

JOSEPH K. WOOD
County Judge



280 North College, Suite 500
Fayetteville, AR 72701

WASHINGTON COUNTY, ARKANSAS
County Courthouse

REGULAR MEETING OF THE
WASHINGTON COUNTY QUORUM COURT

Thursday, March 15, 2018
6:00 p.m.
Washington County Quorum Court Room

AGENDA

1. **CALL TO ORDER AND WELCOME** **JUDGE JOSEPH WOOD**
2. **PRAYER AND PLEDGE**
3. **CITIZEN'S COMMENTS**
Fifteen-minute comment period with a three-minute limit for each individual to comment on items on the agenda or other items.
4. **ADOPTION OF AGENDA**
At the beginning of each meeting, the agenda shall be approved. Any JP may request an item be added or removed from the agenda subject to approval of the Quorum Court.
5. **CONSENT AGENDA:**
 1. **APPROVAL OF MINUTES** – Approval of the minutes (5.1) from the Regular Quorum Court meeting of February 15, 2018
 2. **COMMITTEE REPORT**
6. **OPEN SPACE FEASIBILITY STUDY** (6.1) **ANN HARBISON**
7. **COUNTY JUDGE'S REPORT** **JUDGE JOSEPH WOOD**

8. **APPROPRIATION ORDINANCE:** (8.1)
AN ORDINANCE APPROPRIATING THE AMOUNT OF \$8,606 FROM THE GENERAL FUND TO THE COUNTY ATTORNEY BUDGET FOR 2018 BILL USSERY
This ordinance is on its second reading
9. **APPROPRIATION ORDINANCE:** (9.1)
AN ORDINANCE APPROPRIATING THE AMOUNT OF \$1,745 FROM THE UNAPPROPRIATED RESERVES TO THE ENVIRONMENTAL AFFAIRS BUDGET FOR 2018 BILL USSERY
10. **APPROPRIATION ORDINANCE:** (10.1)
AN ORDINANCE APPROPRIATING THE AMOUNT OF \$2,128 FROM THE UNAPPROPRIATED RESERVES TO THE CIRCUIT COURT III BUDGET FOR 2018 BILL USSERY
11. **APPROPRIATION ORDINANCE:** (11.1)
AN ORDINANCE REDUCING THE AMOUNT OF \$844,480 FROM LINE ITEMS IN VARIOUS COUNTY BUDGETS AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING THE TOTAL AMOUNT OF \$1,603,975 FROM UNAPPROPRIATED RESERVES TO VARIOUS BUDGET LINE ITEMS FOR 2017 BILL USSERY
12. **APPROPRIATION ORDINANCE:** (12.1)
AN ORDINANCE ADJUSTING CARRYOVER REVENUES IN VARIOUS FUNDS FOR 2018 BILL USSERY
13. **OTHER BUSINESS**
14. **ADJOURNMENT**

**MINUTES OF THE
REGULAR MEETING OF THE
WASHINGTON COUNTY QUORUM COURT**

Thursday, February 15, 2018

6:00 p.m.

Washington County Quorum Court Room

County Judge Joseph K. Wood called the meeting to order.

JP Joseph Kieklak led the prayer and pledge.

Members present were JP Daniel Balls, JP Harvey Bowman, JP Alicia Deavens, JP Robert Dennis, JP Lisa Ecke, JP Ann Harbison, JP Joe Kieklak, JP Eva Madison, JP Sue Madison, JP Joel Maxwell, JP Joe Patterson, JP Butch Pond, and JP Bill Ussery. JP Tom Lundstrum and JP Fred Rausch were absent.

There were no citizen comments.

Following an amendment to the agenda, a motion to approve the agenda as amended was made by JP S Madison and seconded by JP Bowman. The agenda was unanimously adopted.

A motion to approve all items on the Consent Agenda was made by JP Ecke and seconded by JP Harbison. County Attorney Lester read all ordinances and resolution by title only, "AN EMERGENCY ORDINANCE RATIFYING A CONDITIONAL USE PERMIT GRANTED BY THE PLANNING AND ZONING BOARD" (Flamingo Springs). "AN EMERGENCY ORDINANCE RATIFYING A CONDITIONAL USE PERMIT GRANTED BY THE PLANNING AND ZONING BOARD" (Cincinnati Cell Tower). "A RESOLUTION AUTHORIZING THE SUBMITTAL OF AN APPLICATION TO THE ARKANSAS UNPAVED ROADS GRANT FOR ROAD IMPROVEMENTS ON MUSTEEN ROAD (WC 855) AND BLUE HOLE ROAD (WC 870)". "AN ORDINANCE CREATING THE POSITION OF CATALOGING/BRANCH CLERK IN THE COUNTY LIBRARY BUDGET; AND, REDUCING SALARY LINE ITEMS IN THE COUNTY LIBRARY BUDGET BY \$13,894 AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING AMOUNT OF \$38,866 FROM THE COUNTY LIBRARY FUND TO THE COUNTY LIBRARY BUDGET FOR 2018". "AN ORDINANCE CHANGING THE TITLE OF LEAD JUVENILE OFFICER IN THE CIRCUIT COURT III BUDGET FOR 2018". There was no public comment. A roll call was called and all members present voted to adopt all items on the Consent Agenda. The January 21, 2018 minutes were approved. The Committee Reports were approved.

Ordinance 2018-07, AN EMERGENCY ORDINANCE RATIFYING A CONDITIONAL USE PERMIT GRANTED BY THE PLANNING AND ZONING BOARD" (Flamingo Springs), was adopted.

Ordinance 2018-08, AN EMERGENCY ORDINANCE RATIFYING A CONDITIONAL USE PERMIT GRANTED BY THE PLANNING AND ZONING BOARD" (Cincinnati Cell Tower), was adopted.

Resolution 2018-02, A RESOLUTION AUTHORIZING THE SUBMITTAL OF AN APPLICATION TO THE ARKANSAS UNPAVED ROADS GRANT FOR ROAD IMPROVEMENTS ON MUSTEEN ROAD (WC 855) AND BLUE HOLE ROAD (WC 870), was adopted.

Ordinance 2018-09, AN ORDINANCE CREATING THE POSITION OF CATALOGING/BRANCH CLERK IN THE COUNTY LIBRARY BUDGET; AND, REDUCING SALARY LINE ITEMS IN THE COUNTY LIBRARY BUDGET BY \$13,894 AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING AMOUNT OF \$38,866 FROM THE COUNTY LIBRARY FUND TO THE COUNTY LIBRARY BUDGET FOR 2018, was adopted.

Ordinance 2018-10, AN ORDINANCE CHANGING THE TITLE OF LEAD JUVENILE OFFICER IN THE CIRCUIT COURT III BUDGET FOR 2018, was adopted.

County Judge Joseph Wood gave the Judge's report.

JP S Madison introduced agenda item 7.1. County Attorney Lester read the resolution by title only, "A RESOLUTION OF THE QUORUM COURT OF WASHINGTON COUNTY CERIFYING LOCAL COUNTY GOVERNMENT ENDORSEMENT OF OURPHARMA, LLC TO PARTICIPATE IN THE CONSOLIDATED INCENTIVE (TAX BACK) ACT OF 2003". Dr. Peter Kohler shared information with the Board about the resolution. Chung Tan, Director of Economic Development for the Fayetteville Chamber of Commerce also spoke about the resolution. A motion to approve the resolution was made by JP S Madison and seconded by JP Dennis. There was no public comment. A roll call was called and all members present voted to adopt the resolution.

Resolution 2018-03, A RESOLUTION OF THE QUORUM COURT OF WASHINGTON COUNTY CERIFYING LOCAL COUNTY GOVERNMENT ENDORSEMENT OF OURPHARMA, LLC TO PARTICIPATE IN THE CONSOLIDATED INCENTIVE (TAX BACK) ACT OF 2003, was adopted.

JP Ussery introduced agenda item 8.1. County Attorney Lester read the ordinance by title only, "AN ORDINANCE CHANGING THE TITLE OF JANITORIAL PERSON IN THE BUILDING & GROUNDS BUDGET; AND, REDUCING \$81,360 FROM SALARY LINE ITEMS IN THE BUILDING & GROUNDS BUDGET AND RE-APPROPRIATING THE AMOUNT OF \$81,360 FROM THE BUILDING & GROUNDS BUDGET TO VARIOUS OTHER LINE ITEMS FOR 2018". A motion to adopt the ordinance was made by JP Ussery and seconded by JP Ecke. There was a comment made by JP Kieklak. There was no public comment. A roll call was called and all members present voted to adopt the ordinance.

Ordinance 2018-11, AN ORDINANCE CHANGING THE TITLE OF JANITORIAL PERSON IN THE BUILDING & GROUNDS BUDGET; AND, REDUCING \$81,360 FROM SALARY LINE ITEMS IN THE BUILDING & GROUNDS BUDGET AND RE-APPROPRIATING THE AMOUNT OF \$81,360 FROM THE BUILDING & GROUNDS BUDGET TO VARIOUS OTHER LINE ITEMS FOR 2018, was adopted.

JP Ussery introduced agenda item 9.1. County Attorney Lester read the ordinance by title only, "AN ORDINANCE CHANGING THE TITLE OF SECURITY ANALYST/SENIOR PROGRAMMER IN THE INFORMATION TECHNOLOGY BUDGET; AND, REDUCING \$87,396 FROM SALARY LINE ITEMS IN THE INFORMATION TECHNOLOGY BUDGET AND APPROPRIATING THE AMOUNT OF \$87,396 FROM THE INFORMATION TECHNOLOGY BUDGET TO THE ASSESSOR BUDGET FOR 2018". A motion to adopt the ordinance was made by JP Ussery and seconded by JP Deavens. There was a comment made by JP Ecke. There was no public comment. A roll call was called and all members present voted to adopt the ordinance.

Ordinance 2018-12, AN ORDINANCE CHANGING THE TITLE OF SECURITY ANALYST/SENIOR PROGRAMMER IN THE INFORMATION TECHNOLOGY BUDGET; AND, REDUCING \$87,396 FROM SALARY LINE ITEMS IN THE INFORMATION TECHNOLOGY BUDGET AND APPROPRIATING THE AMOUNT OF \$87,396 FROM THE INFORMATION TECHNOLOGY BUDGET TO THE ASSESSOR BUDGET FOR 2018, was adopted.

JP Ussery introduced agenda item 10.1. County Judge Wood read the ordinance by title only, "AN ORDINANCE APPROPRIATING THE AMOUNT OF \$8,606 FROM THE GENERAL FUND TO THE COUNTY ATTORNEY BUDGET FOR 2018". A motion to adopt the ordinance was made by JP Ussery and seconded by JP Ecke. There were comments made by various members of the Court, County Judge Joseph Wood, Comptroller Ashley Farber, and County Attorney Brian Lester. A motion to send the ordinance back to the Finance & Budget Committee was made by JP S Madison and seconded by JP Kieklak. A roll call was called and the votes were tallied as follow:

- JP Balls- Yes
- JP Bowman - Yes
- JP Deavens - Abstain
- JP Dennis - No
- JP Ecke - No
- JP Harbison - No
- JP Kieklak - Yes
- JP Lundstrum -Absent
- JP E Madison -Yes
- JP S Madison -Yes
- JP Maxwell -Yes
- JP Patterson -No
- JP Pond -No
- JP Rausch -Absent
- JP Ussery –No

The motion failed. There were comments made by various members of the Court. JP Ecke called the question and was properly seconded. A voice vote was made and all members present voted to approve the question. There was no public comment. A roll call was called and the votes were tallied as follow:

JP Balls-No
JP Bowman -Yes
JP Deavens -Yes
JP Dennis -Yes
JP Ecke - Yes
JP Harbison -Yes
JP Kieklak -No
JP Lundstrum - Absent
JP E Madison -No
JP S Madison -No
JP Maxwell -Abstain
JP Patterson -Yes
JP Pond -Yes
JP Rausch -Absent
JP Ussery –Yes

The ordinance failed to obtain the super-majority required to pass with one reading. The ordinance did get a majority vote to pass and will therefore move to the second reading at the next month's meeting.

JP Maxwell provided an update on Jail/LE/Courts – There was discussion on the jail's overcrowding; Possibility of a new Judge; Options for overcrowding; Options for funding.

A motion to suspend the rules and add a resolution on state prisoners and to read the resolution by title only was made by JP S Madison and seconded by JP Harbison. County Attorney Lester read the resolution by title only, "A RESOLUTION REQUESTING THE STATE OF ARKANSAS TO REIMBURSE COUNTIES THE ACTUAL COSTS OF HOUSING AND CARING FOR STATE PRISONERS IN COUNTY JAILS". A motion to adopt the resolution was made by JP Ussery and seconded by JP Deavens. There was a comment made by JP S Madison. There was no public comment. A roll call was called and all members present voted to adopt the resolution.

Resolution 2018-04, A RESOLUTION REQUESTING THE STATE OF ARKANSAS TO REIMBURSE COUNTIES THE ACTUAL COSTS OF HOUSING AND CARING FOR STATE PRISONERS IN COUNTY JAILS, was adopted.

A motion to suspend the rules and add a resolution on unpaved roads grant was made by JP S Madison and was seconded by JP Maxwell. There were comments made by JP Bowman, Chief Gales, JP Pond, JP E Madison and JP S Madison. A motion to adopt the resolution was made by JP Bowman and seconded by JP Maxwell. County Attorney Lester read the resolution by title only, "A RESOLUTION AUTHORIZING THE SUBMITTAL OF AN APPLICATION TO THE ARKANSAS UNPAVED ROADS GRANT FOR ROAD IMPROVEMENTS ON MUSTEEN ROAD (WC 855) AND BLUE HOLE ROAD (WC 870)". There was no public comment. A roll call was called and all members present voted to adopt the resolution.

Resolution 2018-02, A RESOLUTION AUTHORIZING THE SUBMITTAL OF AN APPLICATION TO THE ARKANSAS UNPAVED ROADS GRANT FOR ROAD IMPROVEMENTS ON MUSTEEN ROAD (WC 855) AND BLUE HOLE ROAD (WC 870), was adopted.

During "Other Business" JP Kieklak encouraged citizens to take advantage of listening to the meetings on the website. JP Dennis stated there will be no County Service meeting.

A motion to adjourn the meeting was made by JP E Madison and seconded by JP S Madison. The meeting was adjourned at 7:30 pm.

Respectfully submitted by

Patty Burnett
Quorum Court Coordinator

CONSERVATION FINANCE FEASIBILITY STUDY | FEBRUARY 2018

WASHINGTON COUNTY, ARKANSAS





JOSEPH K. WOOD
County Judge

280 N. College Ave, Ste 500
Fayetteville, AR 72701

WASHINGTON COUNTY, ARKANSAS
County Courthouse

October 13, 2017

The Public Land Trust
Linda Orel, Conservation Finance Director
6 Beacon Street, Suite 615
Boston, MA 02108

Dear Ms. Orel:

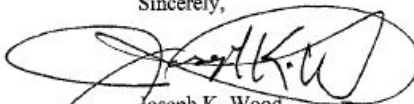
Please accept this letter as Washington County's official request for technical advice and assistance from your organization to assist the County in our efforts to learn more about land conservation. Washington County understands that you may need to conduct public opinion research, study local laws and recent elections, and evaluate the feasibility of acquisition of key properties.

Washington County seeks the factual data that you find, as well as any opinions and recommendations that you may have regarding the enactment of local legislation to assist with conservation efforts. The County hopes to gain a better understanding of the public's opinions and attitudes regarding land conservation.

This request will continue in effect for any advice you offer or presentations you submit related to such matters. In addition, the County would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future. Finally, Washington County understands that it is under no financial obligation as a result of this request and you understand that any obligation of county funds will require approval from our Quorum Court.

Thank you for your organization's contribution to the work of Washington County.

Sincerely,



Joseph K. Wood
Washington County Judge

Telephone: 479 / 444-1700 • FAX: 479 / 575-0385

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INTRODUCTION

The Trust for Public Land works to protect the places people care about and to create close-to-home parks—particularly in and near cities, where 80 percent of Americans live. Our goal is to ensure that every child has easy access to a safe place to play in nature. We also conserve working farms, ranches, and forests; lands of historical and cultural importance; rivers, streams, coasts, and watersheds; and other special places where people can experience nature close at hand. Since 1972, the Trust for Public Land has protected more than 3.3 million acres and completed more than 5,400 park and conservation projects.

The Trust for Public Land’s Conservation Finance program helps state and local governments design, pass, and implement legislation and ballot measures that create new public funds for parks and land conservation. We have helped pass more than 525 ballot measures—with an 81 percent success rate—creating \$68 billion in voter approved funding for parks, land conservation, and restoration.

The Trust for Public Land has undertaken feasibility research to explore Washington County’s public funding options for preserving the county’s land and natural character, protecting water quality, and creating open space for current and future residents. Given the substantial investment of time and resources required for a successful conservation finance initiative, preliminary research is essential to determine the feasibility of such an effort. This study presents several viable local public options for funding conservation in the county and provides analysis of which local options and funding levels are feasible, economically prudent, and likely to be publicly acceptable. This research provides a stand-alone, fact-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.¹

¹ This feasibility study is not a legal document and should not be relied upon for legal purposes or a legal opinion. The contents of this report are based on the best available information at the time of research and drafting, November-December 2017.

EXECUTIVE SUMMARY

The Trust for Public Land has undertaken feasibility research to explore the public funding options available to support conservation in Washington County, Arkansas. In order to understand what would be an appropriate funding source, this report first briefly summarizes the Northwest Arkansas Open Space Plan. Additional background and demographic information for the county can be found in the appendices. Next, the report analyzes possible financing mechanisms for funding conservation, including the authority for their use and revenue raising capacity. Since most revenue options require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for recent local finance measures. The three, most viable finance mechanisms analyzed in this report include the following:

- **Capital Improvement Bonds:** Washington County could issue Capital Improvement Bonds backed by property taxes or sales taxes. For instance, a \$50 million bond would add about \$3.7 million to the county's annual debt service and cost the typical homeowner in the county about \$33 per year in additional property taxes over the life of the bond. Alternatively, a 0.25 percent sales tax could generate nearly \$10 million per year, and would cost the typical household \$35 per year. Assuming a 4 percent interest rate and 20-year maturity, this revenue could pay the debt service on a \$135 million bond. Voter approval is required either way.
- **Sales Tax:** Washington County could consider enacting a special purpose sales tax for land conservation purposes. For example, a 0.25 percent sales tax increase could be expected to generate nearly \$10 million per year, and would cost the average household in the county approximately \$35 per year. Residents' spending on taxable goods generates roughly 30 percent of total sales tax revenue collections in the county; the remaining revenue is attributable to visitors and commercial/business spending. Voter approval is required.
- **Property Tax:** Washington County has the capacity to levy up to 1.1 more mills in property taxes for general purposes. For example, an increase of 0.9 mills would generate roughly \$3.4 million per year at a cost of \$30 for the median household. These funds would need to be appropriated for land conservation by the quorum court.

This report explores other potential funding options for land conservation and parks in Washington County. However, these options are not viable at this time, or they will require further research to determine their feasibility. These include a county gross receipts tax on hotels and restaurants, a county sales tax on food and lodging, impact fees, a motor vehicle tax, a real property transfer tax, tourism revenue bonds, and water utility fees.

This report also provides an example of jurisdictions collaborating on a funding measure and sharing revenues for parks and conservation across two states and multiple counties in the St. Louis region. Finally, this report outlines several state and federal programs which may be available to the county.

The next steps for Washington County should include testing voter attitudes toward a specific set of funding proposals. The Trust for Public Land recommends conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of voters throughout the county.

OVERVIEW

Northwest Arkansas Open Space Plan

The Northwest Arkansas (NWA) Open Space Plan was prepared for the Northwest Arkansas Regional Planning Commission, a metropolitan planning organization formed in 1966 through a cooperative agreement between Benton County, Washington County, and the cities of Bentonville, Fayetteville, Rogers, Siloam Springs, and Springdale.² The purpose of the NWA Open Space Plan is to develop a coordinated, voluntary program to protect and promote the region's most valued natural landscapes and open spaces. Open space includes the lands and waters where people hunt and fish, play with their children, hike through the woods, observe wildlife in their natural habitat, and, in some cases, where they farm and grow food. The goal is to preserve these assets, thereby maintaining the region's quality of life as it continues to grow.

Northwest Arkansas has abundant open space today, but the rapid growth of the region has already begun to replace forests, prairies, farmland and other valued natural lands with housing, shopping centers, highways, office parks and other forms of development. Between 2010 and 2030, Northwest Arkansas is projected to have the highest growth rate in the central United States. The projected population growth rate of 58 percent translates to an increase in population from approximately 500,000 today, to 800,000 in 2030. According the plan, while communities need places to live, work and shop, they also need places that support agriculture, protect fresh water supplies from pollution, conserve habitat for native plants and animals, support outdoor recreational, and ensure a high quality of life for all residents.

