

ORDINANCE NO. 2025 - 45

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

AN ORDINANCE TO ESTABLISH A CORONER'S BUILDING FUND AND AN ANNEX BUILDING  
FUND; AND TO DECLARE AN EMERGENCY.

**Article 1. Affirmation.** There is a need to establish a Coroner's Building Fund and an Annex Building Fund on the books of the county to recognize and affirm the need for such a fund to properly account for revenues received and expenditures made

**Article 2. Establishment of Fund.** There is hereby created on the books of the Baxter County Treasurer a Coroner's Building Fund with a fund number of 4801 and an Annex Building Fund with a fund number of 4802 as assigned by the Baxter County Treasurer.

**Article 3. Operation of Fund.** The Coroner's Building Fund and the Fund are subject to all the normal county budgeting, appropriation and expenditure regulations of Title 14 of the Arkansas Code Annotated (ACA) and the County Financial Management System, implemented in accordance with ACA § 14-21-101. Proper records and documentation must be maintained for audit purposes.

**Article 4. Appropriation:** The Quorum Court authorizes the County Clerk's Office to make the following appropriations into the designated line items:

\$ 50,000.00 to #4801-0111-3004 (Engineering & Architecture)  
\$149,010.00 to #4801-0111-3009 (Other Professional Services)

**Article 5. Emergency Clause:** To properly track revenues already received, appropriated expenditures, and/or appropriated transfers for the Coroner's Building Fund and Annex Building Fund, it is found by this Quorum Court that an emergency is declared and this ordinance shall be in full force and effect immediately upon passage and approval.

APPROVED:

*Kevin Litty*

KEVIN LITTY, COUNTY JUDGE

Date Signed: 9-2-25

ATTEST:

*Canda J. Reese*

CANDA J. REESE, COUNTY CLERK

SPONSOR: Edge

Date Adopted: 9-2-2025

Votes: For: 10 Against: 0

Abstain: 0 Present: 0 Absent: 1



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BAXTER CO, AR FEE \$0.00

PRESENTED: 09-03-2025 12:52:00 PM

RECORDED: 09-03-2025 12:52:00 PM

CANDA REESE

CIRCUIT CLERK

BY: LISA PEMBERTON  
DEPUTY

ORDINANCE  
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