



WASHINGTON COUNTY, ARKANSAS
County Courthouse

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday, December 11, 2018
Immediately Following County Services
Washington County Quorum Court Room

Quorum Court Finance & Budget Committee As A Whole

Bill Ussery - Chair

A G E N D A

1. Call to Order
2. Adoption of Agenda
3. Treasurer's Report (3.1 – 3.5)
Bobby Hill
4. Comptroller's Report (4.1 – 4.2)
Shannon Worthen
5. Line Item Transfer Approval – Judge Martin (5.1)
6. Line Item Transfer Approval – Animal Services (6.1)
7. Line Item Transfer Approval – Archives (7.1)
8. Line Item Transfer Approval – Judge Taylor (8.1)
9. Line Item Transfer Approval – Coroner (9.1)
10. AN ORDINANCE APPROPRIATING ADDITIONAL REVENUES OF \$54,462.13 FROM THE GENERAL FUND TO VARIOUS LINE ITEMS IN THE SHERIFF'S BUDGET FOR 2018 (10.1)
11. AN ORDINANCE REDUCING THE AMOUNT OF \$4,056.21 FROM UNAPPROPRIATED RESERVES IN THE CIRCUIT COURT AUTOMATION FUND (3002); AND, APPROPRIATING SAID \$4,056.21 TO LINE ITEM 30020437 IN THE CIRCUIT COURT AUTOMATION FUND BUDGET FOR 2018 (11.1)

12. AN ORDINANCE REDUCING \$3,898.55 FROM UNAPPROPRIATED COUNTY RESERVES (1000) AND APPROPRIATING SAID AMOUNT TO THE OTHER PROFESSIONAL SERVICES LINE ITEM (10000122-3009) IN THE QUORUM COURT'S BUDGET FOR 2018 (12.1)
13. Discussion on Updated Budget (13.1-13.2)
14. Other Business: Any other business to be discussed by the Committee will be brought up at this time.
15. Public Comments
16. Adjournment

