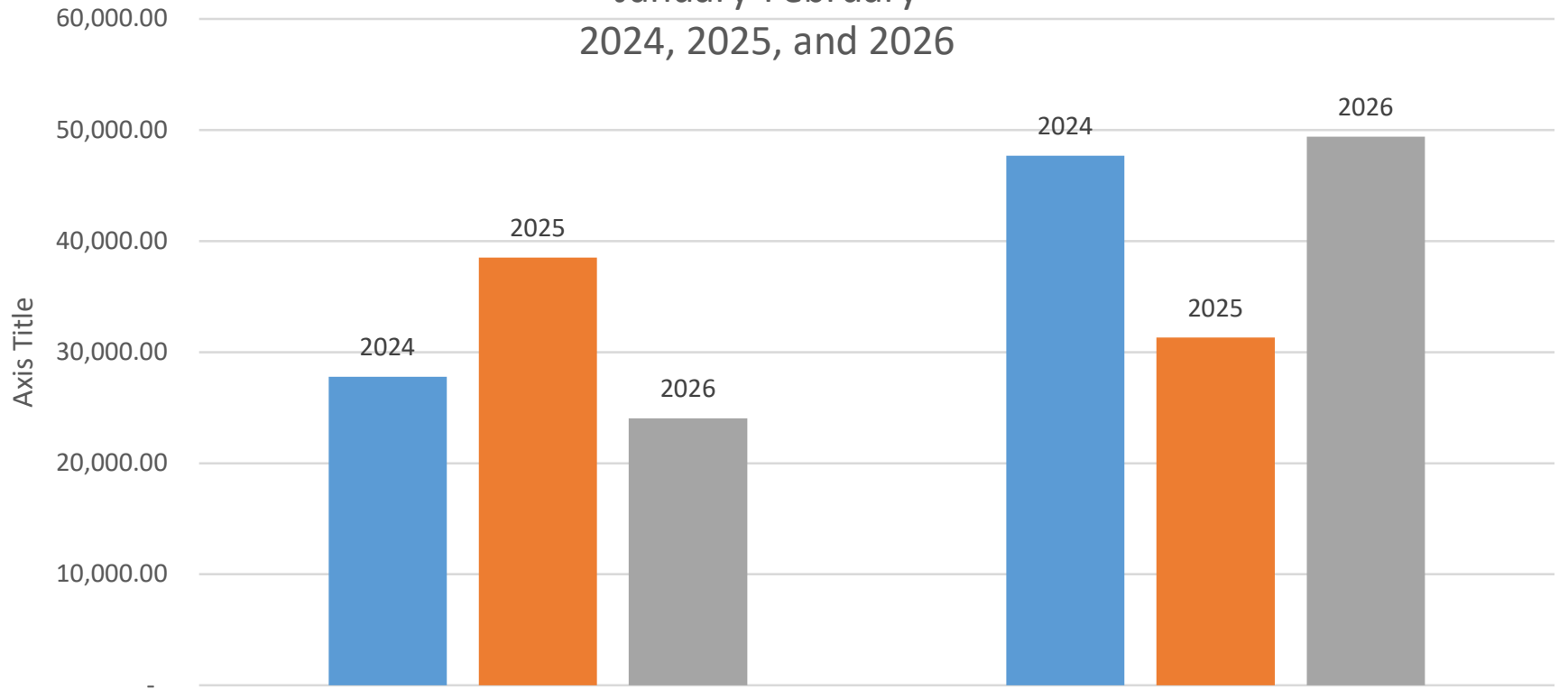
Date Range 01/01/25 - 12/31/25

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 221 - Police Fund									
REVENUE									
Function 4 - Public Safety									
4105									
4105	Animal Services Fees	6,000.00	.00	6,000.00	120.00	.00	4,097.50	1,902.50	68
4105.001	Adoption Fees	66,000.00	.00	66,000.00	6,777.00	.00	76,846.50	(10,846.50)	116
4105.005	Animal Services Fee - Licenses	7,200.00	.00	7,200.00	560.00	.00	5,395.00	1,805.00	75
	4105 - Totals	\$79,200.00	\$0.00	\$79,200.00	\$7,457.00	\$0.00	\$86,339.00	(\$7,139.00)	109%
4263	Garland Cnty Share Animal	468,822.00	.00	468,822.00	.00	.00	429,753.50	39,068.50	92
	Function 4 - Public Safety Totals	\$548,022.00	\$0.00	\$548,022.00	\$7,457.00	\$0.00	\$516,092.50	\$31,929.50	94%
	REVENUE TOTALS	\$548,022.00	\$0.00	\$548,022.00	\$7,457.00	\$0.00	\$516,092.50	\$31,929.50	94%
EXPENSE									
Function 4 - Public Safety									
Department 177 - Animal Services									
5013	Regular Salaries	410,620.00	.00	410,620.00	30,377.71	.00	384,730.86	25,889.14	94
5021	Overtime Pay	25,350.00	8,000.00	33,350.00	2,892.02	.00	32,852.19	497.81	99
5022	Longevity Pay	3,500.00	.00	3,500.00	.00	.00	4,000.00	(500.00)	114
5024	Incentive Pay	2,310.00	.00	2,310.00	112.09	.00	2,327.53	(17.53)	101
5025	Certification Pay	2,310.00	.00	2,310.00	112.09	.00	2,327.53	(17.53)	101
5054	Standby Pay	4,300.00	.00	4,300.00	483.93	.00	4,808.93	(508.93)	112
5057	Clothing/Uniform Allow.	1,150.00	.00	1,150.00	56.05	.00	1,163.89	(13.89)	101