The communities in Northwest Arkansas can be strategic in protecting their most valued natural landscapes as the population increases. The Open Space Plan identifies such landscapes by combining extensive public input and stakeholder involvement with analysis of the region's natural, cultural, historic, agricultural, and recreation resources. The result is a set of maps and data that show priority areas for conservation throughout the region. These main input maps cover:

- Natural Resources
- Outdoor Recreation
- Working Lands
- Heritage & Cultural Resources
- Cores & Corridors

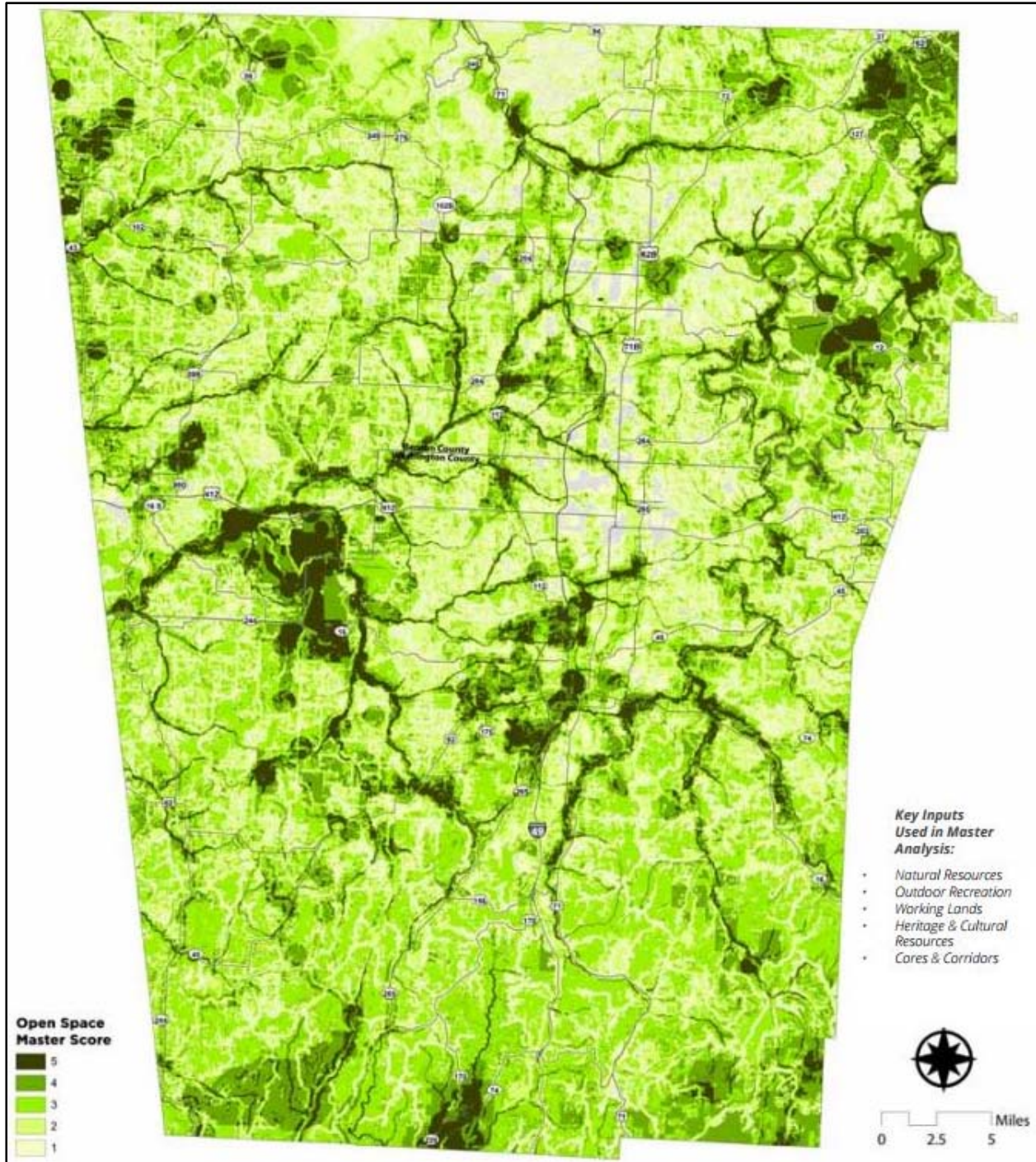
These five resource maps were overlaid and combined to create the Overall Open Space Priority Map on the following page, with the greatest emphasis on natural resource features. Open space resources are shown with a priority range of 1-5, with the higher values shown in darker shades of green. This map is a critical tool that will support regional discussions about conservation priorities. A voluntary, regional approach to conservation involves willing landowners who are interested in conserving their land, and the region's conservation organizations, using the maps as a tool to set priorities and evaluate potential projects.

The plan calls for seeking a voter-approved source of funding for open space. A dedicated, stable and recurring local source of funding is necessary to leverage other local, regional, state and federal conservation funding, as well as private investments in conservation. A local funding source will

² <http://nwarpc.org/nwarpc/>

generally be determined by taxing capacity, voter preference, and political will. The plan recommends a three step approach: 1) feasibility research, 2) public opinion polling, and 3) ballot measure development. The finance mechanisms the plan recommends exploring include a regional (two-county) sales tax, voter approved bond referendum, property tax, real estate transfer tax, and state and federal grants.³ These options are explored in the Trust for Public Land's feasibility study.

³ Northwest Arkansas Open Space Plan



Source: Northwest Arkansas Open Space Plan

CHOOSING A LOCAL FUNDING STRATEGY

Generally, there are three broad-based types of revenue sources available to local governments to pay for open space: discretionary annual spending (i.e. budget appropriation), creation of dedicated funding streams such as voter-approved special taxes, and the issuance of bonds. The financing options utilized by a community will depend on a variety of factors such as taxing capacity, budgetary resources, voter preferences, and political will.

In the Trust for Public Land's experience, local governments that create funding via the budget process provide substantially less funding than those that create dedicated funding through ballot measures. As elected officials make critical budgetary decisions, funding for open space lags behind other public purposes and behind what voters usually support. It is often quite difficult to raise taxes without an indisputable public mandate for the intended purpose.

Conservation finance ballot measures provide a tangible means to implement a local government's vision. With their own funding, local governments are better positioned to secure scarce funding from state or federal governments or private philanthropic partners. Having a predictable funding source empowers the city, county, or special district to establish long-term conservation priorities that protect the most valuable resources, are geographically distributed, and otherwise meet important community goals and values.

Nationwide, a range of public financing options has been utilized by local jurisdictions to fund land conservation, including bonds, the local sales tax, and the property tax. Less frequently used mechanisms have included real estate transfer taxes, impact fees, and income taxes. The ability of local governments and special districts to establish dedicated funding sources depends upon state enabling authority.

Conservation finance measures are not right for every local government, or they might not be the best approach at the time. Budget appropriations and other revenue mechanisms that can be implemented by the local government may well serve as short-term funding options while open space proponents develop a strategy and cultivate broad support for longer-term financing options.

Counties and municipalities in Arkansas are authorized to utilize several public finance options for capital projects including parks, trails, and land conservation. The three main options for counties in Arkansas are the property tax, the local sales tax, and bonds. Bonds are an important and popular tool for local land conservation as evidenced by the number of successful bond referenda throughout the country each year.

Nationwide, bond measures have received an 83 percent passage rate since 2000 with a total of 573 successful measures. Local property taxes and sales taxes have also enjoyed broad public support throughout the country. Property tax measures have experienced a 69 percent passage rate, and sales tax measures have received a 76 percent passage rate since 2000. Overall, local governments have created more than \$26 billion in funding for land conservation since 2000. The table on the following page details the number of conservation measures across the country by finance mechanism.

Local Conservation Finance Ballot Measures, 2000-present				
Finance Mechanism	Number of Measures	Number Passed	% Passed	Conservation Funds Approved
Property Tax	918	629	69%	\$6,460,220,962
Bond	693	573	83%	\$8,371,830,195
Sales Tax	146	111	76%	\$7,367,967,600
Income Tax	83	60	72%	\$395,953,012
Other	66	47	71%	\$1,123,379,282
Real Estate Transfer Tax	23	21	91%	\$2,678,314,361
Total	1,929	1,441	75%	\$26,397,665,412
<i>Source: The Trust for Public Land's LandVote Database</i>				

CAPITAL IMPROVEMENT BONDS

Counties in Arkansas may issue capital improvement bonds backed by property taxes or sales taxes. "Capital improvements of a public nature" or "capital improvements" for the purposes of this section mean, whether obtained by purchase, lease, construction, reconstruction, restoration, improvement, alteration, repair, or other means:

- Land or rights in land, including, without limitation, leases, air rights, easements, rights-of-way, or licenses; and
- Any furnishings, machinery, vehicles, apparatus, or equipment for any public betterment or improvement, which may include the following:
 - Public parks, playgrounds, or other public open space;
 - Swimming pools, tennis courts, golf courses, camping facilities, gymnasiums, and other recreational facilities;
 - Historical, cultural, natural, or folklore sites;
 - Public water systems and related transmission and distribution facilities, storage facilities, wells, impounding reservoirs, treatment plants, lakes, dams, watercourses, and water rights.⁴

Issuing Debt for Conservation – Property Tax

The ad valorem tax pledged for payment of bonds constitutes a special fund pledged as security for the payment of the bonds. The ad valorem tax may never be extended for any other purpose, nor collected for any greater length of time than necessary to retire the bonded indebtedness. Upon retirement on the bonded indebtedness, any surplus tax collections which may have accumulated may be transferred to the general fund.⁵

The county is subject to a constitutional limitation for bonded indebtedness equal to ten percent of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2015, the legal debt limit for bonded debt in Washington County was \$318,443,137. There were no property tax secured bond issues outstanding.⁶

The table on the following page illustrates the annual debt service and estimated per household cost of various sizes of bonds that could potentially be issued for land conservation and open space in Washington County. For instance, a \$50 million bond would add about \$3.7 million to the county's annual debt service and cost the typical homeowner in the county about \$33 per year in additional property taxes over the life of the bond.

⁴ A.C.A. § 14-164-303

⁵ A.C.A. § 14-164-317

⁶ Washington County, Arkansas Regulatory Basis Financial Statements and Other Reports, December 31, 2015

Washington County Bond Financing Estimates							
Bond Issue	Interest Rate	Maturity	Annual Debt Service	Total Assessed Value*	Mill Increase	Cost/ Year/ \$100K House**	Cost/ Year/ Median House***
\$30,000,000	4.0%	20	\$2,207,453	\$3,747,360,650	0.5891	\$12	\$20
\$40,000,000	4.0%	20	\$2,943,270	\$3,747,360,650	0.7854	\$16	\$27
\$50,000,000	4.0%	20	\$3,679,088	\$3,747,360,650	0.9818	\$20	\$33
\$60,000,000	4.0%	20	\$4,414,905	\$3,747,360,650	1.1781	\$24	\$40
<i>*As of 11/21/17, Washington County Assessor</i>							
<i>**Assessed value = \$20,000, not including homestead exemption.</i>							
<i>***Based on 2016 median sales price of \$169,000 (https://talkbusiness.net/2016/10/home-sales-top-1-billion-in-benton-county-through-september/). Assessed value = \$33,800, not including homestead exemption.</i>							

The Trust for Public Land’s bond cost calculations provide an estimate of debt service, tax increase, and cost to the median homeowner in the community of potential bond issuances. Assumptions include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 20-year maturity; and 4 percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds, however other revenue streams may be used. The cost per household represents the annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction over the life of the bonds. The jurisdiction’s financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

Implementation

Whenever a county determines the need to issue bonds for capital improvements or economic development projects, the legislative body of the county shall authorize the issuance of the bonds by ordinance specifying the principal amount of bonds to be issued, the purpose or purposes for which the bonds are to be issued, and the maximum rate of any ad valorem tax to be levied and pledged to the retirement of the bonds.⁷ The bonds shall be secured by, and contain a pledge of, any tax or combination of taxes authorized to pay the bonded indebtedness.⁸

The question of the issuance of such bonds shall be submitted to the electors of the county at the general election or at a special election called for that purpose, as provided in the ordinance. The ordinance shall set forth the form of the ballot question or questions, which shall include a statement of the purpose or purposes for which the bonds are to be issued and the maximum rate of any ad valorem tax to be levied for payment of bonded indebtedness.

When bonds are to be issued for more than one purpose the principal amount of bonds applicable to each purpose shall be stated on the ballot as a separate question and no bonds shall be issued for such purpose unless a majority of the electors voting on each separate question approve the issuance of bonds for such purpose. Bonds that are approved by the electors for more than one purpose may be combined into a single issue.⁹

⁷ A.C.A. § 14-164-308

⁸ A.C.A. § 14-164-316

⁹ A.C.A. § 14-164-322

Notice of the election must be given by the clerk of the issuer by one publication in a newspaper having general circulation within the municipality or county not less than ten days prior to the election. No other publication or posting of a notice by any other public official shall be required.¹⁰

Issuing Debt for Conservation – Sales Tax

In lieu of or in addition to the levying of an ad valorem tax to retire bonds for capital improvements, the legislative body of a county may adopt an ordinance levying a local sales and use tax in the amount of 0.125 percent, 0.25 percent, 0.5 percent, 0.75 percent, 1 percent, or any combination of these amounts to retire the bonds. The ordinance may levy multiple taxes. However, there may not be in effect at any one time taxes levied for this purpose at an aggregate rate greater than one percent.¹¹

The table below provides estimates for what various levels of sales tax could generate, and based on the annual revenue, what amount of bond could be financed. For example, a 0.25 percent sales tax could generate nearly \$10 million per year, and would cost the typical household \$35 per year. Assuming a 4 percent interest rate and 20-year maturity, this revenue could pay the debt service on a \$135 million bond.

Washington County Bond Financing, Local Sales Tax Revenue & Cost Estimates						
Sales Tax Rate	Annual Revenue*	Estimated Bond Amount**	Household Spending on Taxable Items***	Annual Cost/ Household	Total Revenue Attributed to Resident Spending****	% Revenue Attributed to Resident Spending
0.125%	\$4,977,996	\$65,000,000	\$14,087	\$18	\$1,469,752	30%
0.250%	\$9,955,993	\$135,000,000	\$14,087	\$35	\$2,939,503	30%
0.500%	\$19,911,985	\$265,000,000	\$14,087	\$70	\$5,879,006	30%
<i>*Based on 2017 sales tax collections of \$9,955,993 from 0.25% Washington County special purpose tax (Arkansas Treasurer).</i>						
<i>**Assumes 4% interest rate and 20 year maturity.</i>						
<i>***Assumes 31 percent of household income is spent on taxable items (percentage based on data from the Bureau of Labor Statistics); median household income = \$45,442 (US Census QuickFacts).</i>						
<i>****Total revenue from resident spending based on average household spending multiplied by number of households (83,467, US Census QuickFacts). The remaining revenue comes from purchases of taxable items by businesses and visitors.</i>						

Implementation

A certified copy of the ordinance or ordinances authorizing the levy of a local sales and use tax or taxes and the issuance of bonds secured by the taxes must be provided to the Director of the Department of Finance and Administration and to the Treasurer of State as soon as practicable after the adoption of the taxes.¹² On the date of adoption of an ordinance levying a local sales and use tax or taxes to retire the bonds for capital improvements, or within thirty days following the adoption of the ordinance, the county must provide by ordinance for the calling and holding of an election on the issuance of the bonds to which the tax or taxes will be pledged. The ordinance levying the tax may also call the election.¹³

The question of the issuance of such bonds must be submitted to the electors of the county at the general election or at a special election called for that purpose, as provided in the ordinance. The ordinance must set forth the form of the ballot question or questions, which must include a statement of the purpose or purposes for which the bonds are to be issued and the maximum rate of any ad valorem tax to be levied

¹⁰ A.C.A. § 14-164-309

¹¹ A.C.A. § 14-164-327

¹² A.C.A. § 14-164-327

¹³ A.C.A. § 14-164-328

for payment of bonded indebtedness.¹⁴ If no ad valorem tax is to be levied, the ballot must contain a statement that a local sales and use tax or taxes are to be levied and pledged to the retirement of the bonds approved by the voters. The percentage rate for each tax must also be specified on the ballot.¹⁵

Notice of the election must be given by the clerk of the issuer by one publication in a newspaper having general circulation within the county not less than ten days prior to the election. No other publication or posting of a notice by any other public official is required.¹⁶

The levy of a local sales and use tax may not be effective until after the election has been held and the issuance of bonds has been approved by the voters and the Director of the Department of Finance and Administration has been given ninety days' notice.¹⁷ The clerk must also notify the Director of the Department of Finance and Administration as soon as is feasible and no later than ten days following each of the events set forth in the ordinance levying the sales tax and calling the election (e.g., adoption of the tax).¹⁸

Pledge of Preexisting Sales and Use Tax

In any county which has in effect the levy of a local sales and use tax, the legislative body may, by ordinance, pledge all or a specified portion of the existing tax to retire its capital improvement bonds. No pledge of an existing local sales and use tax levy may be effective unless the issuance of bonds has been approved by the voters of the county issuing the bonds at an election.

The ballot form in an election to issue bonds secured by the pledge of an existing local sales and use tax levy is limited to the question or questions concerning the proposed bonds and may not resubmit the levy of the tax. The ballot must contain a statement that the existing sales and use tax is to be pledged to the retirement of the bonds. The portion of the tax pledged to secure the payment of capital improvement bonds may not be repealed, abolished, or reduced so long as any of the bonds are outstanding.¹⁹

Alternative to Issuance of Bonds

If a legislative body of a county determines that a sales and use tax of 1 percent or less would, *if levied for no longer than 24 months*, produce sufficient revenue to finance capital improvements of a public nature without resorting to a bond issue, the legislative body may dispense with the issuance of bonds, levy the tax for no longer than 24 months, and appropriate the resulting revenues, provided:

- A majority of the qualified electors of the county voting on the question at a general or special election approve the tax and the purpose of the capital improvements; and
- The revenues from the tax are expended solely for the purpose authorized by the electorate.

The revenues derived from this tax may also be used to retire existing bonds issued for the acquisition, renovation, or construction of capital improvements.²⁰

¹⁴ A.C.A. § 14-164-309

¹⁵ A.C.A. § 14-164-328

¹⁶ A.C.A. § 14-164-309

¹⁷ A.C.A. § 14-164-329

¹⁸ A.C.A. § 14-164-330

¹⁹ A.C.A. § 14-164-337

²⁰ A.C.A. § 14-164-338

SALES TAX

The state sales tax rate in Arkansas is 6.5 percent. Food is taxed at a reduced rate of 1.5 percent. Counties have the authority to enact a local sales and use tax for capital improvements of a public nature.²¹

Washington County’s current sales tax rate is 1.25 percent, comprised of the general 1 percent county sales tax and a 0.25 percent special purpose tax. Other county local sales and use tax rates range from 3.25 percent in Cleveland County to zero percent in Monroe and Saline Counties.²² See the table to the right for a comparison of Washington County’s sales tax rate to other nearby Arkansas counties.

Neighboring County Sales Tax Rates	
County	Percentage Rate
Madison County	2.00%
Crawford County	1.75%
Franklin County	1.50%
Boone County	1.25%
Sebastian County	1.25%
Washington County	1.25%
Benton County	1.00%
Carroll County	0.50%
<i>Source: Arkansas Department of Finance and Administration</i>	

Revenues from the general 1 percent tax are distributed to the cities and unincorporated areas of Washington County based on population. Washington County keeps the portion that is distributed to the unincorporated area. The county uses its portion of the general 1 percent tax for the county’s general fund (60 percent) and its road and bridge fund (40 percent). The county received a total of \$7.3 million in 2017 from the general 1 percent sales tax.

Washington County 2017 Collections	
Sales Tax	Revenue
Distribution from General 1% Tax	\$7,324,873
0.25% Special Purpose Tax	\$9,955,993
Total	\$17,280,865
<i>Source: Arkansas Treasurer</i>	

Washington County collects all revenue from the 0.25 percent special purpose sales tax, which is for maintenance and operation of the county jail. The county’s revenues from the special purpose 0.25 percent tax for 2017 totaled nearly \$10 million. See the table to the left for a summary of Washington County’s sales tax revenues.

Washington County could consider enacting another special purpose sales tax for land conservation. The table below illustrates the revenue raising capacity of potential tax rates and costs to the typical household. For example, a 0.25 percent sales tax increase could be expected to generate nearly \$10 million per year, and would cost the average household in the county approximately \$35 per year. About 30 percent of the revenue is estimated to come from residents’ spending on taxable goods in the county; the remaining revenue is attributable to visitors and commercial spending.