TREASURER'S FINANCIAL SUMMARY

3.1

11/1/2018 TO 11/30/2018

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$8,825,088.22	\$5,250,901.64	\$2,539,665.08	\$11,536,324.78
1002 EMPLOYEE INSURANCE	\$2,837,578.96	\$418,177.88	\$319,786.29	\$2,935,970.55
1800 FLEX SPENDING	\$6,170.65	\$17,566.80	\$19,743.78	\$3,993.67
1906 ANIMAL SHELTER FUND	\$2,649.18	\$0.00	\$0.00	\$2,649.18
2000 ROAD	\$3,437,987.26	\$1,106,056.18	\$1,134,698.08	\$3,409,345.36
3000 TREASURER'S AUTOMATION	\$158,332.93	\$187.59	\$1,350.83	\$157,169.69
3001 COLLECTOR'S AUTOMATION	\$578,272.43	\$696.02	\$9,568.76	\$569,399.69
3002 CIRCUIT COURT AUTOMATION	\$162,996.44	\$2,545.37	\$2,750.08	\$162,791.73
3004 ASSESSOR'S AMENDMENT 79 FUN	\$130,685.46	\$155.90	\$150.00	\$130,691.36
3005 COUNTY CLERK'S COST	\$561,847.83	\$12,182.55	\$3,220.93	\$570,809.45
3006 RECORDER'S COST	\$1,000,000.00	\$130,719.26	\$130,719.26	\$1,000,000.00
3008 COUNTY LIBRARY	\$887,514.47	\$635,945.04	\$203,774.94	\$1,319,684.57
3010 COUNTY CLERK OPERATING	\$37,880.59	\$494.68	\$288.92	\$38,086.35
3012 CHILD SUPPORT COST	\$10,628.97	\$234.47	\$4.69	\$10,858.75
3014 COMMUNICATION FACILITY/EQUIP	\$304,145.83	\$25,675.98	\$58,440.81	\$271,381.00
3017 JAIL OPERATION & MAINTENANCE	\$833,398.57	\$1,241,735.31	\$1,297,752.00	\$777,381.88
3019 BOATING SAFETY	\$16,842.91	\$18.79	\$35.24	\$16,826.46
3020 EMERGENCY 9-1-1	\$965,020.91	\$33,589.96	\$36,271.30	\$962,339.57
3028 ADULT DRUG COURT	\$25,205.76	\$1,474.29	\$29.49	\$26,650.56
3031 CIRCUIT COURT JUVENILE DIVISIO	\$12,888.71	\$409.82	\$408.54	\$12,889.99
3032 JUVENILE COURT REPRESENTATI	\$1,788.23	\$192.09	\$3.84	\$1,976.48
3039 CIRCUIT CLERK COMMISSIONER F	\$22,541.51	\$241.22	\$4.82	\$22,777.91
3042 ASSESSOR'S LATE ASSESSMENT	\$12,955.63	\$2,328.33	\$0.00	\$15,283.96
3400 FEMA	\$326,339.18	\$0.00	\$87,590.02	\$238,749.16
3401 HIV CLINIC	\$183,211.59	\$1,436.48	\$9,097.76	\$175,550.31
3402 LAW LIBRARY	\$337,684.85	\$10,493.04	\$7,641.10	\$340,536.79
3404 DRUG ENFORCEMENT - STATE	\$41,045.69	\$1,198.04	\$989.75	\$41,253.98
3405 DRUG ENFORCEMENT - FEDERAL	\$30,165.47	\$37.26	\$5,873.16	\$24,329.57
3406 DRUG COURT PROGRAM FUND	\$170,787.69	\$2,231.49	\$44.63	\$172,974.55
3501 HIDTA	\$0.00	\$107,652.70	\$107,652.70	\$0.00
3503 RURAL COMMUNITY GRANT	\$122,466.11	\$105.16	\$237.74	\$122,333.53
3510 JDC GRANT FUND	\$31,071.51	\$0.00	\$1,057.39	\$30,014.12
3511 DEM GRANT FUND	\$175,468.97	\$880.00	\$193,333.28	(\$16,984.31)
3512 ENVIRONMENTAL AFFAIRS GRAN	(\$460.61)	\$360.53	\$12,779.19	(\$12,879.27)
3513 DRUG COURT GRANT FUND	\$6,184.05	\$0.00	\$5,385.38	\$798.67
3514 LAW ENFORCEMENT GRANT FUN	\$10,948.69	\$0.00	\$2,483.75	\$8,464.94
3515 ANIMAL SHELTER GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3516 ANIMAL SHELTER PROJECTS FUN	\$44,544.73	\$1,580.21	\$0.00	\$46,124.94
3517 JUVENILE COURT GRANT FUND	\$464.18	\$0.00	\$354.83	\$109.35
3518 AR HERITAGE PRESERVATION FU	\$0.00	\$0.00	\$0.00	\$0.00
3999 COURT SECURITY GRANT	\$15,000.00	\$0.00	\$0.00	\$15,000.00
5800 COURT COSTS AND FINES	\$848,549.65	\$29,232.24	\$26,109.14	\$851,672.75
Sub-Total	\$23,175,893.20	\$9,036,736.32	\$6,219,297.50	\$25,993,332.02
6000 TREASURER'S COMMISSION	\$1,259,078.74	\$420,407.08	\$0.00	\$1,679,485.82
6002 COLLECTOR'S UNAPPORTIONED	\$11,178,320.60	\$67,717,395.17	\$60,922,133.58	\$17,973,582.19
6003 PROPERTY TAX RELIEF	\$573,910.91	\$677.51	\$0.00	\$574,588.42
6004 DELINQUENT PERSONAL TAX	\$0.00	\$107,272.01	\$107,272.01	\$0.00
6005 DELINQUENT REAL TAXES	\$0.00	\$189,689.21	\$189,689.21	\$0.00
6006 TIMBER TAX	\$0.00	\$18,829.16	\$18,829.16	\$0.00
6008 STATE LAND SALES	\$0.00	\$48,868.31	\$48,868.31	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$77,456.23	\$77,456.23	\$0.00
6011 INTEREST	\$0.00	\$45,377.08	\$45,377.08	\$0.00