5071	Group Medical Insurance	81,260.00	.00	81,260.00	5,392.22	.00	71,057.28	10,202.72	87
5072									
5072	Retirement Match	53,477.00	.00	53,477.00	3,838.88	.00	48,629.69	4,847.31	91
5072.400	Retirement Match - LOPFI	26,330.00	.00	26,330.00	2,426.31	.00	28,960.50	(2,630.50)	110
	5072 - Totals	\$79,807.00	\$0.00	\$79,807.00	\$6,265.19	\$0.00	\$77,590.19	\$2,216.81	97%
5073	FICA/Medicare	28,158.00	.00	28,158.00	2,013.36	.00	25,776.80	2,381.20	92
5074	Workman's Comp.	2,200.00	.00	2,200.00	.00	.00	1,712.53	487.47	78
5125	Property Maintenance	2,000.00	.00	2,000.00	.00	.00	80.00	1,920.00	4
5130	Vehicle Service Outside Shp	7,500.00	.00	7,500.00	.00	.00	4,221.94	3,278.06	56
5131	Building Repairs	30,000.00	8,400.00	38,400.00	479.94	.00	19,103.78	19,296.22	50
5132	Equipment Repairs	1,500.00	.00	1,500.00	1,454.16	.00	2,510.95	(1,010.95)	167
5134	Vehicle Repairs	5,000.00	.00	5,000.00	.00	.00	5,098.24	(98.24)	102
5135	Communication Equip Rep	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0
5137	Maintenance Contract	1,000.00	1,818.00	2,818.00	1,797.62	.00	2,059.05	758.95	73
5139	Landscape Services	5,000.00	.00	5,000.00	.00	.00	3,000.00	2,000.00	60
5140	Software Maintenance	.00	.00	.00	.00	.00	373.73	(373.73)	+++
5171	Postage & Freight	300.00	.00	300.00	.00	.00	73.00	227.00	24
5172	Advertisements & Notices	100.00	.00	100.00	.00	.00	.00	100.00	0
5173	Publications&Subscription	100.00	.00	100.00	.00	.00	.00	100.00	0
5175	Travel Expense	2,000.00	.00	2,000.00	.00	.00	1,069.76	930.24	53