Washington County Local Sales Tax Revenue & Cost Estimates					
Sales Tax Rate	Annual Revenue*	Household Spending on Taxable Items**	Annual Cost/ Household	Total Revenue Attributed to Resident Spending***	% Revenue Attributed to Resident Spending
0.125%	\$4,977,996	\$14,087	\$18	\$1,469,752	30%
0.250%	\$9,955,993	\$14,087	\$35	\$2,939,503	30%
0.500%	\$19,911,985	\$14,087	\$70	\$5,879,006	30%
<i>*Based on 2017 sales tax collections of \$9,955,993 from 0.25% Washington County special purpose tax (Arkansas Treasurer).</i>					
<i>**Assumes 31 percent of household income is spent on taxable items (percentage based on data from the Bureau of Labor Statistics); median household income = \$45,442 (US Census QuickFacts).</i>					
<i>***Total revenue from resident spending based on average household spending multiplied by number of households (83,467, US Census QuickFacts). The remaining revenue comes from purchases of taxable items by businesses and visitors.</i>					

²¹ “Capital improvements of a public nature” include public parks, tourism facilities, lakes, dams, and waterways. A.C.A. § 26-74-203

²² Arkansas Department of Finance and Administration

Implementation

A county quorum court may call an election for the levy of a countywide sales and use tax in the amount of 0.125 percent, 0.25 percent, 0.5 percent, 0.75 percent, 1 percent, or any combination of these amounts. The election must be held within 120 days of the ordinance calling the election. For the November 6, 2018 election, the earliest date the county could adopt an ordinance calling the election is July 9, 2018 (120 days before the election). Each tax must be adopted by ordinance and with approval of the voters of the county. The county quorum court must notify its county board of election commissioners that the measure has been referred to the vote of the people and must submit a copy of the ballot title to the county board of election commissioners.²³

The ballot title to be used must be substantially in the following form:

- "[] FOR adoption of a percent (.... %) sales and use tax within (Name of county)."
- "[] AGAINST adoption of a percent (.... %) sales and use tax within (Name of county)."

The ballot title may also include an expiration date for the levy of the tax, and if adopted in this form, the tax must cease to be levied on the date noted on the ballot. The expiration date must be the last day of a calendar quarter.

The ballot may also indicate designated uses of the revenues derived from the sales and use tax or the allocation or distribution of revenues, or both, and if the tax is approved, the proceeds may only be used for the designated purposes and distributed in the manner set forth in the ballot. The county's share of the proceeds may be used for other designated purposes if the electors approve a change in the designated use of the revenues by vote.

If an election challenge is not filed, the countywide tax may be levied, effective on the first day of the first month of the calendar quarter after a minimum of 60 days' notice by the director to sellers and after the expiration of the 30 day challenge period.²⁴ The ballot may indicate an effective date for the levy of the tax that is effective later than the date provided above. If the effective date is delayed, it must be:

- Stated in the ordinance levying the tax and on the ballot; and
- Scheduled on the first day of the first month of a calendar quarter.

The effective date of a levy of the tax may not be delayed for more than 36 months.²⁵ The county court must notify the Director of the Department of Finance and Administration of the countywide tax after publication of the proclamation has occurred and 90 days before the effective date of the tax.²⁶

Whether the question of the levy of a county sales and use tax is approved or defeated, the question may not again be submitted to the electors by ordinance of the quorum court of the county or by petition of electors at a special or general election for a period of 6 months from the date the proposition was last voted upon.²⁷

See Appendix B for additional information about implementing a sales tax.

²³ A.C.A. § 26-74-207

²⁴ A.C.A. § 26-74-209

²⁵ A.C.A. § 26-74-208

²⁶ A.C.A. § 26-74-209

²⁷ A.C.A. § 26-74-210

PROPERTY TAX

Local governments are authorized by state law to impose taxes on real property (i.e., a house or land) and personal property (i.e., automobiles, pick-up trucks, recreational vehicles, boats and motors, motorcycles, and all-terrain vehicles). These taxes are known as "ad valorem" or property taxes. They are imposed according to item value only. The assessed value is equal to 20 percent of the "true market value" of real property or the usual selling price of personal property. The tax due is calculated as the assessed value multiplied by the local millage rate.

There is a \$350 tax credit on the real property of a taxpayer's principal place of residence. Additionally, the taxable assessed value of homesteads will not increase more than five percent above the previous taxable assessed value except when new additions or substantial improvements are made to the property. However, the taxable value of the homestead will continue to increase each year until it equals 20 percent of market value.

Counties in Arkansas are authorized to levy up to 5 mills for general county purposes.²⁸ They may also levy up to 3 mills for roads, 5 mills for bonded indebtedness, 3 mills for library capital improvements, and 5 mills for library maintenance and operations.²⁹ Local voters must approve all increases in millage rates except for county general funds, county road funds and the statewide uniform property tax. The county quorum court may approve millage levies for county general and road funds up to the maximum allowed.

Washington County currently levies 3.9 mills for general purposes throughout the county, as well as 1.1 mills for roads and 1 mill for library services. See the table to the right for a comparison of Washington County's rates with other nearby counties. Combined with school district and city property taxes, residents in Washington County pay anywhere from 45.5 to 57.45 mills per year, depending on where they live or own property.

Neighboring County Property Tax Rates				
County	General Millage	Road Millage	Library Millage	Total
Carroll County	5.0	3.0	2.0	10.0
Franklin County	4.4	3.0	2.0	9.4
Madison County	5.0	3.0	1.0	9.0
Sebastian County	5.0	3.0	0.5	8.5
Crawford County	2.9	3.0	1.4	7.3
Benton County	5.0	1.9	0.0	6.9
Washington County	3.9	1.1	1.0	6.0
Boone County	1.9	1.0	1.0	3.9

Source: Association of Arkansas Counties

Washington County has capacity to levy up to 1.1 more mills in property taxes for general purposes. The additional revenue would be deposited in the county's general fund, and the quorum court would need to appropriate funds for land conservation.

The table on the following page demonstrates what various millage increases in Washington County could generate and the cost to property owners. For example, an increase of 0.9 mills would generate roughly \$3.4 million per year at a cost of \$30 for the median household.

²⁸ A.C.A. § 26-25-101

²⁹ A.C.A. § 26-79-101 and Ark. Const. Amendment 38

Washington County Property Tax Revenue & Cost Estimates				
Millage	Total Assessed Value*	Estimated Annual Revenue	Cost/ Year/ \$100K House**	Cost/ Year/ Median House***
0.7	\$3,747,360,650	\$2,623,152	\$14	\$24
0.8	\$3,747,360,650	\$2,997,889	\$16	\$27
0.9	\$3,747,360,650	\$3,372,625	\$18	\$30
1.0	\$3,747,360,650	\$3,747,361	\$20	\$34
1.1	\$3,747,360,650	\$4,122,097	\$22	\$37
<i>*As of 11/21/17, Washington County Assessor</i>				
<i>**Assessed value = \$20,000, not including homestead exemption.</i>				
<i>***Based on 2016 median sales price of \$169,000 (https://talkbusiness.net/2016/10/home-sales-top-1-billion-in-benton-county-through-september/). Assessed value = \$33,800, not including homestead exemption.</i>				

Implementation

The county quorum court would need to approve the millage levy increase and appropriate all or a portion of the revenue to land conservation.

OTHER OPTIONS EXPLORED

County Gross Receipts Tax on Hotels and Restaurants

Counties are authorized to levy a gross receipts tax on hotels and restaurants if a city within the county also levies a gross receipts tax on hotels and restaurants authorized in A.C.A. § 26-75-601 et seq. (advertising and promotion tax) or A.C.A. § 26-75-701 et seq. (gross receipts tax on hotels, etc. in certain cities). The Cities of Fayetteville and Springdale levy both taxes. While Washington County is authorized to levy a tax on hotels and restaurants, state statutes require that all revenues from this tax be deposited into the municipal advertising and promotion fund.³⁰ Therefore, this tax is not a viable option for funding land conservation and parks in Washington County.

County Sales Tax on Food and Lodging

Counties are authorized to levy a sales tax on food and lodging if:

1. The county does not already levy a county gross receipts tax on hotels and restaurants (see above); and
2. No cities within the county levy a tax under A.C.A. § 26-75-601 et seq. (advertising and promotion tax) or A.C.A. § 26-75-701 et seq. (gross receipts tax on hotels, etc. in certain cities).

The revenues may be used to pay the principal and interest on bonds issued for the acquisition or improvement of wildlife management areas or public recreational facilities, including funds used to match federal funds or to purchase land for the construction of fishing lakes or wildlife management areas by the Arkansas State Game and Fish Commission. However, the Cities of Fayetteville and Springdale levy both taxes, so Washington County is prohibited by state statutes from levying its own sales tax on food and lodging.³¹

Impact Fees

Impact fees represent financial payments made by a developer to a governmental entity to fund certain capital improvements needed to maintain current service delivery standards or levels of service for new growth. In Arkansas, cities, not counties, are authorized to impose development impact fees.³² Therefore impact fees are not a viable option for Washington County.

Motor Vehicle Tax

Counties in Arkansas are authorized to levy a tax upon the owners of motor vehicles for the privilege of using and operating their vehicles upon the public roads, streets, and other public ways in the county.³³ The maximum vehicle tax which may be levied and collected may not exceed five dollars (\$5.00) per year per vehicle, irrespective of its classification.³⁴

³⁰ A.C.A. § 14-20-112

³¹ A.C.A. § 26-74-501 and A.C.A. § 26-74-504

³² A.C.A. § 14-56-103

³³ A.C.A. § 26-78-102

³⁴ A.C.A. § 26-78-103

Using data from the U.S. Department of Transportation Federal Highway Administration, the table below estimates the revenue that could be generated from a tax on motor vehicles in the county. For example, a tax of \$3 per vehicle per year could be expected to generate nearly \$635,000 annually.

Motor Vehicle Tax Estimated Revenue	
Tax	Annual Revenue
\$1	\$211,562
\$2	\$423,125
\$3	\$634,687
\$4	\$846,249
\$5	\$1,057,812

**Based on 2015 Arkansas vehicle registration data from the Federal Highway Administration (<https://www.fhwa.dot.gov/policyinformation/statistics/abstracts/2015/state.cfm?loc=ar>); estimated that Washington County makes up 7.6% of the state population and applied that percentage to the state vehicle registration data to estimate 211,562 vehicles in the county.*

Revenues from the motor vehicle tax may be used for the purpose of paying the cost of duplicate receipts, windshield stickers, or other types of identification to be attached to vehicles, for payment of the county collector's commission, and for transmittal to the county treasurer.³⁵ Proceeds of the vehicle tax received by the county treasurer must be credited to the county highway fund, to be used for the maintenance, construction, and reconstruction of roads, bridges, and other public ways in the county highway system.³⁶

Any county levying the motor vehicle tax may also use revenues derived from the tax for the purpose of providing ambulance services in the county, for purchasing

firefighting equipment, and for purchasing, owning, operating, and maintaining a public transportation system. Municipalities are able to use the funds for providing municipal parks; however, this option is not provided to counties in the state statutes.³⁷ Counties are also authorized to issue revenue bonds for the construction and reconstruction of roads, bridges, and other public ways in the county highway system including, without limitation, the acquisition of rights-of-way.

Implementation

According to the purposes for which revenues can be used, the motor vehicle tax is not currently a viable option for funding land conservation and parks in Washington County. New state legislation would be required enabling counties to collect the tax for the purpose of land acquisition for parks and open space, subject to approval by a vote of the citizens in the county.³⁸

Real Property Transfer Tax

The state real property transfer tax rate is \$3.30 for each \$1,000 (or fraction thereof) on deeds, instruments, or writings when the consideration for the interest or property conveyed exceeds \$100. The tax is composed of two parts, an original levy at \$1.10 for each \$1,000 and a subsequent additional tax currently at \$2.20 for each \$1,000.³⁹ In FY 2017, the state collected more than \$39.5 million in real property transfer tax revenue; \$5,060,982 was collected in Washington County.⁴⁰

The revenues derived from the \$1.10 portion of the tax are deposited by the Director of the Department of Finance and Administration into the State Treasury, and the Treasurer of State, after deducting three

³⁵ A.C.A. § 26-78-107

³⁶ A.C.A. § 26-78-108

³⁷ A.C.A. § 26-78-109

³⁸ For more information: <http://www.arkansashouse.org/about-the-house/information-resources>.

³⁹ Lincoln Institute of Land Policy (http://datatoolkits.lincolninst.edu/subcenters/significant-features-property-tax/Report_Real_Estate_Transfer_Charges.aspx)

⁴⁰ <https://www.dfa.arkansas.gov/excise-tax/miscellaneous-tax/real-estate/>

percent of the revenues for distribution to the Constitutional Officers Fund and the State Central Services Fund, distributes the net amount of the revenues as follows:

- Ten percent of the remainder is distributed as special revenues, as follows:
 - The first \$157,500 is credited to the County Clerks Continuing Education Fund, the Circuit Clerks Continuing Education Fund, and the County Coroners Continuing Education Fund that are established in the State Treasury, to be used for defraying the expenses of training seminars and other educational projects benefiting county and circuit clerks and coroners in Arkansas, as provided by appropriations enacted by the General Assembly.
 - The remainder of the 10 percent is credited as special revenues to the County Aid Fund, to be distributed to the circuit clerk in the county where the property upon which the tax is paid is situated, to be paid over by the circuit clerk to the county general fund.
- Ninety percent of the remainder of the revenues is distributed as follows:
 - The entire amount collected during each fiscal year up to an amount equaling the amount of tax collected during fiscal year 1982-1983 is to be credited as general revenues to be allocated to the various funds participating in the distribution of general revenues in the amount of each fund as provided by and to be used for the respective purposes set forth in the Revenue Stabilization Law, § 19-5-101 et seq.
 - The remainder available each fiscal year is credited as special revenues to the State Administration of Justice Fund to be used for supplementing moneys in the State Administration of Justice Fund for court reporter salaries and expenses in the event that the moneys available in the Court Reporter's Fund are inadequate during any fiscal year to make the necessary payments for salary and related expenses of the various court reporters of the state.
 - Any remaining funds are credited as special revenues to the County Aid Fund.⁴¹

All revenues derived from the additional \$2.20 portion of the tax are deposited by the Director of the Department of Finance and Administration into the State Treasury as special revenues. After deducting three percent of the revenues for distribution to the Constitutional Officers Fund and the State Central Services Fund, the Treasurer of State credits the net amount as follows:

- Eighty percent of the net amount is credited to the Arkansas Natural and Cultural Resources Grants and Trust Fund, to be preserved and managed by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the council determines to be of value for recreation or conservation purposes, with the properties to be used, preserved, and conserved for the benefit of current and future generations.
- Ten percent of the net amount is distributed to the Parks and Tourism Fund Account, to be used by the Department of Parks and Tourism, on approval of the Parks, Recreation, and Tourism Grant Advisory Committee, for making grants for outdoor recreational purposes to cities and counties.
- Ten percent (10%) of the net amount is credited to a fund to be known as the "Natural and Cultural Resources Historic Preservation Trust Fund", to be used by the council for providing a source of funds for the operation of the state historic preservation program and the Main Street program.

⁴¹ A.C.A. § 26-60-112

Based on the FY2017 collections in Washington County from the state’s \$3.30 per \$1,000 tax on real property transfers, the county could expect to generate roughly \$4.6 million per year from an additional \$3 per \$1,000 tax on the transfer of real property.

Real Property Transfer Tax Estimated Revenue	
Tax Increase	Annual Revenue
\$1	\$1,533,631
\$2	\$3,067,262
\$3	\$4,600,893
\$4	\$6,134,524
\$5	\$7,668,155

**Based on collections of \$5,060,982.30 in FY2017 in Washington County from state's \$3.30 per \$1,000 transfer tax (<https://www.dfa.arkansas.gov/excise-tax/miscellaneous-tax/real-estate/>).*

Opposition to a new real estate transfer tax could potentially arise from the real estate industry. Historically, realtor groups, including the National Realtors Association, have worked to defeat proposed new real estate transfer taxes around the country, arguing that such taxes dampen sales and hinder home ownership. In most markets, however, there is little evidence to support those claims. Perhaps more reasonable is the potential that transfer taxes could negatively affect realtor commissions by adding to transaction costs.

According to The Trust for Public Land’s real estate attorneys, there is no reason to anticipate that property owners, including large landowners, would object to an increase in the transfer tax. In TPL’s experience, the existing taxes have not been cited by landowners as a cause for concern in selling or buying property. On rare occasion, the transfer has been a point of negotiation among parties to a transaction. For example, a seller might request that a buyer share the cost of the tax.

Implementation

Counties and municipalities in Arkansas are not currently authorized to impose a real property transfer tax under state statutes. New state legislation would be required enabling counties to collect the tax, specifically for the purpose of land acquisition for parks and open space, subject to approval by a vote of the citizens in the county.⁴²

Tourism Revenue Bonds

Counties are authorized to acquire, construct, improve, operate, and maintain any lands, buildings, improvements, or facilities used for recreation, relaxation, travel, entertainment, cultural development, and other tourism activities. Tourism projects include parks, scenic walkways, and recreation areas.⁴³

Counties are authorized to use any available revenues for the accomplishment of tourism projects, either alone or together with other available funds and revenues. They may issue bonds for the accomplishment of tourism projects, either alone or together with other available funds and revenues. Bonds may be issued in such principal amount as shall be sufficient to pay the cost of accomplishing the tourism project and any associated costs.⁴⁴

The issuance of bonds must be by order of the county quorum court. No election is required. The bonds must mature within forty years.⁴⁵ These tourism revenue bonds are not general obligations of the county but are special obligations. They do not constitute an indebtedness of the county within the meaning of any constitutional or statutory debt limitation. The principal of, and interest on, the bonds shall be secured

⁴² For more information: <http://www.arkansashouse.org/about-the-house/information-resources>.

⁴³ A.C.A. § 14-170-205

⁴⁴ A.C.A. § 14-170-206

⁴⁵ A.C.A. § 14-170-207

by a pledge of, and shall be payable from, revenues derived from the tourism project acquired, constructed, reconstructed, extended, or improved, in whole or in part, with the proceeds of the bonds.⁴⁶

Water Utility Fee

Several communities across the country have adopted utility fees to fund various local government services, including public safety services such as police and fire departments, as well as parks and open space. For example, in 2005, the city council of Medford, Oregon approved Ordinance 2005-120 establishing a monthly fee per unit to be billed via the Medford water bill. Each developed parcel in the City of Medford is assessed a fee per unit per month. The person paying the city's water utility charges must pay the fee. The fee commences upon connection to the water system, completion, occupancy, or use of improvements; whichever comes first.⁴⁷ The City of Medford operates its own water utility, so it was able to easily administer the new fee as an addition to the existing billing system.

Washington County could consider adopting such a fee to fund land conservation and open space acquisition in the county. In this case, the county would need to work with the utility companies that provide water service within the county to include a fee on customers' utility bills. Alternatively, the county could develop and implement a billing process separate from the utility companies; however, administrative costs would be higher. The utilities that provide water to residents of Washington County include the Beaver Water District, Fayetteville Water & Sewer, Mount Olive Water Association, Springdale Water Department, and Washington Water Authority.⁴⁸

It is also possible to structure the fee in order to provide reduced fees or exemptions for multi-family housing, low-income households, and seniors, as other jurisdictions have done when implementing a utility fee.

The table below summarizes the estimated revenues and costs of various levels of water utility fees. For example, a flat fee of \$3 per month per household could generate about \$3 million annually at a cost of \$36 per household per year. This estimate assumes that all households in the county are water utility customers rather than using private wells or septic systems. Further research is needed to calculate the additional revenue that could be generated from non-residential water utility customers, as well as the effects of any reduced fee programs, such as a reduced rate or exemption for low-income households.

Washington County Water Utility Fee Revenue & Cost Estimates			
Monthly Fee	Households*	Annual Revenue	Annual Cost/ Household
\$1	83,467	\$1,001,604	\$12
\$2	83,467	\$2,003,208	\$24
\$3	83,467	\$3,004,812	\$36
\$4	83,467	\$4,006,416	\$48
\$5	83,467	\$5,008,020	\$60
<i>*US Census QuickFacts</i>			

Implementation

State statutes do not provide a framework or guidance on how to implement such a fee; however, this mechanism has been used by other jurisdictions across the country. The county would need to consult its

⁴⁶ A.C.A. § 14-170-209

⁴⁷ <http://www.ci.medford.or.us/Page.asp?NavID=1065>

⁴⁸ <https://www.co.washington.ar.us/government/departments-f-z/planning/contact-information/utility-contact-information>

legal counsel. Most likely, an ordinance would call for adoption of the fee, and an election may or may not be required. The county would need to coordinate with the various water utility companies that serve the area for collection of the fee or implement its own collection mechanism.

