

**ORDINANCE NO. 15-23**

**AN ORDINANCE PROVIDING FOR THE ACCOUNTING OF THE PUBLIC SAFETY SALES AND USE TAX; AND FOR OTHER PURPOSES**

**WHEREAS**, Ordinance Number 23-07 levied a three-fourths percent (3/4%) sales and use tax for public safety purposes within the City of Camden; and

**WHEREAS**, 42.5% of the revenues are currently being placed into line item 41304, “public safety fire sales tax” for the portion used to supplement fire department salaries; and

**WHEREAS**, 49.5% of the revenues are currently being placed into line item 41305, “public safety police sales tax” for the portion used to supplement police department salaries; and

**WHEREAS**, 8% of the revenues are currently being placed into line item 41306, “public safety capital outlay” for the portion used to supplement capital outlay purchases; and

**WHEREAS**, the City desires to specify additional accounting procedures for the public safety sales and use tax.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CAMDEN, ARKANSAS, THAT:**

**SECTION 1.** There shall be created a new operating fund identified as “Operating Fund Number 13, Public Safety Tax”.

**SECTION 2.** All revenues received from the public safety sales tax shall be deposited into the newly created operating fund number 13.

**SECTION 3.** 42.5% of the funds in operating number 13 shall be transferred into the general operating fund, line item 41304, “public safety fire sales tax”, to supplement fire department salaries.

**SECTION 4.** 49.5% of the funds in operating number 13 shall be transferred into the general operating fund, line item 41305, “public safety police sales tax”, to supplement police department salaries.

**SECTION 5.** 8% of the funds in operating number 13 shall be transferred into the general operating funds, line item 41306, “public safety capital outlay”, to supplement the purchase of capital equipment.

**PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF DECEMBER, 2023.**

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**Mayor**

\_\_\_\_\_  
**City Clerk**