DEPARTMENT	TYPE OF CHANGE	POSITION TITLE FROM	POSITION TITLE TO	POSITION # FROM	POSITION # TO	CURRENT SALARY	INCREASED SALARY	DECREASED SALARY	INCREASE	DECREASE	DATE
COUNTY CLERK	TRANSFER FROM FT TO PT	Deputy Voter Registrar	Voter Registration Clerk	1000.0101.0205	3005.0101.1201	38,712.12	15.00/hr PT	0.00	0.00	0.00	2/1/2026
CIRCUIT COURT DIV. II	TRANSFER	Back-up Delinquent Intake Officer	FINS Intake Officer	1000.0402.1909	1000.0402.1904	44,804.24	46,500.06	0.00	1,695.82	0.00	2/22/2026
COMMUNICATIONS CENTER	TRANSFER	Comm. Lead Dispatcher Level II	Comm. Lead Dispatcher Level III	3020.0506.1010	3020.0506.1008	47,446.04	49,777.10	0.00	2,331.06	0.00	2/22/2026
COMMUNICATIONS CENTER	TRANSFER	Comm. Lead Dispatcher Level I	Comm. Lead Dispatcher Level II	3020.0506.1016	3020.0506.1010	47,040.45	47,446.15	0.00	405.70	0.00	2/22/2026

Overtime Report January-February 2024, 2025, and 2026



Garland County, Arkansas
2026 Overtime Report by Departments

Department	Jan	Feb	Total
Tax Collector		260.00	260.00
General Services- Maintenance		1,243.65	1,243.65
Sheriff	2,991.69	4,607.35	7,599.04
Prosecuting Attorney	66.09	245.30	311.39
Coroner		2,269.09	2,269.09
Total General Fund	3,057.78	8,625.39	11,683.17
County Road Fund	1,221.48	25,157.49	26,378.97
Total Road Fund	1,221.48	25,157.49	26,378.97
Misc Depts - Collector's Auto		172.33	172.33
Total Collectors Automation Fund		172.33	172.33
County Library		236.10	236.10
Total County Library Fund		236.10	236.10
Sanitation/Solid Waste	3,196.03	3,512.29	6,708.32
Total Sanitation Fund	3,196.03	3,512.29	6,708.32
911 Communication Center	2,068.37	1,542.04	3,610.41
Total Emergency 911 Fund	2,068.37	1,542.04	3,610.41
Victim Witness Fund	152.08	187.86	339.94
Total Victim Witness Fund	152.08	187.86	339.94
Detention Facility Fund	9,910.85	8,859.94	18,770.79
Total Detention Facility Fund	9,910.85	8,859.94	18,770.79
Step Grant FY-17	4,434.61	1,105.71	5,540.32
Total Step Grant Fund	4,434.61	1,105.71	5,540.32
***Grand Total	24,041.20	49,399.15	73,440.35

Note: In February 2026 we paid for the following periods

Paycheck Date	Beginning	Ending
12-Feb-26	11-Jan-26	24-Jan-26
26-Feb-26	25-Jan-26	7-Feb-26

**Half Percent County Sales Tax
January & February
2024, 2025, and 2026**



Garland County		62.5%				
Sales Tax Collections						
Roads and Bridges 2800	FY 2024	FY 2025	FY 2026	PROJECTED MONTHLY		
				Actual-Proj	prior mo actual/prior total actual	current yr total proj*mo %
Projected	10,354,565.79	10,354,565.79	10,354,565.79			
January	887,011.84	865,088.37	864,688.76	67,742.58	0.076966	796,946.18
February	1,005,050.11	992,127.75	1,012,464.27	103,222.39	0.087811	909,241.88
March					0.070975	734,910.59
April					0.073200	757,957.88
May					0.091852	951,083.36
June					0.085742	887,824.34
July					0.083590	865,534.78
August					0.089345	925,124.44
September					0.090586	937,975.00
October					0.084248	872,355.68
November					0.082776	857,114.66
December					0.082910	858,496.99
Yearly Total (Actual)	1,892,061.95	1,857,216.12	1,877,153.03	170,964.97	100%	10,354,565.79
Yearly Projection	10,354,565.79	10,354,565.79	10,354,565.79			
Yearly Collection % Rate					1.07%	