CASE STUDY – ST. LOUIS REGION

The St. Louis, Missouri region is home to two regional park and recreation districts, spanning five jurisdictions in two states: St. Louis County, St. Louis City, and St. Charles County in Missouri; and Madison County and St. Clair County in Illinois. A combined effort of legislative officials and voters in both states, plus ongoing cooperation, created a unique program intended to improve recreational opportunities and build regional connections.

Enabling legislation for Park and Recreation Districts passed in both states in 1999.^{49,50} The following November, Missouri voters in St. Louis and St. Charles Counties and St. Louis City approved creation of the Metropolitan Park and Recreation District (now Great Rivers Greenway District) and simultaneously authorized up to a 1/10th of 1 cent sales tax. In the same election, Illinois voters in Madison and St. Clair Counties approved creation of the Metro East Park and Recreation District (MEPRD), and authorized a 1/10th of 1 percent sales tax on retailers.⁵¹ The taxes have no designated expiration. Voters in Clinton and Monroe County, IL failed to authorize the measure, which was also on the ballot in those counties.

Revenue from the tax supports projects in the state where it was generated. In both Missouri and Illinois, revenue from the tax is distributed 50 percent to county and municipal park agencies in contributing counties and the City of St. Louis, and 50 percent to the regional Park and Recreation District. Contributing jurisdictions receive a share proportional to the revenue raised within that jurisdiction. In 2012 the Great Rivers Greenway District (GRG) received \$10.2 million in sales tax revenue⁵²; the MEPRD received \$2.2 million.⁵³ Each district Board has the power to issue general obligation and revenue bonds, to hold, own, lease, and purchase land, and to collect use charges. Boards cannot exercise eminent domain power.

In April 2013, voters in St. Louis County and St. Louis City approved an increase to the original sales tax to 3/16th of 1 cent. Proposition P, also known as the ‘Arch Tax’, is expected to generate an additional \$780 million over 20 years. The tax is set to expire in 2033.⁵⁴ Of the money generated, 40 percent will be distributed between St. Louis County and City for parks, 30 percent will go to GRG for other projects (an estimated \$9.4 million annually), and 30 percent will be designated for renovation of the St. Louis Arch grounds.⁵⁵ Voters in St. Charles County did not approve the tax increase (it did not make the ballot), therefore, future projects in St. Charles County will not be eligible to receive funds raised from the increase.

Missouri’s Great Rivers Greenway District works to improve quality of life and make the St. Louis region a “clean, green and connected region.” Efforts are guided by five goals: connecting communities and neighborhoods, preserving and connecting people to nature, improving economic vitality, offering transportation alternatives, and promoting healthier living.⁵⁶ In Illinois, the Metro East Park and Recreation District develops trails and trail facilities, and supplements the efforts of local governments,

⁴⁹ Missouri Revised Statutes 67.1700-67.1769

⁵⁰ 70 ILCS 1605

⁵¹ The Trust for Public Land’s LandVote Database

⁵² Great Rivers Greenway. “2012 Audited Financials.” (<http://www.greatriversgreenway.org/about-us/resources-reports/financial-information/audited-financials.aspx>)

⁵³ Metro East Park and Recreation District. Personal phone call. 12/12/2013.

⁵⁴ Great Rivers Greenway. Personal phone call. 12/18/2013.

⁵⁵ Rosenbaum, J. “Proposition P wins handily in St. Louis, barely in St. Louis County.” *St. Louis Beacon*, 2 April 2013. (https://www.stlbeacon.org/#!/content/30179/prop_p_results_election_040213)

⁵⁶ Great Rivers Greenway. “About Us.” (<http://www.greatriversgreenway.org/about-us.aspx>)

special districts, and other jurisdictions engaged in similar projects. Together, the two Districts coordinate greenway planning and implementation to promote physical connections and unity in the region.

Currently, Arkansas state law does not provide for an option to create a Park and Recreation District. However, Washington and Benton Counties could consider entering into an interlocal agreement to share the revenues of any finance mechanism that may be implemented by both counties to fund land conservation across the region, which would effectively serve the same purpose as a district. Furthermore, municipalities and counties are authorized to create one or more public facilities boards and to empower each board to own, acquire, construct, improve, operate, and maintain various types of public facilities, including recreational and tourist facilities.⁵⁷ Each public facilities board must be created by ordinance of the governing body.

The ordinance must give the board a name which includes the name of the creating municipality or county; is descriptive of the powers granted to the board; and is distinctive from the name given to any other board created by the municipality or county. The ordinance must also specify the powers granted to the board, and may place specific limitations on the exercise of the powers granted, including limitations on the board's area of operations, the use of public facilities projects of the board, and the board's authority to issue bonds. Unless limited by the creating ordinance, each board created by a county is authorized to accomplish public facilities projects within or partly within and partly without the county.⁵⁸

Each public facilities board shall consist of five members unless there is an expansion of the board to provide services outside the boundaries of the governmental unit from which it obtains power, pursuant to the terms of any interlocal agreement. The five initial members are appointed by the mayor of the creating municipality or the county judge of the creating county for terms, respectively, of:

- One year;
- Two years;
- Three years;
- Four years; and
- Five years.

Members are not required to be residents of the municipality or county that has created the public facilities board. Successor members are nominated by a majority of the board and appointed by the mayor or the county judge, subject to confirmation by the governing body of the municipality or county for staggered terms of five years each, unless the ordinance pursuant to which the public facilities board was formed provides for electing successor members by the membership of the board's service area.⁵⁹

Any municipality or county may acquire facilities for a public facilities project, or any portion thereof, including a project site, by gift, purchase, lease, or condemnation, and may transfer any such facilities to a public facilities board created by the municipality or county by sale, lease, or gift. Transfer may be authorized by ordinance of the governing body without regard to the requirements, restrictions, limitations, or other provisions contained in any other law. A county public facilities board may transfer land to the Arkansas State Game and Fish Commission with or without compensation, provided that the

⁵⁷ 14-137-106

⁵⁸ 14-137-107

⁵⁹ 14-137-108

Arkansas State Game and Fish Commission agrees to develop a wildlife management area or to construct, stock, and maintain a public fishing lake on the land.⁶⁰

Each public facilities board created pursuant to Title 14, Subtitle 8, Chapter 137 of the Arkansas Code Annotated will be performing public functions and will be a public instrumentality of the municipality or county creating the board. Accordingly, all properties at any time owned by the board and the income therefrom will be exempt from all taxation in the State of Arkansas.⁶¹

Public facilities boards are authorized to use any available funds and revenues for the accomplishment of all or a portion of public facilities projects and may issue bonds for the accomplishment of all or a portion of public facilities projects, either alone or together with other available funds and revenues. Each county public facilities board in a county having a population of 150,000 or more according to the most recent federal decennial census must annually contract with a certified public accountant to perform an audit of the board's revenues which are not pledged to outstanding bonded indebtedness. The board must furnish a copy of the audit report to the governing body of the municipality or county which created the board and the board must make the audit report available to the public for inspection under the Freedom of Information Act, § 25-19-101 et seq.⁶² The public facilities board may issue bonds by resolution, and the bonds may not exceed 40 years maturity.⁶³ It must be plainly stated on the face of each bond that it has been issued under the provisions of Title 14, Subtitle 8, Chapter 137 of the Arkansas Code Annotated, that the bonds are obligations only of the public facilities board, and that in no event may they constitute an indebtedness for which the faith and credit of the creating municipality or county or any of its revenues are pledged. The principal of and interest on the bonds may be payable from:

- Revenues derived from the public facilities project acquired, constructed, reconstructed, equipped, extended, or improved, in whole or in part, with the proceeds of the bonds;
- Obligations of:
 - The owners of public facilities projects; or
 - Any person with whom the proceeds of the bonds, or a portion thereof, are invested by contract or otherwise;
- Any other funds or sources of funds of the board specifically pledged and which are set aside as a special fund or source, other than taxes or assessments for local improvements, for the purpose of paying the principal of and interest on the bonds; or
- Any combination of the above.

The board is authorized to pledge those revenues, obligations, other special funds or sources to pay the principal of and interest on the bonds.⁶⁴

⁶⁰ 14-137-112

⁶¹ 14-137-114

⁶² 14-137-115

⁶³ 14-137-116

⁶⁴ 14-137-120

STATE FUNDING OPPORTUNITIES

Arkansas increased the state's real estate transfer tax twice in order to fund projects for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects. The original increase was in 1987 and an additional increase passed in 1993. The Natural and Cultural Resources Council (NCRC) manages 80 percent of funds from the real estate transfer tax. Ten percent of the revenues are distributed to the Parks and Tourism Fund Account to be used by the Department of Parks and Tourism. The remaining ten percent is credited to the Natural and Cultural Resources Historic Preservation Trust Fund to be used as operating funds for the state historic preservation program and the Main Street Program.

In 1996, Arkansas voters approved a Constitutional Amendment (Amendment 75) that increased their state sales tax by 1/8th of one cent to fund land conservation. Revenues from this fund support the Arkansas Game and Fish Commission (45 percent), Department of Parks and Tourism (State Parks) (45 percent), the Department of Arkansas Heritage (9 percent) and the Keep Arkansas Beautiful Commission (1 percent) for land acquisition, conservation education, wildlife management, operating expenses, capital improvements and renovations, community engagement, historic preservation, art education, and wildlife enforcement officers.

Local governments in Arkansas can be important partners in financing and preserving open space. To increase local government participation in land conservation efforts, the state could consider providing funding for matching grants to local governments from state conservation funds. This approach has been successful in several states including Iowa, North Carolina, Texas, and Wisconsin.

The state also could consider establishing a revolving loan fund that would be available to local governments that adopt a local open space funding measure. This type of incentive structure has triggered significant local participation in many states including Colorado, Iowa, New Jersey, and Pennsylvania.

Department of Parks and Tourism

Matching Grant Program

The Arkansas Department of Parks and Tourism provides two grant programs available to counties. The Matching Grant Program is a reimbursable grant program. This means that the grantee will be reimbursed for half of the amount of the project cost up to the grant amount. The grantee must finance 100 percent of the cost of the project, which can include in-kind labor, land donations, contributions and general appropriations. Fifty percent of the eligible expenditures, up to the grant amount, may be reimbursed by periodic billings during the project period, or the grantee may wait until project completion to request reimbursement.

The funding for the Matching Grant Program comes from two sources, the Land and Water Conservation Fund (LWCF) and the Arkansas Natural and Cultural Resources Grant and Trust Fund (NCRGTF). The LWCF is a federal program authorized by the LWCF Act of 1965. The NCRGTF is a state program authorized by Act 729 of 1987. Funds are collected from a tax on the transfer of certain real estate in the State of Arkansas.

The purpose of the Matching Grant Program is to build outdoor recreation facilities. Enclosed facilities cannot be constructed within the area described by the park boundary map, except as support to an outdoor facility (i.e., rest rooms or concession stands). Pavilions cannot have sides that give the effect of a

closed-in building, nor can facilities constructed with LWCF or NCRGTF monies be enclosed at a later date.⁶⁵

FUN Park Grant Program

The FUN Park Grant Program is designed to assist small incorporated cities with populations of 2,500 or less and unincorporated rural communities, sponsored by their county, to develop their first basic neighborhood park or make fundamental improvements to an existing park to provide basic recreation facilities.

Funding for the FUN Park Grant Program comes from the Arkansas Natural and Cultural Resources Grant and Trust Fund (NCRGTF) authorized by Act 729 of 1987. Funds are collected from a tax on the transfer of certain real estate in the State of Arkansas.

Local funds and contributions, such as site preparations and volunteer labor, may be required to complete the park. Only ten FUN Park Grants may be funded annually.⁶⁶

⁶⁵ For more information: <http://www.outdoorgrants.com/Matching%20Grants/>.

⁶⁶ For more information: <http://www.outdoorgrants.com/Park%20Grants/>

FEDERAL FUNDING OPPORTUNITIES

The U.S. federal government is an important partner for state and local governments, parks and conservation organizations, and community advocates. This report provides a summary of numerous relevant federal conservation funds for open space and urban areas. The programs discussed are administered by federal agencies, but vary in how funds are delivered for conservation projects. For example, some of these program funds are directed to the states, which in turn decide what projects to fund, while other program funds are granted by a federal agency through a competitive process.

Each program has different requirements and offers various partnership opportunities (for example, applying through the state, or working with private landowners) that should be further evaluated to determine the most likely funding outcomes. The descriptions are meant to provide a broad overview of funding sources. The Trust for Public Land can provide additional information on program rules and accessibility.

State Directed Federal Grants

Conservation Reserve Enhancement Program (CREP)

An offspring of the Conservation Reserve Program (CRP), CREP is a voluntary program for agricultural landowners. Through CREP, state and federal partnerships allow landowners to receive incentive payments in exchange for removing environmentally sensitive land from production and introducing conservation practices that help to clean the air, filter water, and prevent soil erosion. Farmers can receive annual rental payments and cost-share assistance to establish long-term, resource-conserving covers on eligible land.

State Revolving Fund Programs (Clean Water and Drinking Water SRFs)

Under the Clean Water Act, the U.S. Environmental Protection Agency (EPA) funds three water quality programs, with the Clean Water State Revolving Fund (CWSRF) being the largest by far.

- Clean Water State Revolving Fund (Section 212): The Clean Water State Revolving Fund (CWSRF) provides low-interest loans for water quality improvements. Through FY16, \$118.7 billion in CWSRF funds have been used to protect public health, protect valuable aquatic resources, and meet environmental standards benefiting hundreds of millions of people. Though traditionally used for wastewater-related grey infrastructure upgrades, some states have used funding for land conservation.

Under the CWSRF, the EPA provides annual capitalization grants to states, which states are required to match with 20 percent of their own funds. States provide loans to public and private borrowers, including municipalities, inter-municipal, interstate, or state agencies, or qualified nonprofit entities. Interest rates must be at or below market rate, with a maximum term of 30 years. In some instances, additional subsidization can be provided in the form of principal forgiveness, interest-free or negative interest rate loans, or grants.

Each year, states file an intended use plan with the EPA that clearly spells out how they will allocate their CWSRF funds. Since the program's inception in 1987, most states have used their CWSRF primarily for wastewater treatment plants. However, since 1995, more funding has been shifted into nonpoint source pollution control and estuary management, with roughly 6 percent of annual funds going for non-point source pollution. Several states have used their CWSRF to help

local governments and nonprofits purchase watershed land, restore watersheds, and reduce flooding. In addition, building off of the Green Project Reserve, which was established in 2009 and requires funding for alternative, green projects, the U.S. EPA established Green Infrastructure CWSRF Policy in 2016 to promote activities such as the protection of natural areas.

In FY17, the annual capitalization grants totaled \$1.37 billion. The State of Arkansas received a FY17 capitalization grant of \$8.76 million. The CWRLF in Arkansas is administered by the Water Resources Development Division (Division) of the Arkansas Natural Resources Commission (ANRC), and the program anticipates disbursing over \$30 million to projects in SFY 2018.

- **Water Quality Management Planning (Section 604b):** Section 604(b) of the CWA requires that the EPA allocate 1% or \$100,000 (whichever is greater) of CWSRF funds disbursed to states for statewide water quality management planning. Additional 1987 amendments to the CWA require that 40% of these funds be awarded by the state to Regional Public Comprehensive Planning Organizations and Interstate Organizations for water quality management planning activities that will contribute to the State water quality management program. Funding is used to support a broad range of point sources and NPS pollution and water quality planning activities, with activities typically including education, development of resources or guides, and analysis and planning activities. In Arkansas, the FY 2017 604(b) federal allotment was \$100,000.
- **Drinking Water State Revolving Fund:** Under the Safe Drinking Water Act Amendments of 1996, the EPA is authorized to provide grants to states to capitalize Drinking Water State Revolving Funds (DWSRFs). The DWSRF program provides financial assistance, including low-interest loans (currently, states can set interest rates from 0 percent to market rate, and allow repayment periods of up to 30 years). Through 2016, the DWSRF has provided over \$32.5 billion to water systems to help protect public health and meet regulations that protect the public drinking water supplies.

Each year, EPA awards states annual capitalization grants; each state's allocation is in part reliant on the U.S. Drinking Water Infrastructure Needs Survey and Assessment, which is conducted every four years. In FY 2017, the annual capitalization grants totaled \$823.1 million (totaling \$20.4 billion to date). States are required to match; they must match 20 percent of the capitalization grant, and can transfer some funds from the CWSRF to DWSRF. Each year, states must file an intended use plan describing how they will allocate DWSRF funds. Up to 15 percent of the funds can be set aside to fund source water protection activities, including land acquisition. However, no more than 10 percent of the set-asides can be used for a single type of activity, and funding is not often used for source protection through land conservation.

The State of Arkansas received a FY17 capitalization grant of \$12.6 million. Named the Safe Drinking Water Fund (SDWF), and comprised of both the Drinking Water State Revolving Fund (DWSRF) program and a State Set-Aside Fund (SSAF) program, this funding is administered by the Water Resources Development Division (Water Division) of the Arkansas Natural Resources Commission (ANRC). The State of Arkansas' Intended Use Plan, prepared jointly by the Water Division and the Arkansas Department of Health Engineering Section (ADHE), currently has an emphasis on water system and related grey infrastructure replacement. Furthermore, "green" projects funded through the SDWF are focused on improving water efficiency (Green Infrastructure is not called out as a priority). The DWSRF program expects to disburse approximately \$12.8 million to projects in SFY 2018.

- **Nonpoint Source Program (Section 319):** Section 319 of the CWA was established as a national program in 1987, as Congress recognized that state and local water authorities needed assistance with developing and implementing measures to control nonpoint source (NPS) pollution. The U.S. EPA awards states section 319 grants, and states use this funding to provide grant assistance to any public, private, or nonprofit entity for the implementation of a state nonpoint source pollution management program (to note, a minimum 40 percent non-federal match is required). Funding supports projects that control NPS pollution, including technical or financial assistance, outreach and education, training, best management practice (BMP) implementation and demonstration projects, and monitoring to assess the success of specific projects.

Funding for this program was first available in FY 1990, and funding for FY 2016 totaled approximately \$163.4 million. On a limited basis, Section 319 has been used for land conservation (through land acquisition) as a nonpoint source management tool. Beginning FY 2014, new guidelines were issued that require 50 percent of funding be set aside as watershed project funds, emphasizing the need to apply a watershed-based approach to restoring NPS-impaired waters. A limited amount of watershed project funds may also be used for projects to protect unimpaired/high quality waters.

In 2016, the Arkansas Natural Resources Commission (ANRC), the lead agency responsible for the Arkansas NPS Management Program, and partners spent approximately \$2.3M in federal funds to address water quality resource concerns and to reduce or prevent nonpoint source pollution in priority watersheds. To note, in Arkansas, recipients must provide a minimum of 43 percent non-federal match (in-kind or cash). Numerous projects in Arkansas have been highlighted as Section 319 Nonpoint Source Program Success Stories, with activities mainly including watershed restoration efforts and agricultural and water discharge best practices training and implementation.

Agricultural Conservation Easement Program (ACEP)

Established by the 2014 Farm Bill, the Agricultural Conservation Easement Program (ACEP) provides financial and technical assistance to help conserve agricultural lands and wetlands and their related benefits. Under the Agricultural Land Easements component, the Natural Resources Conservation Service (NRCS) helps Indian tribes, state and local governments, and non-governmental organizations protect working agricultural lands and limit non-agricultural uses of the land. Land protected by agricultural land easements provides many public benefits, including environmental quality, historic preservation, wildlife habitat and protection of open space. In FY2016, \$232 million was committed to easements through the ACEP program. Obligations in Arkansas totaled \$15 million.

Forest Legacy Program (FLP)

Since 1990, the U.S. Forest Service Forest Legacy Program (FLP) has provided states and U.S. Territories with federal funding to help protect threatened forestland. The program uses conservation easements or fee transactions to prevent land from being converted to non-forest use. A state enters the voluntary program by submitting an Assessment of Need (AON) to the Secretary of Agriculture for approval. These plans establish the lead state agency, the state's Forest Legacy project criteria, and areas within which proposed Legacy projects must be located. Each enrolled state has a Forest Legacy Program coordinator, housed within the agency designated in the AON to administer the program.

The program requires a minimum non-federal match of at least 25 percent of total project cost. Match can consist of state, local, or private funds, donated land value, and in some cases, project costs. This program has protected 2,470,000 acres in its 25 year history by leveraging \$669 million to secure land valued at more than \$15 billion. Currently, there are 53 states and territories participating. Nineteen thousand acres in Arkansas have been enrolled since the state's AON was approved in 2006.

