

GARLAND COUNTY, ARKANSAS
SPECIAL FINANCE COMMITTEE MEETING
MARCH 9, 2026
MINUTES

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

Finance Committee Members Absent: Justice Myers

Also Present: Citizens, Elected Officials, Staff, and Media

Call to Order

Chairwoman McGrew called the meeting to order and presented the invocation, and the Pledge of Allegiance was recited.

Consideration of an Ordinance – Establishing a Senior Citizens' Center Fund

Chairwoman McGrew introduced an ordinance to establish a special revenue fund to be called the **Senior Citizens' Center Fund**, and to declare an emergency. A motion for a do pass was made by Vice-Chairman Brown, seconded by Justice Peters. Chairwoman McGrew asked for questions, and with none, the motion passed without opposition.

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

Chairwoman McGrew introduced 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.

A motion for a do pass was made by Vice-Chairman Brown, seconded by Justice Anderson. Chairwoman McGrew asked Judge Mahoney if he would like to go over these, and he did. With no further discussion, the motion passed without opposition.

Consideration of an Ordinance

Chairwoman McGrew introduced 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.

A motion for a do pass was made by Justice Peters, seconded by Vice-Chairman Brown. Chairwoman McGrew asked Judge Mahoney if he would like to go over these, and he did. Librarian Webb spoke about the Library request. Chairwoman McGrew asked what the LATC funds are earmarked for, and Judge Mahoney explained that they are to be used to pay for the remaining costs of renovating the Government Building and to repair damage to the Election Commission from the ice storm that insurance did not cover. With no further discussion, the motion passed without opposition.

Other Business- Reports receive acknowledgment of review from the committee

- a. Position and Salary Adjustments - Vice-Chairman Brown made a motion to acknowledge the report; Justice Peters seconded.
- b. Overtime Report - Vice-Chairman Brown made a motion to acknowledge the report; Justice Anderson seconded.
- c. Update on Sales Tax collections in the General Fund & the Solid Waste Fund. -Vice-Chairman Brown made a motion to acknowledge the report, Justice Anderson seconded.
- d. Oaklawn Revenue Report- Vice-Chairman Brown made a motion to acknowledge the report, Justice Peters seconded.
- e. 2025 Annual Financial Statement - Vice-Chairman Brown made a motion to acknowledge the report; Justice Edds seconded.

Chairwoman McGrew adjourned the meeting.

Respectfully submitted,



Susan Ashmore, CPA
Garland County Comptroller