Garland County		2026	37.5%			
Sales Tax Collections						
Detention Facility 3400	FY 2024	FY 2025	FY 2026	PROJECTED MONTHLY		
				Actual-Proj	prior mo actual/prior total actual	current yr total proj*mo %
Projected	4,447,688.77	5,337,226.52	6,404,671.82			
January	532,207.11	519,053.02	518,813.26	25,873.35	0.076966	492,939.91
February	603,030.06	595,276.65	616,705.88	54,307.03	0.087811	562,398.85
March				(454,568.67)	0.070975	454,568.67
April				(468,824.24)	0.073200	468,824.24
May				(588,279.31)	0.091852	588,279.31
June				(549,151.32)	0.085742	549,151.32
July				(535,364.43)	0.083590	535,364.43
August				(572,222.78)	0.089345	572,222.78
September				(580,171.32)	0.090586	580,171.32
October				(539,583.40)	0.084248	539,583.40
November				(530,156.28)	0.082776	530,156.28
December				(531,011.31)	0.082910	531,011.31
Yearly Total (Actual)	1,135,237.17	1,114,329.67	1,135,519.14	(5,269,152.68)	100%	6,404,671.82
Yearly Projection	5,337,226.52	6,404,671.82	6,404,671.82			
Yearly Collection % Rate	21.27%	17.40%	17.73%	1.90%		