North American Wetlands Conservation Act (NAWCA)

The North American Wetlands Conservation Act was passed in 1989 to provide matching grants for the acquisition, restoration, and enhancement of wetland ecosystems for the benefit of waterfowl and other wetland-associated migratory species. Administered by the U.S. Fish and Wildlife Service, grants are available to nonprofit organizations, public agencies, and private individuals in the U.S., Canada and Mexico. Two types of grants are awarded: small grants for up to \$75,000 and standard grants for over \$75,000. There is a one-to-one non-federal match requirement for each grant.

The FY2017 appropriations level for NAWCA was \$38 million. These funds are supplemented by funds from other sources and matched by significant levels of non-federal funding.

Since 1995, the North American Wetlands Conservation Act has funded 2,553 projects totaling \$1.4 billion in grants. More than 5,000 partners have contributed another \$2.9 billion in matching funds to affect 30.7 million acres of habitat. In each of 2015 and 2016, Arkansas received \$1 million from NAWCA.

State Wildlife Grants (SWG)

Created by Congress in 2001, the State Wildlife Grants (SWG) program is a matching grant program available to every state to support cost-effective, on-the-ground conservation efforts aimed at restoring or maintaining populations of native species before listing under the Endangered Species Act is required. In order to maximize the effectiveness of this program, Congress required each state to develop a comprehensive wildlife conservation strategy for the conservation of the state's full array of wildlife and the habitats they depend upon. These plans identify species and habitats of greatest conservation need and outline the steps necessary to keep them from becoming endangered.

The SWG program provides matching funds that are to be used to implement the conservation recommendations outlined in these plans. Grant funds are disbursed to states for approved grants at a maximum federal share of 75 percent for Planning grants and 65 percent for Implementation grants. Funds appropriated under the SWG program are allocated to every state according to a formula based on a state's size and population. Since its inception in 2001, the SWG program has played a critical role in the conservation of wildlife in all states. The FY2017 appropriation for the SWG program was \$62.5 million. Arkansas' apportionment was \$580,000.

Land and Water Conservation Fund (LWCF)

The Land and Water Conservation Fund (LWCF) has provided funding to help protect some of Arkansas' most special places and ensure recreational access for hunting, fishing and other outdoor activities. The state has received \$170 million in LWCF funding over the past 50 years, protecting places such as Cache River National Wildlife Refuge and Ouachita National Forest as well as Civil War battlefield sites, such as Elkin's Ferry and Prairie Grove.

Forest Legacy Program (FLP) grants are also funded under LWCF, to help protect working forests – supporting timber sector jobs and sustainable forest operations while enhancing wildlife habitat, water quality and recreation. The Forest Legacy Program assists states and private forest owners in maintaining working forest lands through matching grants for permanent conservation easements and fee acquisitions while protecting air and water quality, wildlife habitat, access to recreation, and other public benefits provided by forests. As noted above, 19,000 acres in Arkansas have been enrolled in the program.

LWCF state assistance grants have further supported hundreds of projects across Arkansas’ state and local parks. The state has received approximately \$50 million since 1965 in stateside grants from LWCF.

Direct Federal Acquisition

Federal land holdings are a significant component of the state’s system of protected natural areas, including parks, forests, and wildlife refuges. However, federal programs should not be expected to make significant contributions towards the state’s conservation goals as the number and size of current and ongoing federal acquisitions is relatively small. As of May 2015, the federal government owned roughly 640 million acres. Four agencies – the National Park Service (NPS), Fish and Wildlife Service (FWS), and the Bureau of Land Management (BLM) in the Department of the Interior, and the U.S. Forest Service (FS) in the Department of Agriculture – manage approximately 95 percent of the federal acres. The principal financing mechanism for federal land acquisition is annual appropriations under the Land and Water Conservation Fund (LWCF). LWCF is credited with \$900 million annually from designated sources, and Congress determines the level of appropriations each year.

There are other, less significant sources of funding for these federal agencies. The FWS receives some funding from the Migratory Bird Conservation Fund. The BLM has the authority to retain the revenues of some land sales, primarily in Nevada, to use for subsequent acquisitions and other purposes. All four agencies may, in general, accept land as gifts and bequests.

National Park Service (NPS)

The NPS is not authorized to acquire lands for new or existing units of the National Park System, except in special circumstances. Congress has created most units, and typically includes specific authority for the NPS to acquire nonfederal inholdings within the identified boundaries of a park in the law creating that park unit.

Under the Antiquities Act of 1906, the President is authorized to create national monuments on federal lands. Presidential proclamations have created 142 national monuments. These monuments are managed mostly by the NPS, some by the BLM, and some by other agencies.

U.S. Forest Service (FS)

The Secretary of Agriculture has various authorities to acquire lands for the National Forest System (NFS). The NFS is comprised of 282 units of federal land, containing 232.1 million acres, which consists of national forests, national grasslands, purchase units, land utilization projects, and other areas. New NFS units may only be created by an act of Congress; however, the Secretary is authorized to acquire lands within or adjoining the stated exterior boundaries of an NFS unit. There are two national forests in Arkansas -- Ouachita and Ozark-Francis.

Fish and Wildlife Service (FWS)

The Migratory Bird Treaty Act of 1929 gives the FWS authority to acquire land. After consulting with the relevant governor or state agency and appropriate local government officials, the Secretary of the Interior may provide recommendations of lands which are crucial to the conservation of migratory birds to the Migratory Bird Conservation Commission. The state in which the land acquisition will take place must consent to the acquisition by law. The Secretary is then authorized to purchase or rent lands approved by the Commission and to acquire any land or interest within. In FY 2015 and 2017, Congress appropriated a total of \$2.5 million for Cache River National Wildlife Refuge.

Urban Park and Trail Federal Grants

National Park Service, LWCF Outdoor Recreation Legacy Partnership Program (ORLPP)

Congress created the Outdoor Recreation Legacy Partnership (ORLP) program, administered by the National Park Service, to complement the agency's existing Land and Water Conservation Fund (LWCF) State and Local Assistance Program. The new program seeks to identify and highlight new ways of providing opportunities for expanding outdoor play in areas with great need, as well as promoting the development of new or enhanced partnerships for outdoor recreation in urban communities across the nation.

The NPS will prioritize projects that seek to:

- directly connect people to outdoor places in their communities;
- engage and empower underserved communities and youth;
- provide opportunities for youth employment or job training;
- involve and expand public-private partnerships, particularly to provide for the leveraging of resources; and
- rely on a high degree of coordination among all levels of government in order to improve recreation opportunities for all.

Program Specifics:

- Proposals must first go to each state's lead LWCF agency. Each state agency will be allowed to nominate a maximum of two proposals to NPS for national consideration.
- Funds can be used to provide for acquisition, design, or capital costs. LWCF grants may be used for the acquisition or development (or a combination) of lands and facilities that will provide outdoor recreation opportunities to the public.
- Congress appropriated \$12 million for FY2017, but \$1 million of unspent funding from FY2016 will be rolled into the FY2017 cycle, bringing the total funds available to \$13 million.

U.S. Department of Transportation

On December 4, 2015 President Obama signed into law the "Fixing America's Surface Transportation Act," or FAST Act. The authorization provides five years of funding – starting in FY2016 – for federal highways and transit programs at slightly increased funding levels and uses essentially the same funding programs as are available today (including the core funding programs for bicycling and pedestrian projects). Over the five-year life of the bill, highway funding will increase by 15 percent and transit funding by 18 percent.

Since 1991, the most significant sources of funding for bicycle and pedestrian projects have been the Transportation Enhancements (TE) program, Surface Transportation Program (STP), Congestion Mitigation and Air Quality (CMAQ) program, Recreational Trails Program (RTP) and the Safe Routes to School (SRTS) program. In 2012, Moving Ahead for Progress in the 21st Century (MAP-21) combined the TE, SRTS and RTP programs into one Transportation Alternatives Program (TAP).

The biggest changes to these programs in the 2015 FAST Act are that the STP was renamed the Surface Transportation Block Grant (STBG) program, and the TAP became a set-aside program of this block grant. Walking and bicycling projects remain an eligible activity for the larger STBG as well as CMAQ and the Highway Safety Improvement Program (HSIP). So, what used to be the TAP is now the “Surface Transportation Block Grant Set-aside Program.” Just as with the TAP, funding in the STBG Set-aside Program is available for more than just bike and pedestrian projects.

TAP funding was set at 2 percent of all the core highway programs and yielded approximately \$820 million in FY2015. Funding levels in the new STBGSP are set at \$835 million for FY2016 and FY2017, rising to \$850 million in FY2018 to FY2020. Within that, funding for the Recreational Trails Program is preserved and is effectively a set-aside of the STBGSP.

Congestion Mitigation and Air Quality Program (CMAQ)

The Congestion Mitigation and Air Quality program (CMAQ) was created by Congress to help states and metropolitan areas meet ambient air quality standards. The CMAQ program provides funding to areas that face the challenge of attaining or maintaining the air quality standards for ozone, carbon monoxide, or particulate matter. Funds are used on transportation projects that improve air quality, lower auto emissions, and reduce congestion. Eligible activities of potential interest for projects include bike and pedestrian trail construction, parking, and public right-of-ways for transit connections.

Regional transportation authorities are responsible for allocating discretionary federal, state, and local transportation funds to improve all modes of surface transportation. Generally, a competitive process through the Metropolitan Planning Organization (MPO) distributes discretionary capital transportation funds to regionally significant projects.⁶⁷ While the MPO generally administers the CMAQ program, localities propose various projects to the MPO for consideration and prioritization. Local jurisdictions, transit operators, and other public agencies are encouraged to submit applications proposing projects for funding.

CMAQ funding levels are set at \$2.262 billion for FY2016, rising to \$2.31 billion in FY2017. Arkansas CMAQ funding is available at the following levels: \$12.5 million (2018); \$12.8 million (2019); and \$13 million (2020).

⁶⁷ The Federal-Aid Highway Act of 1962 required that transportation projects in Census-designated urbanized areas of 50,000 or more in population be based on a continuing, cooperative, and comprehensive or “3C” urban transportation planning process undertaken by the states and local governments as a condition attached to federal transportation financial assistance. Metropolitan Planning Organizations (MPOs) are designated by the state’s Governor to conduct the 3C planning process in each urbanized area. In Arkansas, these MPOs may be the boards of existing regional planning organizations or committees specially created for this purpose with city employees providing staff support. In either case, the governing body of the MPO consists of elected officials representing local governments in the area plus representatives of local transit agencies and the Arkansas State Highway and Transportation Department (AHTD). The Metropolitan Planning (MP) Office is the planning liaison between the Department and the eight MPOs in Arkansas. The MP Office provides a point of contact for MPO staff seeking information and guidance on matters relating to AHTD projects in their area, interpreting and ensuring adherence to federal regulations, and planning matters in general. (http://www.arkansashighways.com/Trans_Plan_Policy/metropolitan_planning/mpo.aspx)

Transportation Investment Generating Economic Recovery (TIGER)

In 2015, there was hope that Congress would include the TIGER program in the new transportation authorization law, however the FAST Act neither authorized it nor provided any funding. Still, for FY2017, the U.S. Department of Transportation (DOT) was authorized to award \$500 million in TIGER Discretionary Grants pursuant to the FY2017 Appropriations Act. Funds for the TIGER program are awarded on a competitive basis for projects that will have a significant impact on the nation, a metropolitan area, or a region. The TIGER Discretionary Grant program provides a unique opportunity for the DOT to invest in road, rail, transit, and port projects that promise to achieve critical national objectives.

Eligible applicants for TIGER Discretionary Grants include: state, local, and tribal governments, transit agencies, port authorities, metropolitan planning organizations (MPOs), other political subdivisions of state or local governments, and multi-state or multi-jurisdictional groups applying through a single lead applicant. Projects in urban areas must meet a baseline of \$5 million and have at least a 20 percent non-federal match. Successful applications would include cost-benefit analysis for economic and environmental impacts, projections for job creation, and should generally have multiple stakeholders and political support. While funding cannot be used for land acquisition, activities of note include hard and soft costs for bike and pedestrian trails and environmental plans that include greenhouse gas reduction.

To date, Arkansas has been awarded three TIGER Grants, totaling \$29.96 million in combined investments. In FY2010, the Northwest Arkansas Regional Planning Commission was awarded \$15 million for the Razorback Regional Greenway project, which is a 36-mile bike and pedestrian network traversing the towns of Bentonville, Rogers, Lowell, Springdale, Johnson, and Fayetteville in northwest Arkansas. The project is expected to give commuters travel options to several major employment centers along the length of the corridor and alleviate congestion in an area that expects to double in population in the next 15 years.

U.S. Environmental Protection Agency (EPA) Brownfields Grants

If a property identified for acquisition or redevelopment is or might be a “brownfields” site, many programs and other benefits at the local, state and federal levels encourage its redevelopment. The EPA’s Brownfields Program provides direct funding to eligible entities for brownfields assessment, cleanup, revolving loans, and environmental job training. In addition, legislation signed into law in 2001 limits the liability of certain contiguous property owners and prospective purchasers of brownfields properties, and innocent landowners are also afforded liability benefits to encourage revitalization and reuse of brownfield sites. EPA’s brownfields program provides several types of grants:

- Area-Wide Planning Grants may be used by communities to facilitate community involvement in developing an area-wide plan for brownfields assessment, cleanup, and subsequent reuse on a catalyst site and other high-priority brownfield sites. Each grant is funded up to \$200,000 for two years.
- Assessment Grants provide funding for a grant recipient to inventory, characterize, assess, and conduct cleanup and redevelopment planning and community involvement related to brownfield sites. Eligible entities are states, local governments, regional planning and redevelopment agencies, and Indian tribes. An eligible entity may apply for up to \$200,000 to assess a site contaminated by hazardous substances, pollutants, petroleum, or contaminants co-mingled with petroleum, with a waiver up to \$350,000 for site-specific proposals. Such waivers must be based on the anticipated level of hazardous substances, pollutants, petroleum or contaminants (including

hazardous substances co-mingled with petroleum) at a single site. Total grant fund requests must not exceed a total of \$400,000 per applicant unless the applicant requests a waiver. Due to budget limitations, no entity may apply for more than \$700,000 in assessment funding.

- Cleanup Grants are available for remediation of brownfield sites. These grants are limited to \$200,000 per site, with no more than three applications per entity. There is a 20 percent cost share. Eligible entities are the same as listed above, with the addition of NGOs, who are eligible to apply, but must have site control of the property. One site may qualify for two grants if pollutants include petroleum and non-petroleum contaminants.
- Revolving Loan Fund (RLF) Grants provide funding for a grant recipient to capitalize a revolving loan fund to provide sub grants to carry out cleanup activities at brownfield sites. Grants may be awarded up to \$1 million per eligible entity, or a group of eligible entities, with a 20 percent cost share and a five year time frame for completion. Eligible entities are the same as those listed under assessment grants.
- Technical Assistance to Brownfields Communities (TAB) Grants help communities tackle the challenge of assessing, cleaning up, and preparing brownfields sites for redevelopment, especially underserved/rural/small and otherwise distressed communities. Technical assistance being provided through this grant should also be geared toward results and help to move brownfields sites forward in the process toward cleanup and reuse. The maximum value of each grant will be based on the technical assistance being provided.

National Endowment for the Arts (NEA)

- Our Town Grants: Through the Our Town program the NEA provides a limited number of grants, ranging from \$25,000 to \$200,000, for creative placemaking projects that contribute toward the livability of communities and help transform them into lively, beautiful, and sustainable places with the arts at their core. The grants are invested in creative and innovative projects in which communities improve their quality of life, encourage greater creative activity, foster stronger community identity and a sense of place, and revitalize economic development.

Below are examples of program categories and activities:

- Arts Engagement: Arts engagement projects support artistically excellent artistic production or practice as the focus of creative placemaking work.
 - Innovative programming that fosters interaction among community members, arts organizations, and artists, or activates existing cultural and community assets.
 - Festivals and performances in spaces not normally used for such purposes.
 - Public art that improves public spaces and strategically reflects or shapes the physical and social character of a community.
- Cultural Planning: Cultural planning projects support the development of artistically excellent local support systems necessary for creative placemaking to succeed.
 - Creative asset mapping.
 - Cultural district planning.
 - The development of master plans or community-wide strategies for public art.
 - Support for creative entrepreneurship.

- Creative industry cluster/hub development.
- Design: Design projects that demonstrate artistic excellence while supporting the development of environments where creative placemaking takes place, or where the identity of place is created or reinforced.
 - Design of rehearsal, studio, or live/work spaces for artists.
 - Design of cultural spaces – new or adaptive reuse.
 - Design of public spaces, such as parks, plazas, landscapes, neighborhoods, districts, infrastructure, bridges, and artist-produced elements of streetscapes.
 - Community engagement activities including design charrettes, design competitions, and community design workshops.

All applications must have partnerships that involve two primary partners: a nonprofit organization and a local governmental entity. One of the two primary partners must be a cultural (arts or design) organization. Additional partners are encouraged.

- Art Works Grants: NEA recognizes that arts and design organizations are often in the forefront of innovation in their work and strongly encourage innovative projects which are characterized as those that:
 - are likely to prove transformative with the potential for meaningful change, whether in the development or enhancement of new or existing art forms, new approaches to the creation or presentation of art, or new ways of engaging the public with art;
 - are distinctive, offering fresh insights and new value for their fields and/or the public through unconventional solutions; and
 - have the potential to be shared and/or emulated, or are likely to lead to other advances in the field.

Partnerships can be valuable to the success of projects. While not required, applicants are encouraged to consider partnerships among organizations, both in and outside of the arts, as appropriate to their project.

American arts and design organizations must be inclusive of the full range of demographics of their communities, as well as individuals of all physical and cognitive abilities. Toward that end, projects are encouraged to strive for the highest level of inclusiveness in their audiences, programming, artists, governance, and staffing. NEA also welcomes projects that will explicitly address the issue of inclusion.

NEA is interested in projects that extend the arts to underserved populations – those whose opportunities to experience the arts are limited by geography, ethnicity, economics, or disability. This is achieved in part through the use of Challenge America funds.

Art Works Grants generally will range from \$10,000 to \$100,000. Grants of \$100,000 or more will be made only in rare instances and only for projects that the NEA determines demonstrate exceptional national or regional significance and impact. In recent years, well over half of the agency's grants have been for amounts less than \$25,000. All grants require a nonfederal match of at least 50 percent. For example, if an organization receives a \$10,000 grant, the total eligible project costs must be at least \$20,000 and the organization must provide at least \$10,000 toward the project from nonfederal sources.

Below are some examples of possible uses of grant funds within the grant categories:

- Creation, which includes:
 - Design or planning for designer live/work spaces, new arts/cultural spaces, districts, neighborhoods, public spaces, or landscapes.
 - Design research or collaboration projects that examine current practice and propose design solutions for pressing problems.
- Engagement, which includes:
 - Historic and community preservation projects that promote awareness of cultural and historic assets.
- Livability, which includes:
 - Community-wide or neighborhood planning and design activities that promote economic and cultural vitality.
 - Design exhibitions, residencies, and other activities in public spaces that are intended to foster community interaction and/or enhance the unique characteristics of a community.
 - Design projects that promote livability, including those which involve community-based partnerships and assist underserved communities or neighborhoods.
 - Design projects that promote the unique assets and characteristics of a community.
 - Design projects that promote the use of universal design to improve community livability.
 - Projects that support emerging fields of design, including social impact/public interest design; universal design; and the application of design thinking to health, education, and economic development.
 - Social impact/public interest design projects that benefit underserved communities or address social issues.
 - The adaptive reuse of historic properties for cultural and arts uses.
 - The development of plans for growth of the design sector in the local community.

ELECTION ANALYSIS

Election History

Election results can often be helpful in gauging voter support for capital projects and tolerance for public spending. Most of the financing options covered in this report require voter approval. As such, an examination of election history on similar fiscal questions can be instructive. Still, past election results are not necessarily indicative of current voter sentiment on public financing, nor on a particular proposal. The Trust for Public Land recommends engaging a professional pollster to conduct a public opinion survey that tests ballot language, tax tolerance, and program priorities of Washington County voters.

The table below summarizes election results of various fiscal ballot questions placed before Washington County voters over the past few years. Most recently, a Springdale measure for parks and recreation bonds backed by a sales tax passed with 84 percent voter approval in Benton County, and 79 percent overall.⁶⁸ There were no countywide measures; however, recent school measures in the larger cities have received strong support. A 2014 sales tax measure for recreational facilities in Elkins passed with 79 percent voter approval. A corresponding bond to be backed by the sales tax also passed with 79 percent approval. Additionally, Fayetteville passed a park bond in November 2013 with 85 percent of voter support. Springdale passed a \$17 million park bond in August 2012 with 62 percent voter approval. The ballot language for these measures is located in Appendix C.