TREASURER OF STATE

John Thurston
Treasurer

500 Woodlane Street, Suite 220
Little Rock, Arkansas 72201

Garland County Treasurer
501 Ouachita Avenue
Suite 102
Hot Springs, AR 71901

County Sales and Use Tax Funds Distribution

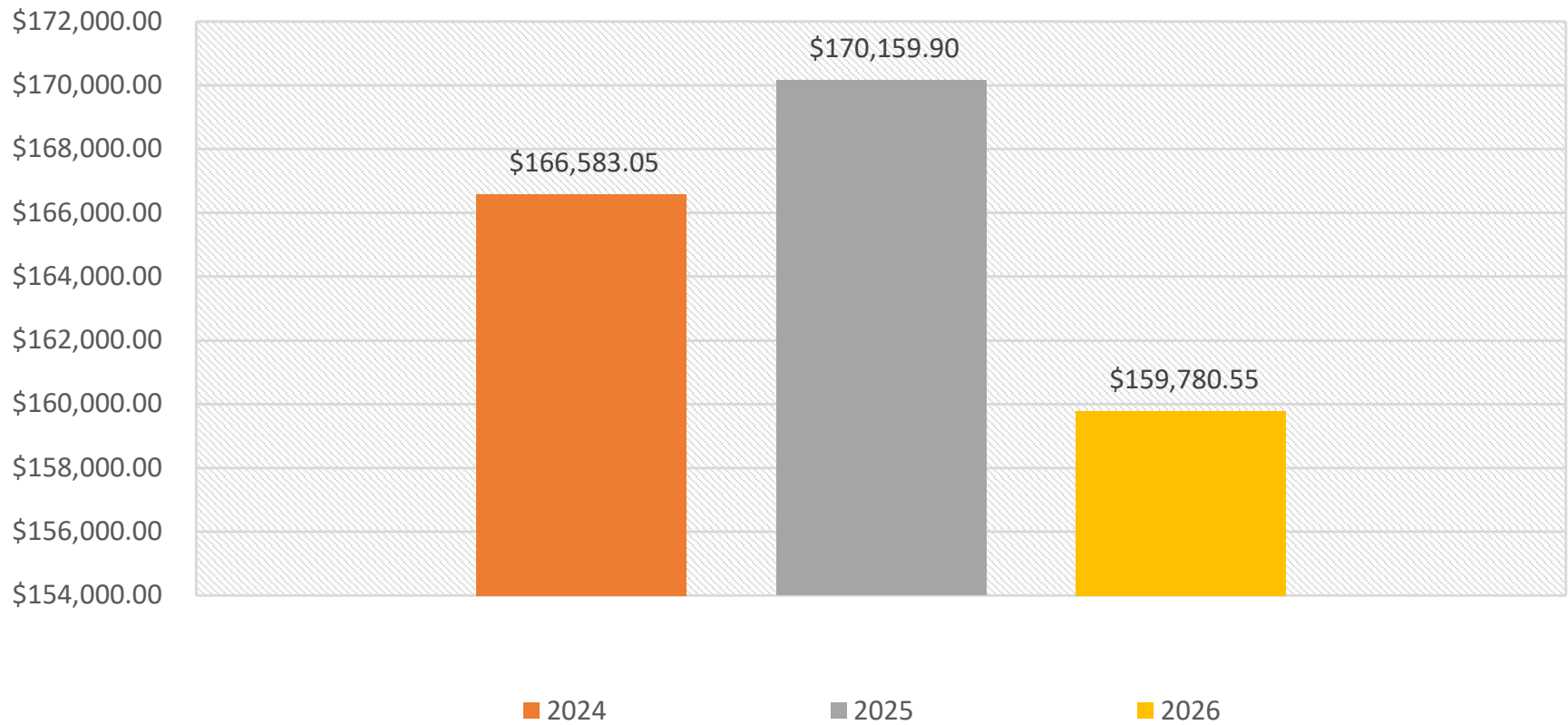
For January, 2026

Effective Date: 2/25/2026

Garland County Sales and Use Tax

	<u>Rate</u>	<u>Population</u>	<u>Percentage</u>	<u>Amount Distributed</u>
Diamondhead City Treasurer	0.500	914		\$12,303.09
Fountain Lake City Treasurer	0.500	475		\$6,393.84
Garland County Treasurer	0.500	98,103		\$1,320,536.22
				<i>Direct Deposited into Bank Account # ending in 9574 - Routing # 0109</i>
Lonsdale City Treasurer	0.500	103		\$1,386.45
Mountain Pine City Treasurer	0.500	585		\$7,874.52
Garland County Treasurer	0.375	914		\$9,227.32
				<i>Direct Deposited into Bank Account # ending in 9574 - Routing # 0109</i>
Fountain Lake City Treasurer	0.375	475		\$4,795.38
Garland County Treasurer	0.375	60,173		\$607,478.56
				<i>Direct Deposited into Bank Account # ending in 9574 - Routing # 0109</i>
Hot Springs City Treasurer	0.375	37,930		\$382,923.60
Lonsdale City Treasurer	0.375	103		\$1,039.84
Mountain Pine City Treasurer	0.375	585		\$5,905.89
Diamondhead City Treasurer	0.625	914		\$15,378.86
Fountain Lake City Treasurer	0.625	475		\$7,992.30
Garland County Treasurer	0.625	60,173		\$1,012,464.27
				<i>Direct Deposited into Bank Account # ending in 9574 - Routing # 0109</i>
Hot Springs City Treasurer	0.625	37,930		\$638,206.00
Lonsdale City Treasurer	0.625	103		\$1,733.07
Mountain Pine City Treasurer	0.625	585		\$9,843.15
			Total	\$4,045,482.36

Sale Tax Rebates Comparison for January - February 2024 - 2026

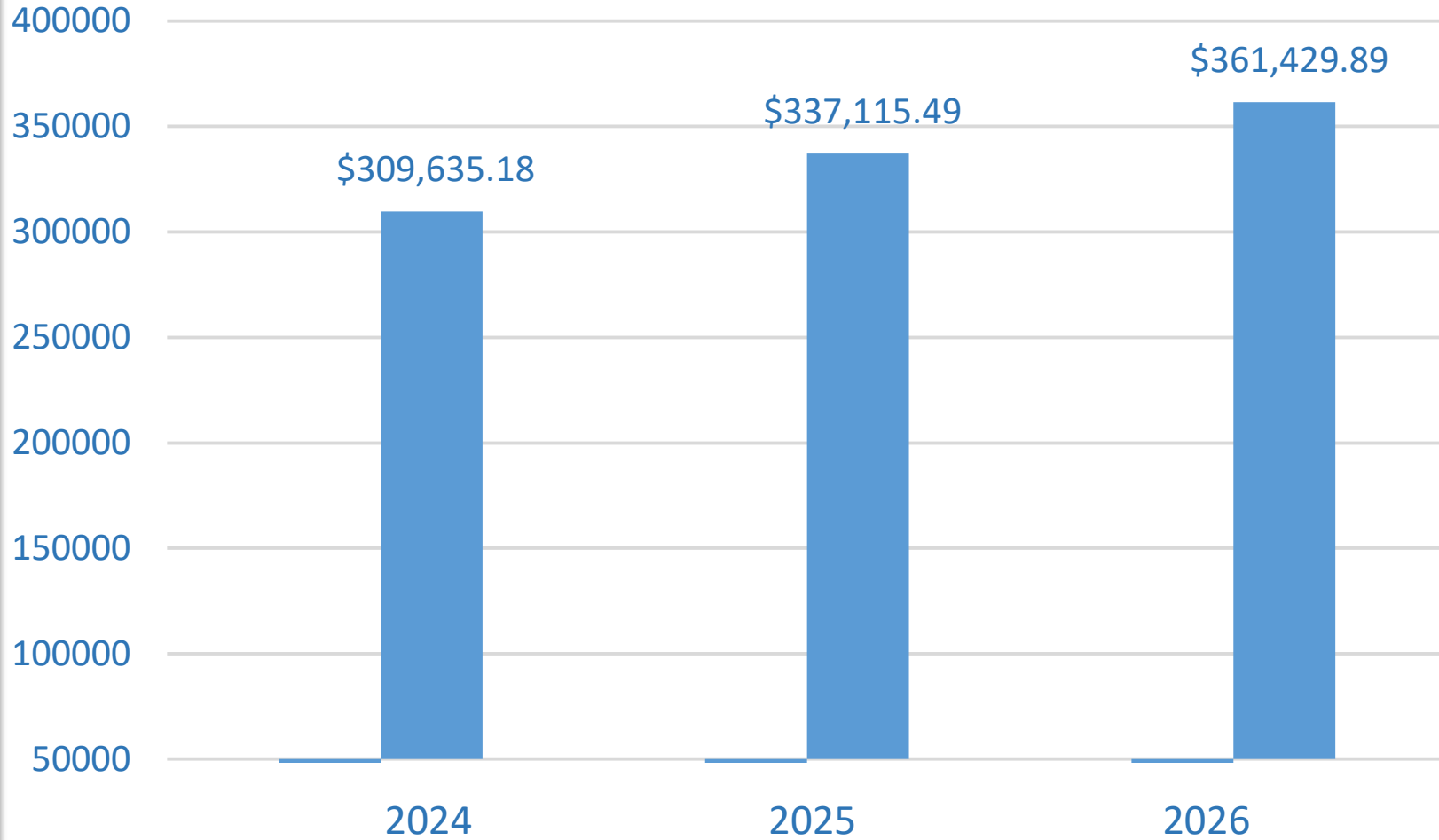


Department of Finance and Administration
Local Tax Distributibutions by NAICS
Garland County

Updated 2/26/26

	2024						2025		2026		Total Sum of Rebates	Total Sum of Total
Row Labels	Sum of Rebates	Sum of Total	Sum of Rebates	Sum of Total	Sum of Rebates	Sum of Total						
January	\$ (73,197.69)	\$ 3,585,394.57	\$ (63,010.43)	\$ 3,498,164.70	\$ (59,925.62)	\$ 3,551,565.96	\$ (256,518.75)	\$ 13,892,330.00				
February	\$ (93,385.36)	\$ 4,063,329.96	\$ (107,149.47)	\$ 4,014,804.61	\$ (99,854.93)	\$ 4,161,699.46	\$ (399,677.35)	\$ 16,012,509.24				
March	\$ (77,956.20)	\$ 3,192,171.70	\$ (33,444.09)	\$ 3,198,575.54			\$ (182,855.62)	\$ 9,574,711.93				
April	\$ (80,014.19)	\$ 3,510,424.93	\$ (50,271.90)	\$ 3,293,801.75			\$ (166,877.45)	\$ 10,052,108.34				
May	\$ (102,744.53)	\$ 4,096,320.89	\$ (110,389.90)	\$ 3,969,915.11			\$ (249,725.79)	\$ 11,314,117.66				
June	\$ (107,833.12)	\$ 3,775,165.04	\$ (42,974.49)	\$ 3,754,950.79			\$ (196,430.95)	\$ 11,033,285.32				
July	\$ (114,125.18)	\$ 3,783,226.81	\$ (71,953.20)	\$ 3,868,387.55			\$ (296,680.77)	\$ 11,263,296.49				
August	\$ (77,978.04)	\$ 3,943,164.33	\$ (78,240.57)	\$ 3,985,792.16			\$ (264,326.71)	\$ 11,774,679.30				
September	\$ (80,916.20)	\$ 3,901,395.67	\$ (67,723.42)	\$ 4,019,455.48			\$ (203,548.66)	\$ 11,928,451.37				
October	\$ (72,181.13)	\$ 3,665,086.42	\$ (68,774.06)	\$ 3,740,687.09			\$ (243,478.01)	\$ 11,187,747.16				
November	\$ (65,948.79)	\$ 3,582,728.62	\$ (67,151.47)	\$ 3,663,646.83			\$ (211,488.71)	\$ 10,989,675.10				
December	\$ (62,877.70)	\$ 3,646,637.41	\$ (75,547.45)	\$ 3,712,315.98			\$ (206,427.29)	\$ 11,041,706.20				
Grand Total	\$ (1,009,158.13)	\$ 44,745,046.35	\$ (836,630.45)	\$ 44,720,497.59	\$ (159,780.55)	\$ 7,713,265.42	\$ (2,878,036.06)	\$ 140,064,618.11				