Washington County Election Results				
Election Date	Description	Yes Votes	No Votes	% Yes
2/13/2018	Springdale Park and Recreational Improvement Bonds (\$21,320,000) and 1% Sales and Use Tax	1,524	426	78%
9/20/2016	Fayetteville School District 45.65 Mill School Tax	1,231	393	76%
9/20/2016	Farmington School District 42.6 Mill School Tax	275	97	74%
8/9/2016	Fayetteville 1.5 Mill Library Operating Tax	3,617	2,550	59%
8/9/2016	Fayetteville 1.2 Mill Library for Bonds	3,439	2,726	56%
8/9/2016	West Fork 0.625% Sales and Use Tax	162	146	53%
8/9/2016	West Fork Library Improvement Bonds secured by sales tax	165	144	53%
8/9/2016	West Fork Community Center Improvement Bonds secured by sales tax	160	149	52%
6/24/2014	Elkins 0.75% sales and use tax for constructing recreational facilities	174	46	79%
6/24/2014	Elkins \$2.35 million bonds for recreational facilities secured by 0.75% sales tax	174	47	79%
11/12/2013	Fayetteville \$1.5 million Town Center Refunding Bonds	3,705	571	87%
11/12/2013	Fayetteville \$6.9 million Walton Arts Center Bonds	3,640	666	85%
11/12/2013	Fayetteville \$3.5 million Park Bonds	3,682	628	85%
8/14/2012	Springdale \$45 million Street Improvement Bonds	1,424	533	73%
8/14/2012	Springdale \$17 million Park and Recreational Improvement Bonds	1,211	736	62%
8/14/2012	Springdale \$9 million Fire Department Improvement Bonds	1,486	472	76%

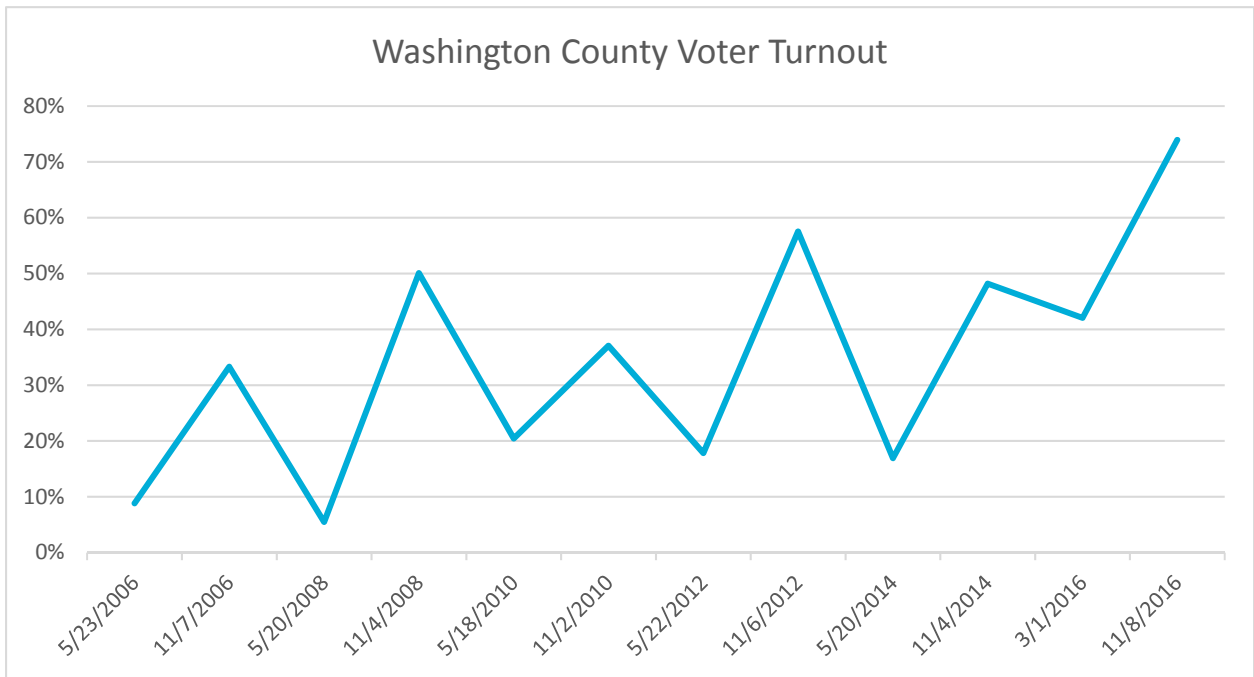
Voter Registration and Turnout

As of June 1, 2016, Washington County had 122,830 registered voters. The table and chart on the following page detail voter registration and turnout for elections since 2006. Voter turnout has ranged

⁶⁸ Springdale is located in both Benton and Washington Counties.

from a low of 5.5 percent in the May 2008 election to a high of 73.9 percent in the November 2016 election.

Washington County Voter Registration		
Political Affiliation	Number	% of Total
Independent	49,975	41%
Republican	42,827	35%
Democrat	30,028	24%
Total	122,830	100%
Source: Arkansas Secretary of State and L2 (www.l2political.com/products/printablereports/)		



Elections Dates and Deadlines

The table on the following page describes the dates and deadlines for 2018 elections. If an election law deadline occurs on a Saturday, Sunday, or legal holiday, the deadline will be the next day which is not a Saturday, Sunday, or legal holiday.⁶⁹

⁶⁹ A.C.A. § 7-1-108

2018 Election Dates and Deadlines		
Date	Election/ Deadline	Description
Friday, May 11, 2018	10 days prior to the Preferential Primary Election and Nonpartisan Election	Deadline for the county board of election commissioners (CBEC) to make publication of all nominations, all proposed amendments to the Arkansas Constitution, and of all other measures and questions required by law to be submitted to the electors by posting a list thereof at the door of the courthouse at least ten (10) days before the date of election. [Recommended: posting prior to the beginning of early voting on May 7.]
Tuesday, May 22, 2018	Preferential Primary Election, Nonpartisan General Election, Annual School Board Election	
Tuesday, June 19, 2018	General Primary Runoff Election, Annual School Board Runoff Election	
Thursday, August 23, 2018	75 days prior to the General Election	Deadline for the Secretary of State to certify any proposed amendments to the Arkansas Constitution, measures, or questions to the county boards of election commissioners (CBEC) of each county.
Friday, October 26, 2018	10 days prior to the General Election	Deadline for county board of election commissioners (CBEC) to make publication of all of the nominations, proposed amendment to the Arkansas Constitution, and of all other measures and questions required by law to be submitted to the electors at any election by posting a list thereof at the door of the courthouse. [Recommended: posting prior to the beginning of early voting on October 22.]
Tuesday, November 06, 2018	General Election, Nonpartisan Runoff Election, Annual School Election	
Tuesday, December 04, 2018	General Runoff Election (County and Municipal), Annual Runoff School Election	
<i>Source: Arkansas Secretary of State</i>		

General Elections

General elections are held on the Tuesday after the first Monday in November in every even-numbered year.⁷⁰ The county board of election commissions must give public notice, at least 20 days before each preferential primary and general election and at least 10 days before holding a general primary, general runoff, or special election, in a newspaper of general circulation in the county of:

- The date of the election;
- The hours of voting on election day;
- The places and times for early voting;
- Polling sites for holding the elections in the county;
- The candidates and offices to be elected at that time;
- The time and location of the opening, processing, canvassing, and counting of ballots; and
- The location where a list of appointed election officials, deputy county clerks, or additional deputies hired to conduct early voting can be found and the date the list is available.

⁷⁰ A.C.A. § 7-5-102

At least five days prior to a preferential primary, general primary, general election, general runoff, or special election, a copy of the public notice may be posted at each polling site fixed for holding the election and must be published in a newspaper of general circulation in the county.⁷¹

Whenever a measure or question is to be submitted to a vote of the people, the Secretary of State may not certify the measure or question to the county board of election commissioners of each county in the state less than 75 days before each general election day.⁷² The county board of election commissioners must make publication of all nominations, of all proposed amendments to the Arkansas Constitution, and of all other measures and questions required by law to be submitted to the electors at any election by posting a list of such measures and questions at the door of the courthouse at least 10 days before the day of the election.⁷³

Primary Elections

The preferential primary election and nonpartisan general election is held on the Tuesday four weeks before the general primary runoff election. General primary runoff elections are held on the third Tuesday in June preceding the general election.

Special Elections

All special elections on measures or questions referred to the voters must be called by proclamation, ordinance, statute, resolution, order, or other authorized document.⁷⁴ The document calling the special election on a local measure or question must be filed with the county clerk of the county administering the election, who must immediately transmit the document to the county board of election commissioners in each county where the special election is to be held. The county board must publish the document as soon as practicable in a newspaper of general circulation in the county in which the special election is held.⁷⁵

The proclamation, ordinance, statute, resolution, order, or other authorized document of the properly constituted authority calling the special election must state:

- The date of the special election;
- The full text of any measure or question for which the election is called;
- The ballot title, if any, for the measure or question for which the election is called; and
- Any other information required by law.⁷⁶

All special elections on measures or questions must be held on the second Tuesday of any month, unless there is already a preferential primary, general primary, or general election scheduled in that month, in which case the special election will be held on the same day. If the second Tuesday of the month is a legal holiday, the election may be held on the third Tuesday of the month. If held in conjunction with a preferential primary, general primary, or general election, the portion of the ballot containing the special election must be labeled with a heading stating "SPECIAL ELECTION ON _____" with a brief description of the measure or question to be decided in the election.

⁷¹ A.C.A. § 7-5-202

⁷² A.C.A. § 7-5-204

⁷³ A.C.A. § 7-5-206

⁷⁴ A.C.A. § 7-11-201

⁷⁵ A.C.A. § 7-11-203

⁷⁶ A.C.A. § 7-11-204

The special election must be held no less than 70 days following the date that the proclamation, ordinance, resolution, order, or other authorized document is filed with the county clerk when the special election is to be held on the date of the preferential primary election or general election. If the special election is not held at the same time as a preferential primary election or general election, the special election must be held no less than 60 days following the date that the proclamation, ordinance, resolution, order, or other authorized document is filed with the county clerk.⁷⁷ Public notice and publication requirements are the same as those for general elections.⁷⁸

Ballot Requirements

If the ballot contains an initiated or referred amendment, act, or measure, the heading of the ballot must contain these words: "Vote on amendments, acts, and measures by placing an appropriate mark below the amendment (or act or measure) either FOR or AGAINST." Below each act, amendment, or measure to be voted on, there must be the words "FOR" and "AGAINST" situated one above the other with a place for marking a vote for the act, amendment, or measure adjacent to each word and on the same line.⁷⁹ Sample ballot language can be found in Appendix C.

Upcoming Measures

There are two statewide measures on the November 6, 2018 ballot; however, neither are fiscal measures.⁸⁰ At the time of research and drafting, no other state or local measures are known to have been placed on the general election ballot.

⁷⁷ A.C.A. § 7-11-205

⁷⁸ A.C.A. § 7-11-303

⁷⁹ A.C.A. § 7-5-208

⁸⁰ https://ballotpedia.org/Arkansas_2018_ballot_measures

APPENDICES

Appendix A: Revenue Options Summary

Summary of Revenue Options			
Mechanism	Description & Revenue Generating Potential	Process	Comments & Considerations
Capital Improvement Bonds - Property Tax	Washington County could issue Capital Improvement Bonds backed by property taxes.	Voter approval required.	Bonds raise substantial amounts of money, enabling the county to make important acquisitions now while land is available.
	For instance, a \$50 million bond would add about \$3.7 million to the county's annual debt service and cost the typical homeowner in the county about \$33 per year in additional property taxes over the life of the bond.		Costs would be spread out over a long time horizon, and therefore, are borne by both current and future residents.
			Bond funds may not be used for operations and maintenance.
Capital Improvement Bonds - Sales Tax	Washington County could issue Capital Improvement Bonds backed by sales taxes.	Voter approval required.	Bonds raise substantial amounts of money, enabling the county to make important acquisitions now while land is available.
	For example, a 0.25 percent sales tax could generate nearly \$10 million per year, and would cost the typical household \$35 per year.		Costs would be spread out over a long time horizon, and therefore are borne by both current and future residents.
	This revenue could potentially pay the debt service on a \$135 million bond.		Bond funds may not be used for operations and maintenance.
Sales Tax	Washington County could increase its local sales tax, which is currently 1.25 percent.	Voter approval required.	A sales tax would allow the county to collect revenues from visitors.
	For example, a 0.25 percent sales tax increase could generate nearly \$10 million per year, and would cost the average household in the county approximately \$35 per year.		Residents' spending on taxable goods would generate roughly 30 percent of total sales tax revenue collections in the county; the remaining revenue would be attributable to visitors and commercial/business spending.
Property Tax	Washington County has capacity to levy up to 1.1 more mills in property taxes for general purposes. For example, an increase of 0.9 mills would generate roughly \$3.4 million per year at a cost of \$30 for the median household.	Appropriation by quorum court.	The funds could not be dedicated to land conservation. Rather, the quorum court would need to appropriate the revenue.

Appendix B: Additional Sales Tax Implementation Information

The quorum court of a county may refer to the voters of the county a change in the expiration date for the sales and use tax approved by the voters to extend the levy of the sales and use tax beyond the expiration date previously approved. The proposed expiration date must be the last day of a calendar quarter. An election to change the expiration date for a sales or use tax is not an election on the levy of the tax.

If the quorum court of a county refers a change in the expiration date for an existing sales and use tax to the voters, the quorum court must:

- Notify the county board of election commissioners that the measure has been referred to the voters; and
- Submit a copy of the ballot title to the county board of election commissioners.

To extend the sales and use tax to a new expiration date, the county must notify the Director of the Department of Finance and Administration of the new expiration date that was approved by the voters after publication of the proclamation has occurred and at least 90 days before the current expiration date of the sales and use tax.

If the voters do not approve a change in the expiration date for the sales and use tax, the:

- Tax will continue to be collected until the expiration date previously approved by the voters; and
- Question may be resubmitted to the voters at the time permitted by the election laws and § 26-74-210(a)(1)⁸¹ does not apply.

If the quorum court of a county refers to the vote of the people a change in the indicated use of revenues derived from a sales and use tax, the quorum court must:

- Notify the county board of election commissioners that the measure has been referred to the vote of the people; and
- Submit a copy of the ballot title to the county board of election commissioners.

If the voters approve a change in the indicated use of revenues derived from a sales and use tax, the change in the indicated use will apply to all revenues collected on the first day of the calendar month following the expiration of the thirty-day challenge period. If the voters do not approve a change in the indicated use of revenues derived from a sales and use tax, the tax will continue to be collected and the revenues derived from the tax will continue to be used for the purposes indicated in the original ballot for the tax. An election to change the indicated use of revenues derived from a sales and use tax does not constitute an election on the levy of the tax.

⁸¹ A.C.A. § 26-74-210(a)(1): "When the question of the levy or repeal of a county sales and use tax is submitted to the electors and the proposition is approved or defeated, the question shall not again be submitted to the electors by ordinance of the quorum court of the county or by petition of electors at a special or general election for a period of six (6) months from the date the proposition was last voted upon."

Appendix C: Sample Ballot Language

Sample Ballot Language			
Election Date	Jurisdiction	% Yes	Ballot Language
2/13/2018	Springdale	79%	<p>PARK AND RECREATIONAL IMPROVEMENT BONDS AND 1% SALES AND USE TAX An issue of bonds of the City of Springdale in the maximum aggregate principal amount of \$21,320,000 for the purpose of financing all or a portion of the costs of new, and improvements to existing, park and recreational facilities and improvements including trails and any necessary land acquisition, equipment and parking, drainage, lighting and utility improvements therefor, professional fees related to any of the foregoing, the establishment of reserves, and bond issuance and any credit enhancement costs, and, in order to pay the bonds, the levy and pledge of a new 1% local sales and use tax within the City that will expire after the bonds have been paid or provision is made therefor in accordance with Arkansas statutes. FOR..... AGAINST.....</p>
6/24/2014	Elkins	79%	<p>SALES AND USE TAX Vote for or against the levy of the three-quarter percent (3/4%) sales and use tax within the City of Elkins, Arkansas, the receipts of which will be used to pay debt service on bonds issued under Amendment 62 to the Arkansas Constitution, if approved on this ballot, for the purpose of constructing recreational facilities for the City, and all fees and expenses in connection therewith. FOR THE SALES AND USE TAX /___/ AGAINST THE SALES AND USE TAX /___/</p>
6/24/2014	Elkins	79%	<p>BONDS Vote for or against the issuance of bonds by the City of Elkins, Arkansas in the principal amount of not to exceed \$2,350,000 for the purpose of financing recreational facilities for the City, which bonds shall be secured by a pledge of and payable from all net collections (after deduction for State of Arkansas administrative expenses) of the three-quarter percent (3/4%) city-wide sales and use tax. FOR THE BONDS /___/ AGAINST THE BONDS /___/</p>
11/12/2013	Fayetteville	85%	<p>Park Bonds Question 3 There is submitted to the qualified electors of the City of Fayetteville, Arkansas, the question of the issuance of capital improvement bonds in principal amount not to exceed \$3,500,000 (the "Park Bonds"), pursuant to Title 14, Chapter 170, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Tourism Revenue Bond Act") and Title 26, Chapter 75, Subchapter 6 of the Arkansas Code of 1987 Annotated (the "Advertising and Promotion Commission Act"), for the purpose of financing a portion of the costs of constructing and equipping a regional park owned by and located within the City of Fayetteville, which may include baseball fields, soccer fields and related facilities (the "Park Project"). If the issuance of the Park Bonds is approved, the Park Bonds shall be secured by a pledge of and lien upon the receipts of an existing one percent (1.00%) tax (the "A&P Tax") levied pursuant to Ordinance No. 2310 upon the gross receipts or gross proceeds (i) derived from renting, leasing or otherwise furnishing hotel or motel accommodations for profit within the boundaries of the City and (ii) of restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, caterers and similar businesses within the boundaries of the City engaged in the business of selling prepared food for on-premises or off-premises consumption. FOR the issuance of Park Bonds in a principal amount not to exceed \$3,500,000 for the purpose of financing a portion of the costs of constructing and equipping the Park Improvements. AGAINST the issuance of Park Bonds in a principal amount not to exceed \$3,500,000 for the purpose of financing a portion of the costs of constructing and equipping the Park Improvements. ___ FOR the issuance of Park Bonds ___ AGAINST the issuance of Park Bonds</p>

Appendix D: Background Information for Washington County

Washington County was formed by action of the Territorial Legislature in October 1828, from part of Crawford County and a tract known as Lovely's Purchase. The county seat is Fayetteville. The landscape of the county is flat-topped mountains and valleys with hardwood forests south and east, and rolling hills and prairie in the northwest. Washington is the third most populous county in Arkansas and one of the fastest growing. Washington has a rich cultural life and amenities connected with metropolitan areas.

Washington County leads the state in dollar value of agricultural products produced annually, especially poultry and beef cattle. The economy is balanced among agriculture, retail and service establishments, industry, and public institutions. The University of Arkansas is the largest single employer in the region. The university as well as the Walton Arts Center in Fayetteville and the Arts Center of the Ozarks in Springdale offer theatre, concerts, and other cultural events. Two museums - the University and the Shiloh - are in Springdale.

Popular tourists' areas are Devil's Den State Park, the White and Illinois rivers, and the Boston Mountains. The scenic spring woods bloom with dogwood, redbud, sarvis, and fall foliage that draws visitors by the thousands. Many arts and crafts fairs are held in the area, also attracting thousands of visitors each year. Grape and apple festivals are annual events.⁸²

Governance

Washington County Government	
Name	Seat
Joseph Wood	County Judge
Tom Lundstrum	District 1
Fred Rausch	District 2
Harvey Bowman	District 3
Bill Ussery	District 4
Joe Patterson	District 5
Lisa Ecke	District 6
Alicia Deavens	District 7
Daniel Balls	District 8
Eva Madison	District 9
Robert Dennis	District 10
Joe Kieklak	District 11
Sue Madison	District 12
Joel Maxwell	District 13
Ann Harbison	District 14
Butch Pond	District 15

The legislative body of county government is called the quorum court and is composed of 9, 11, 13 or 15 members depending on the population of the county. The Washington County quorum court has 15 members. The quorum court members are called justices of the peace and are elected for two-year terms from districts within the county. These district officials meet each month, more often if necessary, to conduct county business and review ordinances and resolutions for passage. The powers which the quorum court may exercise include: a) the levying of taxes in manner prescribed by law; and b) appropriating public funds for the expenses of the county in a manner prescribed by ordinance.⁸³

The chief executive officer for county government in Arkansas is the county judge. The judge authorizes and approves the disbursement of all appropriated county funds, administers ordinances enacted by the quorum court, has custody of county property, accepts grants from federal, state, public and private

sources, and presides over the quorum court without a vote, but with the power of veto. This veto can be overridden with a 3/5ths vote of the total membership of the quorum court.

⁸² Association of Arkansas Counties

⁸³ Association of Arkansas Counties

Budget

The table below summarizes Washington County's 2018 budget. About 30 percent (\$12 million) of the general fund revenues come from property taxes, and about 11 percent (\$4.5 million) come from sales taxes.

Washington County 2018 Budget Summary						
Fund	2018 Projected Total Revenues	2018 Requested Budgets	% of Total	Unappropriated Reserve	Approved 2017 Budget	% Increase/Decrease from 2017
County General Fund	\$40,156,607	\$30,113,341	44%	\$4,816,923	\$28,393,617	6%
Employee Insurance Fund	\$6,777,950	\$5,152,850	8%	\$947,305	\$5,152,850	0%
Flexible Spending Fund	\$325,000	\$281,000	0%	\$11,500	\$231,000	22%
Road Fund	\$12,558,450	\$10,286,880	15%	\$1,163,725	\$10,572,970	-3%
Treasurer's Automation Fund	\$164,670	\$18,800	0%	\$129,403	\$21,050	-11%
Collector's Automation Fund	\$807,245	\$386,519	1%	\$340,001	\$353,600	9%
Circuit Court Automation Fund	\$177,360	\$14,515	0%	\$145,109	\$9,450	54%
Assessor's Amendment 79 Fund	\$130,455	\$25,950	0%	\$91,459	\$18,600	40%
County Clerk's Cost (Automation) Fund	\$611,615	\$149,850	0%	\$400,603	\$151,100	-1%
Recorder's Cost Fund	\$2,562,750	\$1,748,009	3%	\$558,466	\$1,492,591	17%
County Library Fund	\$3,392,140	\$2,390,814	4%	\$662,112	\$2,276,586	5%
County Clerk Operating Fund	\$38,720	\$15,000	0%	\$19,848	\$15,000	0%
Child Support Cost Fund	\$27,970	\$13,000	0%	\$12,173	\$14,134	-8%
Communications Facility & Equipment Fund	\$616,835	\$326,930	0%	\$228,221	\$432,700	-24%
Jail Fund	\$14,918,450	\$15,647,287	23%	\$0	\$15,542,808	1%
Boating Safety Fund	\$17,705	\$0	0%	\$15,934	\$0	0%
Emergency 911 Fund	\$1,592,820	\$754,960	1%	\$678,578	\$754,041	0%
Adult Drug Court Fund	\$56,720	\$27,000	0%	\$24,048	\$22,891	18%
Circuit Court Juvenile Division Fund	\$25,135	\$18,000	0%	\$4,621	\$31,000	-42%
Juvenile Court Representation Fund	\$1,382	\$0	0%	\$1,243	\$0	0%
Circuit Clerk Commissioner Fee Fund	\$45,170	\$25,000	0%	\$15,653	\$25,000	0%
Assessor's Late Assessment Fee Fund	\$12,325	\$0	0%	\$11,092	\$0	0%
HIV Clinic Fund	\$285,693	\$209,763	0%	\$47,360	\$204,822	2%
Law Library Fund	\$430,290	\$95,778	0%	\$291,483	\$94,818	1%
Drug Court Program Fund	\$173,715	\$0	0%	\$156,343	\$0	0%
Drug Court Grant Fund	\$0	\$35,889	0%	(\$35,889)	\$86,976	-59%
Court Costs & Fines Fund	\$1,244,790	\$359,216	1%	\$761,095	\$360,520	0%
Total	\$87,151,962	\$68,096,351	100%	\$11,498,409	\$66,258,124	3%

Source: Washington County 2018 Budget, Approved 11/20/2017

Demographics

The table on the following page contains demographic information for Washington County.

Washington County Demographics				
		Washington County	Arkansas	United States
Population	Population estimates, July 1, 2016, (V2016)	228,049	2,988,248	323,127,513
	Population, percent change - April 1, 2010 (estimates base) to July 1, 2016, (V2016)	12.3%	2.5%	4.7%
Race and Hispanic Origin	White alone, percent, July 1, 2016, (V2016) (a)	87.3%	79.4%	76.9%
	Black or African American alone, percent, July 1, 2016, (V2016) (a)	3.5%	15.7%	13.3%
	American Indian and Alaska Native alone, percent, July 1, 2016, (V2016) (a)	1.5%	1.0%	1.3%
	Asian alone, percent, July 1, 2016, (V2016) (a)	2.6%	1.6%	5.7%
	Native Hawaiian and Other Pacific Islander alone, percent, July 1, 2016, (V2016) (a)	2.3%	0.3%	0.2%
	Two or More Races, percent, July 1, 2016, (V2016)	2.7%	2.0%	2.6%
	Hispanic or Latino, percent, July 1, 2016, (V2016) (b)	16.4%	7.3%	17.8%
Housing	White alone, not Hispanic or Latino, percent, July 1, 2016, (V2016)	72.1%	72.9%	61.3%
	Median value of owner-occupied housing units, 2011-2015	\$157,400	\$114,700	\$184,700
Language	Households, 2012-2016	83,467	1,141,480	117,716,237
	Language other than English spoken at home, percent of persons age 5 years+, 2011-2015	17.1%	7.1%	21.1%
Education	High school graduate or higher, percent of persons age 25 years+, 2011-2015	84.2%	85.2%	87.0%
	Bachelor's degree or higher, percent of persons age 25 years+, 2011-2015	31.2%	21.5%	30.3%
Income and Poverty	Median household income (in 2015 dollars), 2011-2015	\$45,442	\$42,336	\$55,322
	Per capita income in past 12 months (in 2015 dollars), 2011-2015	\$25,249	\$23,401	\$29,829
	Persons in poverty, percent	15.8%	17.2%	12.7%
<i>Source: US Census QuickFacts</i>				
<i>(a) Includes persons reporting only one race</i>				
<i>(b) Hispanics may be of any race, so also are included in applicable race categories</i>				

Additionally, the table on the following page provides the population of the incorporated cities and towns and calculates the estimated population of the unincorporated areas of the county.

Washington County 2016 Population Estimates	
Total County Population	228,049
<u>Cities/Towns</u>	
Fayetteville	83,826
Springdale*	62,846
Farmington	6,804
Prairie Grove	5,347
Johnson	3,639
Tontitown	3,497
Elkins	2,965
West Fork	2,550
Lincoln	2,425
Elm Springs**	2,024
Goshen	1,667
Greenland	1,390
Winslow	422
Total	179,402
Estimated Population of Unincorporated Area	48,647
<i>Sources: US Census QuickFacts</i>	
<i>US Census Bureau Population and Housing Unit Estimates (https://www.census.gov/programs-surveys/popest/data/tables.2016.html)</i>	
<i>*Springdale is located in both Washington and Benton counties. Assumes 80% of population resides in Washington County, based on census tract data.</i>	
<i>**Elm Springs is located in both Washington and Benton counties. Assumes 90% of population resides in Washington County, based on census tract data.</i>	

With any questions or for more information please contact:

Linda Orel

Conservation Finance Director East Division
The Trust for Public Land
(617) 360-1857
Linda.Orel@tpl.org

or

Jessica Welch

Conservation Finance Senior Research Associate
The Trust for Public Land
(206) 274-2907
Jessica.Welch@tpl.org

www.tpl.org

ORDINANCE NO. 2018-

APPROPRIATION ORDINANCE:

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

AN ORDINANCE APPROPRIATING THE AMOUNT OF \$8,606 FROM THE GENERAL FUND TO THE COUNTY ATTORNEY BUDGET FOR 2018.

WHEREAS, the Quorum Court approved the County Attorney’s salary of \$76,300 for 2017 when it passed said budget in 2016; and

WHEREAS, the County Attorney’s approved budget for 2018 incorrectly omitted \$8,606 from various salary line items in the County Attorney’s budget.

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

ARTICLE 1. There is hereby appropriated the total amount of \$8,606 from the General Fund to the following line items in the County Attorney’s Budget for 2018:

<u>County Attorney:</u>	
Salaries, Full-time (0122001) (10000122-1001)	\$ 7,014
Social Security Matching (10000122-1006)	537
Noncontributory Retirement (10000122-1008)	1,055
TOTAL APPROPRIATION:	<u>\$ 8,606</u>

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery
Date of Passage: March 15, 2018
Votes For: Votes Against: 0
Abstention: 0 Absent:

ORDINANCE NO. 2018-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE APPROPRIATING THE AMOUNT OF \$1,745 FROM THE UNAPPROPRIATED RESERVES TO THE ENVIRONMENTAL AFFAIRS BUDGET FOR 2018.

WHEREAS, the position of Environmental Enforcement Officer was regraded from a grade 13 to a grade 15; therefore, additional money is needed to be transferred from the Unappropriated Reserves to the Environmental Affairs Budget for 2018 to cover the pay increase as a result of the re-grading.

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

ARTICLE 1. There is hereby appropriated the total amount of \$1,745 in the following Salary Line Items in the Environmental Affairs Budget for 2018:

Salaries, Full-Time (0702004)	(10000702-1001)	\$	1,422
Social Security Matching	(10000702-1006)		109
Noncontributory Retirement	(10000702-1008)		214
TOTAL APPROPRIATIONS:		\$	<u>1,745</u>

Joseph K. Wood, County Judge

Date

BECKY LEWALLEN, County Clerk

Sponsor: _____ Bill Ussery
Date of Passage: _____ March 15, 2018
Votes For: _____ Votes Against: _____
Abstention: _____ Absent: _____

ORDINANCE NO. 2018-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE APPROPRIATING THE AMOUNT OF \$2,128 FROM THE UNAPPROPRIATED RESERVES TO THE CIRCUIT COURT III BUDGET FOR 2018.

WHEREAS, additional money is needed to be transferred from the Unappropriated Reserves to the Circuit Court III Budget for 2018.

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

ARTICLE 1. There is hereby appropriated the total amount of \$2,128 in the following Salary Line Items in the Circuit Court III Budget for 2018:

Salaries, Full-Time (0403010)	(10000403-1001)	\$	1,734
Social Security Matching	(10000403-1006)		133
Noncontributory Retirement	(10000403-1008)		261
TOTAL APPROPRIATIONS:		\$	<u>2,128</u>

Joseph K. Wood, County Judge

Date

BECKY LEWALLEN, County Clerk

Sponsor: _____ Bill Ussery

Date of Passage: _____ March 15, 2018

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

ORDINANCE NO. 2018-

APPROPRIATION ORDINANCE:

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

AN ORDINANCE REDUCING THE AMOUNT OF \$844,480 FROM LINE ITEMS IN VARIOUS COUNTY BUDGETS AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING THE TOTAL AMOUNT OF \$1,603,975 FROM UNAPPROPRIATED RESERVES TO VARIOUS BUDGET LINE ITEMS FOR 2017.

ARTICLE 1. Appropriations are hereby reduced by the total amount of \$844,480 from line items in the various County budgets for 2017 as outlined in Attachment "A" and summarized by fund as follows; these funds shall be restored to unappropriated reserves in all Funds:

1000 General	\$ 492,769
2000 Road	48,876
3006 Recorder's Cost	35,421
3008 Library	7,942
3017 Jail	256,019
3020 Nine One One	2,211
3401 HIV Clinic	<u>1,242</u>
TOTAL REDUCTIONS:	<u>\$ 844,480</u>

ARTICLE 2. There is hereby appropriated the total amount of \$1,603,975 from unappropriated reserves to various budget line items as outlined in Attachment "B" and summarized by fund as follows for 2017:

1000 General	\$ 660,239
1002 Insurance	375,309
2000 Road	101,621
3006 Recorder's Cost	142,495
3008 Library	10,620
3017 Jail	256,019
3020 Nine One One	1,788
3028 Adult Drug Court	2,893
3401 HIV Clinic	1,242
3513 Drug Court Grant	12,358
3514 Law Enforcement Grant	1
3515 Animal Shelter Grant	<u>39,390</u>
	<u>\$ 1,603,975</u>

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery

Date of Passage: March 15, 2018

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

REDUCTIONS, ATTACHMENT "A"

1000 GENERAL FUND		
1000	100002	CHIEF OF STAFF -1,200
1000	100003	EXECUTIVE ASSISTANT -9,000
1000	100004	QUORUM COURT COORD/REPORTER -10,000
1000	101007	DEP CK II VOTER REGISTER -3,319
1000	102003	COMPUTER ADMIN- CIRCUIT CLERK -4
1000	102004	BOOKKEEPER-CRIMINAL/JUV COURT -873
1000	102007	DEPUTY CIRCUIT CLERK I -58
1000	102008	DEPUTY CIRCUIT CLERK I -529
1000	102009	ASST. BOOKKEEPER CRIM/JUV COURT -49
1000	102010	DEPUTY CIRCUIT CLERK I -402
1000	102012	DOMESTIC RELATION SPECIALIST -151
1000	102015	DEPUTY CIRCUIT CLERK I -52
1000	102016	DEPUTY CIRCUIT CLERK I -538
1000	103002	CHIEF DEPUTY TREASURER* -2,032
1000	104005	DATA PROCESSING CLERK -5,000
1000	104107	DEPUTY I CASHIER/CLERK -20,000
1000	105002	CHIEF DEPUTY ASSESSOR -5,654
1000	105020	GIS COORDINATOR -11,136
1000	108001	BUILDING MAINTENANCE DIRECTOR -4,694
1000	110003	PLANNER -925
1000	115021	DESKTOP SUPPORT SPECIALIST -520
1000	115060	HELP DESK TECHNICIAN -520
1000	118002	PURCHASING COORDINATOR BUYER -1,968
1000	121003	HR TECH LEAD TRAINER -49
1000	122003	PARALEGAL -2,126
1000	308009	VETERINARIAN -2,433
1000	400038	CRIME SCENE SPECIALIST -30,000
1000	400097	DISPATCHER -13,694
1000	400099	DISPATCHER -248
1000	400102	DISPATCHER -11,624
1000	400109	DISPATCHER -23,373
1000	400110	DISPATCHER -28,372
1000	403013	JUVENILE OFFICER II/SPECIALIZE -10,478
1000	416015	LEGAL ASSISTANT -4,440
1000	417006	DEPUTY PUBLIC DEFENDER -4,060
1000	444027	JUVENILE CAREWORKER -3,803
1000	500002	DEPUTY DEM DIRECTOR/EDUCATOR -780
1000	702001	DIR ENV AFFAIRS/RECYCLING -194
1000	702002	EDUCATION COORDINATOR -9
1000	800001	DIRECTOR OF VETERANS AFFAIRS -642
10000102	1006	SOCIAL SECURITY MATCHING -2,803
10000102	1999	LONGEVITY -3,947
10000102	3021	POSTAGE -2,279
10000102	3073	LEASE-MACHINERY AND EQUIPMENT -1,863
10000104	1001	SALARIES FULL-TIME -6,476
10000105	1001	SALARIES FULL-TIME -1,228
10000106	1002	SALARIES, PART-TIME -20
10000107	1002	SALARIES, PART-TIME -5,512
10000108	1001	SALARIES FULL-TIME -3,313
10000109	1002	SALARIES, PART-TIME -2,713
10000110	1001	SALARIES FULL-TIME -2,895
10000113	1006	SOCIAL SECURITY MATCHING -1,095
10000113	1999	LONGEVITY -1,083
10000113	3102	SOFTWARE SUPPORT MAINT -1,272
10000115	1006	SOCIAL SECURITY MATCHING -2,193
10000115	1999	LONGEVITY -2,180
10000115	2009	COMPUTER/IT EQUIPMENT -949
10000115	2023	PARTS AND REPAIRS -753
10000115	3102	SOFTWARE SUPPORT MAINT -941
10000115	2006	CLOTHING/UNIFORMS -260
10000115	2007	FUEL, OIL & LUBRICANTS -393
10000115	3009	OTHER PROFESSIONAL SERVICES -212
10000115	3022	CELL PHONE/PAGER/RADIO -345
10000115	3030	TRAVEL -242
10000115	3090	DUES AND MEMBERSHIPS -115
10000118	1002	SALARIES, PART-TIME -2,290
10000118	1006	SOCIAL SECURITY MATCHING -387
10000118	3073	LEASE-MACHINERY AND EQUIPMENT -1,055
10000119	1002	SALARIES, PART-TIME -4,951
10000119	1999	LONGEVITY -1,820
10000120	2009	COMPUTER/IT EQUIPMENT -1,000
10000120	3094	MEALS AND LODGING -1,010
10000120	3053	FLEET LIABILITY -114
10000122	1006	SOCIAL SECURITY MATCHING -194
10000122	1008	NONCONTRIBUTORY RETIREMENT -267
10000122	3021	POSTAGE -227
10000308	1002	SALARIES, PART-TIME -5,328
10000400	1001	SALARIES FULL-TIME -111,306
10000400	1008	NONCONTRIBUTORY RETIREMENT -10,534
10000400	1999	LONGEVITY -45,039
10000403	1006	SOCIAL SECURITY MATCHING -2,000
10000403	1008	NONCONTRIBUTORY RETIREMENT -5,000
10000404	1006	SOCIAL SECURITY MATCHING -118
10000404	1999	LONGEVITY -451
10000404	2001	GENERAL SUPPLIES -531
10000416	1008	NONCONTRIBUTORY RETIREMENT -10,000
10000419	1002	SALARIES, PART-TIME -9,720
10000419	1006	SOCIAL SECURITY MATCHING -346
10000419	2009	COMPUTER/IT EQUIPMENT -490
10000419	3053	FLEET LIABILITY -1,867
10000419	2023	PARTS AND REPAIRS -426
10000444	1017	HOLIDAY INCENTIVE -7,000
10000444	1999	LONGEVITY -4,203
10000500	1010	WORKMEN'S COMPENSATION -2,498
10000702	2023	PARTS AND REPAIRS -2,200

-492,769

2000 ROAD FUND		
2000	200232	HEO II -29,517
2000	200237	HEAVY EQUIPMENT OPERATOR -3,000
2000	200244	HEO II -3,525
20000200	1999	LONGEVITY -12,834
		-48,876
3006 RECORDER'S COST FUND		
3006	128002	ASST BOOKKEEPER/DATA SUPERVIS -7
3006	128007	DEPUTY CIRCUIT CLERK II -406
30060128	1005	OVERTIME/OTHER PREMIUM -2,096
30060128	1999	LONGEVITY -2,143
30060128	3102	SOFTWARE SUPPORT MAINT -30,768
		-35,421
3008 LIBRARY FUND		
30080600	1002	SALARIES, PART-TIME -3,409
30080600	1010	WORKMEN'S COMPENSATION -1,848
30080600	1999	LONGEVITY -2,685
		-7,942
3017 JAIL FUND		
3017	127002	MAINTENANCE TECH LEAD TRAINER -573
3017	418222	ADO/DFC FLEX SLOT -12,865
3017	418233	ADO/DFC FLEX SLOT -11,755
3017	418237	ADO/DFC FLEX SLOT -14,126
3017	418239	ADO/DFC FLEX SLOT -17,916
3017	418258	ADO/DFC FLEX SLOT -14,068
3017	418259	ADO/DFC FLEX SLOT -11,959
3017	418260	ADO/DFC FLEX SLOT -11,817
3017	418261	ADO/DFC FLEX SLOT -14,690
3017	418262	ADO/DFC FLEX SLOT -15,974
3017	418335	CORPORAL -12,882
3017	418402	ADULT DETENTION OFFICER/FLEX -9,163
3017	418404	ADULT DETENTION OFFICER/FLEX -6,563
30170418	1001	SALARIES FULL-TIME -101,667
		-256,019
3020 NINE ONE ONE FUND		
30200501	1010	WORKMEN'S COMPENSATION -2,211
		-2,211
3401 HIV CLINIC FUND		
3401	305003	SECRETARY/RECEPTIONIST -1,242
		-1,242
TOTAL FUND REDUCTIONS		
1000	GENERAL	-492,769
2000	ROAD	-48,876
3006	RECORDER'S COST	-35,421
3008	LIBRARY	-7,942
3017	JAIL	-256,019
3020	NINE ONE ONE	-2,211
3401	HIV CLINIC	-1,242
		-844,480

APPROPRIATIONS, ATTACHMENT "B"