Oaklawn Revenue Report January - February 2024-2026 Comparison



Oaklawn Report By Year

As of 2/24/26

Year	Breakage Oaklawn	Lost Tickets Oaklawn	County Casino Revenue	Grand Total
2024	\$ 60,446.18	\$ 122,336.86	\$ 2,031,252.08	\$ 2,214,035.12
January			\$ 133,494.48	\$ 133,494.48
February	\$ 15,462.46		\$ 160,678.24	\$ 176,140.70
March			\$ 139,847.68	\$ 139,847.68
April			\$ 160,057.76	\$ 160,057.76
May			\$ 188,709.68	\$ 188,709.68
June			\$ 161,819.28	\$ 161,819.28
July	\$ 44,983.72	\$ 15,893.15	\$ 236,303.68	\$ 297,180.55
August			\$ 236,966.08	\$ 236,966.08
September			\$ 155,798.88	\$ 155,798.88
October			\$ 156,582.40	\$ 156,582.40
November		\$ 106,443.71	\$ 152,573.44	\$ 259,017.15
December			\$ 148,420.48	\$ 148,420.48
2025	\$ 49,132.68	\$ 104,725.76	\$ 2,152,263.44	\$ 2,306,121.88
January	\$ 13,044.93		\$ 167,751.60	\$ 180,796.53
February			\$ 156,318.96	\$ 156,318.96
March			\$ 161,875.12	\$ 161,875.12
April			\$ 157,109.36	\$ 157,109.36
May			\$ 178,929.52	\$ 178,929.52
June	\$ 36,087.75	\$ 13,985.35	\$ 172,711.28	\$ 222,784.38
July			\$ 254,185.44	\$ 254,185.44
August			\$ 246,569.36	\$ 246,569.36
September			\$ 160,762.88	\$ 160,762.88
October			\$ 169,185.28	\$ 169,185.28
November		\$ 90,740.41	\$ 159,790.88	\$ 250,531.29
December			\$ 167,073.76	\$ 167,073.76
2026	\$ 14,081.65		\$ 347,348.24	\$ 361,429.89
January	\$ 14,081.65		\$ 167,755.44	\$ 181,837.09
February			\$ 179,592.80	\$ 179,592.80
Grand Total	\$ 123,660.51	\$ 227,062.62	\$ 4,530,863.76	\$ 4,881,586.89

IN THE COUNTY COURT OF GARLAND COUNTY, ARKANSAS

**IN THE MATTER OF THE
YEAR-END 2025 ANNUAL
FINANCIAL REPORT**

ORDER

Now, on this day, comes for consideration by the Court the matter of the Annual Financial Report for the year ended December 31, 2025, and the Court, having been well advised as to all matters of fact and of law, makes the following findings and issues the following Orders:

I.

The Court has jurisdiction over the parties named and the subject matter.

II.

The Court has considered the attached year-end 2025 Annual Financial Report for Garland County. The Annual Financial Report is attached and marked as Exhibit "A".

IT IS, THEREFORE, BY THE COURT CONSIDERED, ORDERED, AND ADJUDGED, that it is in the interest of Garland County, Arkansas, to accept and approve the Annual Financial Report for the year ended 2025.