1000 GENERAL FUND

1000	0100005	ADMINISTRATIVE ASSISTANT	10
1000	0101002	CHIEF DEPUTY- COUNTY CLERK	987
1000	0101003	ELECTION ADMINISTRATOR	627
1000	0101004	DP CK III HBOOK/RET ADMIN	838
1000	0101005	ELEC ADMIN ASST/ABSENTEE VOTIN	453
1000	0101006	DEP CK II EQ EXEC SEC	2
1000	0101008	ASST. COURT ADMINISTRATOR	412
1000	0102002	CHIEF DEPUTY CIRCUIT CLERK	830
1000	0102005	DEPUTY CIRCUIT CLERK II	657
1000	0102006	ASST BOOKKEEPER/CRIM/JUV CT	2
1000	0102011	CHILD SUPPORT ADMINISTRATOR	198
1000	0102013	BOOKKEEPER/DATA SUPERVISOR	597
1000	0102014	ASSISTANT BOOKKEEPER	633
1000	0103004	DEPUTY TREASURER	632
1000	0104002	CHIEF DEPUTY COLLECTOR	898
1000	0104003	HEAD BOOKKEEPER	2,449
1000	0104004	DATA BASE ANALYST	2,518
1000	0104050	DEPUTY III COLLECTOR	989
1000	0104070	DEPUTY III BOOKKEEPER	448
1000	0104080	TAX ENFORCEMENT MANAGER	585
1000	0104081	TAX ENFORCEMENT TECHNICIAN	450
1000	0104082	TAX ENFORCEMENT TECHNICIAN	1,368
1000	0104090	DEPUTY II BRANCH MANAGER	1,924
1000	0104105	DEPUTY II CASHIER/CLERK	131
1000	0105003	CHIEF DEPUTY RE/PERS PROPERTY	2,250
1000	0105004	CHIEF DEPUTY RE/PERS PROP	2,562
1000	0105007	ADMINISTRATIVE ASSISTANT	995
1000	0105008	BRANCH MANAGER	1,777
1000	0105009	SENIOR APPRAISER	2,226
1000	0105021	DEPUTY ASSESSOR II	575
1000	0105022	GIS TECHNICIAN	443
1000	0105023	GIS TECHNICIAN	455
1000	0105024	RESEARCH ANALYST	834
1000	0105030	REAL ESTATE SUPERVISOR	444
1000	0105040	PERSONAL PROPERTY SUPERVISOR	2,113
1000	0105043	COMM/PERS PROPERTY DEPUTY	41
1000	0105044	COMM/PERS PROPERTY DEPUTY	2
1000	0105045	COMM/PERS PROPERTY DEPUTY	631
1000	0105046	COMM/PERS PROPERTY DEPUTY	442
1000	0105052	DEPUTY ASSESSOR I	201
1000	0105057	DEPUTY ASSESSOR I	337
1000	0105059	DEPUTY ASSESSOR I	462
1000	0108003	MAINTENANCE TECHNICIAN II	822
1000	0108004	BUILDING MAINTENANCE TECHNICIA	457
1000	0108005	BUILDING MAINTENANCE TECHNICIA	459
1000	0108050	MASTER ELECTRICIAN	455
1000	0108100	LEADMAN/FOREMAN	454
1000	0108102	JANITORIAL PERSON	310
1000	0108103	JANITORIAL PERSON	457
1000	0108104	JANITORIAL PERSON	390
1000	0108108	JANITORIAL PERSON	453
1000	0108109	JANITORIAL PERSON	437
1000	0110005	PUBLIC WORKS SUPPORT COORDINAT	925
1000	0113001	COMPTRROLLER	631
1000	0113002	ASSISTANT COMPTRROLLER	622
1000	0113003	PAYROLL ADMINISTRATOR/TRAINER	447
1000	0113005	AP ADMINISTRATIVE ASSISTANT	5
1000	0115001	SR PROGRAMMER & SYSTEM ANALYST	6,656
1000	0115002	TECHNOLOGY DIRECTOR	451
1000	0115050	ASST. IT DIRECTOR	211
1000	0118001	PURCHASING MANAGER	3,024
1000	0119001	ARCHIVIST/RECORDS MANAGER	989
1000	0119002	ASSISTANT RECORDS MANAGER	3,452
1000	0120001	GRANTS ADMINISTRATOR	2,079
1000	0121004	HR TECHNICIAN	49
1000	0122001	COUNTY ATTORNEY	2,126
1000	0308001	ANIMAL SHELTER DIRECTOR	1,967
1000	0308003	OFFICE MANAGER ANIMAL SHELTER	441
1000	0308004	KENNEL SUPERVISOR	18
1000	0308007	KENNEL SUPERVISOR	7
1000	0400002	CHIEF DEPUTY SHERIFF	1,305
1000	0400003	MAJOR	1,477
1000	0400004	LIEUTENANT	2,184
1000	0400005	LIEUTENANT	1,779
1000	0400006	LIEUTENANT	2,027
1000	0400017	CAPTAIN	2,198
1000	0400018	CAPTAIN	1,887
1000	0400021	SERGEANT	1,784
1000	0400022	SERGEANT	2,049
1000	0400024	SERGEANT	448

1002 EMPLOYEE INSURANCE FUND

10020125	3170	HEALTH INSURANCE	46,436
10020125	3173	PRESCRIPTIONS	328,873
			375,309

2000 ROAD FUND

2000	0200001	ROAD SUPERINTENDENT	451
2000	0200011	RIGHT OF WAY COORD/SUPERVIOR	993
2000	0200020	MASTER MECHANIC	84
2000	0200030	OFFICE MANAGER ROAD	864
2000	0200031	ASSISTANT OFFICE MANAGER	446
2000	0200040	SENIOR MECHANIC	214
2000	0200042	SENIOR MECHANIC	3
2000	0200044	SENIOR MECHANIC	570
2000	0200050	WELDER II	1,254
2000	0200051	WELDER II	639
2000	0200060	BRIDGE CREW LEAD	2,593
2000	0200102	HEO II	3,155
2000	0200103	HEO-LEAD	1,006
2000	0200104	HEO-LEAD	456
2000	0200150	HEAVY EQUIPMENT OPERATOR II	1,234
2000	0200151	HEAVY EQUIPMENT OPERATOR II	624
2000	0200152	HEAVY EQUIPMENT OPERATOR II	1,234
2000	0200153	HEAVY EQUIPMENT OPERATOR II	445
2000	0200154	HEAVY EQUIPMENT OPERATOR II	454
2000	0200155	HEAVY EQUIPMENT OPERATOR II	900
2000	0200156	HEAVY EQUIPMENT OPERATOR II	5
2000	0200201	HEAVY EQUIPMENT OPERATOR	457
2000	0200203	HEAVY EQUIPMENT OPERATOR	458
2000	0200206	HEAVY EQUIPMENT OPERATOR	445
2000	0200207	HEAVY EQUIPMENT OPERATOR	635
2000	0200208	HEAVY EQUIPMENT OPERATOR II	840
2000	0200209	HEAVY EQUIPMENT OPERATOR	983
2000	0200214	HEAVY EQUIPMENT OPERATOR	1,067
2000	0200215	HEAVY EQUIPMENT OPERATOR	308
2000	0200219	HEAVY EQUIPMENT OPERATOR	638
2000	0200221	HEAVY EQUIPMENT OPERATOR	572
2000	0200226	HEAVY EQUIPMENT OPERATOR	7
2000	0200228	HEAVY EQUIPMENT OPERATOR	571
2000	0200233	TRAINING OFFICER/ONE CALL OFFI	448
2000	0200234	HEAVY EQUIPMENT OPERATOR	833
2000	0200236	HEAVY EQUIPMENT OPERATOR	823
2000	0200241	HEAVY EQUIPMENT OPERATOR	5,421
2000	0200245	HEAVY EQUIPMENT OPERATOR	37
2000	0200246	HEAVY EQUIPMENT OPERATOR	452
2000	0200249	HEAVY EQUIPMENT OPERATOR	441
20000200	1009	HEALTH INSURANCE MATCHING	5,126
20000200	1010	WORKMEN'S COMPENSATION	146
20000200	1011	UNEMPLOYMENT COMPENSATION	7,440
20000200	1016	LIFE INSURANCE	121
20008888	9999	TRANSFERS OUT	55,734
			101,621

3006 RECORDER'S COST FUND

3006	0128004	LAND RECORDS COORDINATOR	1,247
3006	0128005	DEPUTY CIRCUIT CLERK II	1,019
3006	0128006	DEPUTY CIRCUIT CLERK II	954
3006	0128009	DEPUTY CIRCUIT CLERK I	1
30060128	1001	SALARY FULL-TIME	18,422
30060128	1002	SALARIES, PART-TIME	7,341
30060128	1006	SOCIAL SECURITY MATCHING	975
30060128	1008	NONCONTRIBUTORY RETIREMENT	3,119
30060128	1009	HEALTH INSURANCE MATCHING	5,126
30060128	1010	WORKMEN'S COMPENSATION	11
30060128	1011	UNEMPLOYMENT COMPENSATION	13
30068888	9999	TRANSFERS OUT	104,267
			142,495

3008 LIBRARY FUND

3008	0600001	LIBRARY DIRECTOR	1,241
3008	0600003	CHILDREN'S LIBRARIAN	984
3008	0600004	INTERLIBRARY LOAN/ADMIN ASST	453
30080600	1001	SALARIES FULL-TIME	2,593
30080600	1008	NONCONTRIBUTORY RETIREMENT	5,349
			10,620

3017 JAIL FUND

3017	0127001	MAINTENANCE TECH LEAD TRAINER	573
3017	0418002	MAJOR	1,622
3017	0418006	LIEUTENANT	2,037
3017	0418007	LIEUTENANT	763

1000	0400026	SERGEANT	1,788	3017	0418008	LIEUTENANT	204
1000	0400028	DEPUTY FIRST CLASS	1,475	3017	0418009	LIEUTENANT	1,727
1000	0400037	SERGEANT TRAINING OFFICER	1,222	3017	0418010	DETENTION ADMIN LIEUTENANT	4,054
1000	0400039	EXEC ASST-SHERIFF	821	3017	0418017	CAPTAIN	5,200
1000	0400040	ENFORCEMENT SECRETARY	596	3017	0418018	CAPTAIN	600
1000	0400041	SEC/REC-SHERIFF	582	3017	0418022	SERGEANT	1,166
1000	0400042	SEC/REC-SHERIFF	828	3017	0418025	SERGEANT	1,231
1000	0400091	LEAD DISPATCHER	447	3017	0418026	SERGEANT	2,397
1000	0400092	LEAD DISPATCHER	590	3017	0418030	SERGEANT	698
1000	0400095	DISPATCHER	8	3017	0418031	SERGEANT	499
1000	0400096	DISPATCHER	447	3017	0418032	SERGEANT	592
1000	0400105	DISPATCHER	632	3017	0418034	SERGEANT	949
1000	0400107	DISPATCHER	453	3017	0418036	SERGEANT	910
1000	0400180	CORPORAL/ANIMAL CONTROL	1,228	3017	0418037	SERGEANT	726
1000	0400185	CIVILIAN ANIMAL CONTROL	539	3017	0418108	EVIDENCE COORDINATOR	828
1000	0400200	CORPORAL/DFC-FLEX	1,527	3017	0418109	EXECUTIVE ASST SHERIFF ADMIN	573
1000	0400201	CORP/DFC-FLEX SLOT	599	3017	0418113	ACCOUNTSPAYABLE/PURCHASING	10
1000	0400202	CORP/DFC-FLEX SLOT	1,047	3017	0418114	ADMIN DETENTION BOOKKEEPER	573
1000	0400203	DEPUTY FIRST CLASS	5,886	3017	0418115	PERSONNEL/TRAINING/PIO	14,029
1000	0400204	CORPORAL/FLEX	1,035	3017	0418116	PROPERTY ASSISTANT	634
1000	0400208	DEPUTY FIRST CLASS	1,457	3017	0418117	RECORDS CLERK/ SECRETARY	439
1000	0400213	DEPUTY FIRST CLASS/FLEX	1,018	3017	0418118	ADMIN DETENTION BOOKKEEPER	634
1000	0400214	DEPUTY FIRST CLASS	2,386	3017	0418119	SERGEANT	2,193
1000	0400215	DEPUTY FIRST CLASS/FLEX	3,347	3017	0418201	ADO/DFC FLEX SLOT	909
1000	0400220	DEPUTY FIRST CLASS	1,057	3017	0418204	ADO/DFC FLEX SLOT	300
1000	0400222	DEPUTY FIRST CLASS	1,356	3017	0418205	ADO/DFC FLEX SLOT	681
1000	0400224	DEPUTY FIRST CLASS	1,094	3017	0418208	ADO/DFC FLEX SLOT	2,219
1000	0400225	DEPUTY FIRST CLASS	1,197	3017	0418212	ADO/DFC FLEX SLOT	4,678
1000	0400300	CORPORAL	1,126	3017	0418213	ADO/DFC FLEX SLOT	759
1000	0400301	CORPORAL	1,172	3017	0418215	ADO/DFC FLEX SLOT	370
1000	0400302	CORPORAL	1,634	3017	0418216	ADO/DFC FLEX SLOT	448
1000	0400303	CORPORAL	1,227	3017	0418218	NETWORK & COMPUTER ADMIN	3,363
1000	0400305	CORPORAL	1,034	3017	0418223	ADO/DFC FLEX SLOT	2,962
1000	0400306	CORPORAL	1,227	3017	0418226	ADO/DFC FLEX SLOT	2,998
1000	0400308	CORPORAL	1,124	3017	0418230	ADO/DFC FLEX SLOT	1,948
1000	0400309	CORPORAL	1,010	3017	0418232	ADO/DFC FLEX SLOT	266
1000	0400311	CORPORAL	1,720	3017	0418234	ADO/DFC FLEX SLOT	3,341
1000	0400312	CORPORAL	1,735	3017	0418236	ADO/DFC FLEX SLOT	2,185
1000	0400313	CORPORAL	1,050	3017	0418240	ADO/DFC FLEX SLOT	228
1000	0400314	CORPORAL	1,783	3017	0418247	ADO/DFC FLEX SLOT	896
1000	0400315	CORPORAL	2,193	3017	0418253	ADO/DFC FLEX SLOT	226
1000	0400316	CORPORAL	1,236	3017	0418254	ADO/DFC FLEX SLOT	3,099
1000	0400318	CORPORAL	475	3017	0418255	ADO/DFC FLEX SLOT	3,023
1000	0400320	CORPORAL	1,429	3017	0418257	ADO/DFC FLEX SLOT	745
1000	0400321	CORPORAL	1,595	3017	0418300	TECHNOLOGY DIRECTOR	9,346
1000	0400323	CORPORAL	430	3017	0418302	CORPORAL	213
1000	0400326	CORPORAL	1,015	3017	0418303	CORPORAL	602
1000	0400327	CORPORAL	1,654	3017	0418304	CORPORAL	4,113
1000	0400328	CORPORAL	2,189	3017	0418305	CORPORAL	3,676
1000	0400329	CORPORAL	416	3017	0418306	CORPORAL	189
1000	0400330	CORPORAL	939	3017	0418308	CORPORAL	4,158
1000	0400332	CORPORAL	1,034	3017	0418311	CORPORAL	4,122
1000	0400333	CORPORAL	750	3017	0418314	CORPORAL	1,548
1000	0400334	CORPORAL	771	3017	0418315	CORPORAL	546
1000	0400336	CORPORAL	1,482	3017	0418316	CORPORAL	880
1000	0400400	FIRE MARSHALL	451	3017	0418317	CORPORAL	294
1000	0400401	ASSISTANT FIRE MARSHALL	586	3017	0418318	CORPORAL	3,183
1000	0403001	JUVENILE COURT DIRECTOR	820	3017	0418320	CORPORAL	2,569
1000	0403002	LEAD JUVENILE OFFICER	631	3017	0418321	CORPORAL	5,111
1000	0403003	LEAD JUVENILE OFFICER	631	3017	0418323	CORPORAL	213
1000	0403004	LEAD JUVENILE OFFICER	632	3017	0418324	CORPORAL	916
1000	0403006	JUVENILE OFFICER	630	3017	0418325	CORPORAL	579
1000	0403007	JUVENILE OFFICER	445	3017	0418326	CORPORAL	1,205
1000	0403012	JUV INTAKE OFF II/SPECIAL POLI	6,229	3017	0418327	CORPORAL	1,140
1000	0403020	JUVENILE INTAKE DIVERSION OFFI	460	3017	0418329	CORPORAL	4,167
1000	0404001	LAW CLERK	354	3017	0418330	CORPORAL	6,936
1000	0416002	HOT CHECK ADMINISTRATOR	422	3017	0418334	CORPORAL	4,674
1000	0416003	SENIOR LEGAL ASSISTANT PROS AT	171	3017	0418336	TRANSPORT CORPORAL	4,664
1000	0416004	VICTIM ASSISTANCE PROGRAM DIR	818	3017	0418406	ADO/DFC FLEX SLOT	1,664
1000	0416005	OFFICE ADMINISTRATOR	458	3017	0418407	ADO/DFC FLEX SLOT	313
1000	0416007	BILINGUAL PARALEGAL	444	3017	0418415	ADULT DETENTION OFFICER/FLEX	2,114
1000	0416008	ASST HOT CHECK ADMINISTRATOR	442	3017	0418427	ADULT DETENTION OFFICER/FLEX	1,070
1000	0416009	JUVENILE CASE COORDINATOR- PA	452	3017	0418428	ADULT DETENTION OFFICER/FLEX	565
1000	0416010	PARALEGAL	195	3017	0418448	ADULT DETENTION OFFICER/FLEX	1,120
1000	0416011	VA COORDINATOR DOM VIOLENCE CA	588	3017	0418493	ADULT DETENTION OFFICER/FLEX	953
1000	0416012	ADMINISTRATIVE ASSISTANT	450	3017	0418495	ADO/DFC FLEX SLOT	4
1000	0417003	INVESTIGATOR COURT & TRIAL COO	413	30170418	1005	OVERTIME/OTHER PREMIUM COMP	82,761
1000	0417004	CASE COORDINATOR PUBLIC DEFEND	3,644	30170418	1009	HEALTH INSURANCE MATCHING	5,126
1000	0417005	LEGAL ASSISTANT-PUBLIC DEFEND	3	30170418	1010	WORKMEN'S COMPENSATION	5,270
1000	0419001	CORONER	11,487	30170418	1011	UNEMPLOYEMENT COMPENSATION	5,960
1000	0419002	OFFICE MANAGER	1,073	30170418	1016	LIFE INSURANCE	924
1000	0444001	JDC DIRECTOR	1,242	30170418	1017	HOLIDAY INCENTIVE	1,626
1000	0444002	ASSISTANT DIRECTOR JDC	169				

ORDINANCE NO. 2018-**APPROPRIATION ORDINANCE:**

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

**AN ORDINANCE ADJUSTING CARRYOVER
REVENUES IN VARIOUS FUNDS FOR 2018.**

ARTICLE 1. There are hereby reduced carryover revenues in the various County Funds as follows for 2018:

GENERAL	CARRYOVER (1000-6999)	598,499
EMPLOYEE INSURANCE	CARRYOVER (1002-6999)	52,663
FLEX SPENDING	CARRYOVER (1800-6999)	16,058
COLLECTOR'S AUTOMATION	CARRYOVER (3001-6999)	60,276
ASSESSOR'S AMENDMENT 79 FUND	CARRYOVER (3004-6999)	3,790
RECORDER'S COST	CARRYOVER (3006-6999)	24,109
CHILD SUPPORT COST	CARRYOVER (3012-6999)	635
COMMUNICATION FACILITY/EQUIP	CARRYOVER (3014-6999)	132,060
JAIL OPERATION & MAINTENANCE	CARRYOVER (3017-6999)	66,157
BOATING SAFETY	CARRYOVER (3019-6999)	744
CIRCUIT CLERK COMMISSIONER FEE	CARRYOVER (3039-6999)	91
ASSESSOR'S LATE ASSESSMENT	CARRYOVER (3042-6999)	345
HIV CLINIC	CARRYOVER (3401-6999)	1,283
LAW LIBRARY	CARRYOVER (3402-6999)	1,065
DRUG COURT PROGRAM FUND	CARRYOVER (3406-6999)	80
RURAL COMMUNITY GRANT	CARRYOVER (3503-6999)	36
DEM GRANT FUND	CARRYOVER (3511-6999)	3,159
DRUG COURT GRANT FUND	CARRYOVER (3513-6999)	3,750

ARTICLE 2. There is hereby recognized additional carryover revenues in the various County Funds as follows for 2018:

ROAD	CARRYOVER (2000-6999)	220,582
TREASURER'S AUTOMATION	CARRYOVER (3000-6999)	472
CIRCUIT COURT AUTOMATION	CARRYOVER (3002-6999)	3,073
COUNT CLERK'S COST	CARRYOVER (3005-6999)	5,301
COUNTY LIBRARY	CARRYOVER (3008-6999)	111,934
COUNTY CLERK'S OPERATING	CARRYOVER (3010-6999)	836
EMERGENCY 9-1-1	CARRYOVER (3020-6999)	29,931
ADULT DRUG COURT	CARRYOVER (3028-6999)	1,658
CIRCUIT COURT JUVENILE DIVISION	CARRYOVER (3031-6999)	475
JUVENILE COURT REPRESENTATION	CARRYOVER (3032-6999)	121
COURT COSTS AND FINES	CARRYOVER (5800-6999)	12,228

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery

Date of Passage: March 15, 2018

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____