IT IS SO ORDERED.



Darryl Mahoney
Garland County Judge

02/19/2026

Date

FILED
FEB 19 2026 AM 08:57
SARAH SMITH
GARLAND COUNTY CLERK
BY:  _____ DC

GARLAND COUNTY, ARKANSAS
ANNUAL FINANCIAL REPORT
CASH BASIS
FOR YEAR ENDED DECEMBER 31, 2025

	General Funds	Road Funds	Other Funds In the Aggregate/ Debt Service
Beginning Cash Balance - January 1, 2025	\$ 46,414,227.06	\$ 20,039,502.80	\$ 49,671,785.47
Ending Cash Balance - December 31, 2025	\$ 50,931,819.53	\$ 18,941,069.63	\$ 42,532,883.12
 REVENUES			
State Aid	\$ 3,188,516.19	\$ 4,522,403.92	\$ 1,189,493.83
Federal Aid	158,667.85	477,475.95	264,552.35
Property Taxes	4,964,512.44	-	3,865,319.59
Sales Taxes	11,814,290.57	10,927,253.28	8,976,146.48
Fines, Forfeitures, and Costs	1,520,915.11	-	515,333.17
Investment Income	1,860,861.68	686,590.07	1,678,524.69
Officers' Fees	274,855.87	-	793,064.13
911 Fees	-	-	1,572,257.73
Jail Fees	-	-	830,258.00
Sanitation Fees	-	-	10,941,452.14
Franchise Fees	62,971.93	-	-
Insurance Premiums Collected	3,734,419.17	-	-
Treasurer's Commission	1,789,194.08	-	178,919.43
Collector's Commission	4,541,652.43	-	451,287.94
Assessor's Salary and Expense	1,611,392.61	-	4,505.10
Other	2,533,364.17	1,198,609.28	5,984,390.83
TOTAL REVENUES	\$ 38,055,614.10	\$ 17,812,332.50	\$ 37,245,505.41
LESS: COMMISSIONS	5,425,551.76	314,512.79	654,996.95
NET REVENUES	\$ 32,630,062.34	\$ 17,497,819.71	\$ 36,590,508.46
 EXPENDITURES			
Current:			
General Government	\$ 12,980,175.99		\$ 6,481,194.97
Highways and Streets		21,745,384.52	4,046,047.01
Health	67,672.86		-
Law Enforcement	11,849,878.77		12,874,733.18
Public Safety	415,453.89		1,981,160.93
Recreation and Culture			4,371,281.83
Sanitation			13,342,800.70
Social Services	195,369.71		
TOTAL CURRENT	\$ 25,508,551.22	\$ 21,745,384.52	\$ 43,097,218.62
Debt Service:			
Bond Principal			250.00
Bond Interest and Other Charges			
TOTAL EXPENDITURES	\$ 25,508,551.22	\$ 21,745,384.52	\$ 43,097,468.62
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 7,121,511.12	\$ (4,247,564.81)	\$ (6,506,960.16)
 OTHER FINANCING SOURCES (USES)			
Transfers In	\$ 1,558,959.42	\$ 3,199,131.64	\$ 3,887,090.36
Transfers Out	(4,077,126.15)	(50,000.00)	(4,518,055.27)
Bond Proceeds			94.30
Audit Adjustment Due Accounts			-
Audit Adjustment From Accounts			-
Other Checks Paid	(85,751.92)		(1,071.58)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,603,918.65)	\$ 3,149,131.64	\$ (631,942.19)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 4,517,592.47	\$ (1,098,433.17)	\$ (7,138,902.35)

Footnote: The Garland County 2025 Annual Financial Statement has been prepared on a cash basis, including the beginning cash balance as of January 1, 2025, and the ending cash balance at December 31, 2025. All county operating account revenues received, all amounts expended, all bonded indebtedness, and short-term indebtedness for the fiscal year have been included in the financial statement above as required by A.C.A. §14-21-102.

Approved Vivian Thomas
Garland County Treasurer, Vivian Thomas

Date: 02/19/2026

Approved [Signature]
Garland County Judge, Darryl Mahoney

Date: 02/19/2026