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6013 COMMON SCHOOL	\$6,844.18	\$7.06	\$0.00	\$6,851.24
6016 COUNTY FIRE PROTECTION PREM	\$0.00	\$13,305.12	\$13,305.12	\$0.00
6406 BOSTON MOUNTAIN SOLID WAST	\$782.51	\$0.92	\$0.02	\$783.41
6425 HAZMAT	\$0.00	\$258.18	\$258.18	\$0.00
6475 ESCHEATED ESTATES	\$25,601.09	\$0.00	\$0.00	\$25,601.09
6498 PAYROLL	\$0.00	\$1,568,011.99	\$1,568,011.99	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$972,650.01	\$972,650.01	\$0.00
6550 MORROW FIRE DUES	\$0.00	\$4,252.60	\$4,252.60	\$0.00
6551 WHEELER FIRE DUES	\$0.00	\$10,260.21	\$10,260.21	\$0.00
6552 ROUND MOUNTAIN FIRE DUES	\$0.00	\$15,390.33	\$15,390.33	\$0.00
6553 NOB HILL FIRE DUES	\$0.00	\$23,220.67	\$23,220.67	\$0.00
6554 GOSHEN FIRE DUES	\$0.00	\$35,744.38	\$35,744.38	\$0.00
6555 PGROVE/FARM FIRE DUES	\$0.00	\$27,477.00	\$27,477.00	\$0.00
6556 LINCOLN FIRE DUES	\$0.00	\$22,779.63	\$22,779.63	\$0.00
6557 WEDINGTON FIRE DUES	\$0.00	\$14,585.38	\$14,585.38	\$0.00
6558 STRICKLER FIRE DUES	\$0.00	\$6,030.14	\$6,030.14	\$0.00
6559 WHITEHOUSE FIRE DUES	\$0.00	\$3,361.59	\$3,361.59	\$0.00
6560 WEST FORK FIRE DUES	\$0.00	\$19,861.62	\$19,861.62	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$1,903,954.94	\$1,903,954.94	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$2,300,826.14	\$2,300,826.14	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$100,582.07	\$100,582.07	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$29,773.21	\$29,773.21	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$40,786.91	\$40,786.91	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$3,150.43	\$3,150.43	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$113,310.25	\$113,310.25	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$112,583.06	\$112,583.06	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$11,967.42	\$11,967.42	\$0.00
6610 CITY OF ELKINS	\$0.00	\$44,832.98	\$44,832.98	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$34,007.60	\$34,007.60	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$167,820.92	\$167,820.92	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$32,996.38	\$32,996.38	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$1,829,940.17	\$1,829,940.17	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$23,037,366.05	\$23,037,366.05	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$1,525,868.91	\$1,525,868.91	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$791,854.30	\$791,854.30	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$621,370.68	\$621,370.68	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$214,967.72	\$214,967.72	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRICT	\$0.00	\$1,440,206.04	\$1,440,206.04	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$976,907.22	\$976,907.22	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$19,017,155.26	\$19,017,155.26	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$1,016,690.66	\$1,016,690.66	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$8,683.40	\$8,683.40	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$2,687.14	\$2,687.14	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.00	\$3,095.00	\$3,095.00	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$151,979.19	\$151,979.19	\$0.00
Sub-Total	\$13,044,538.03	\$126,898,532.64	\$119,682,178.50	\$20,260,892.17
Grand Total	\$36,220,431.23	\$135,935,268.96	\$125,901,476.00	\$46,254,224.19

**Washington County
Share
1% Sales Tax**

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 528,839.39	\$ 456,079.11	\$ 482,108.05	\$ 483,415.03	\$ 522,990.02	\$ 550,868.35	\$ 591,049.87	\$ 594,311.53	\$ 3,261.66	0.55%
FEBRUARY	\$ 522,004.94	\$ 534,964.73	\$ 560,453.64	\$ 546,070.55	\$ 590,906.69	\$ 634,522.78	\$ 657,693.76	\$ 699,585.37	\$ 41,891.61	6.37%
MARCH	\$ 413,051.03	\$ 450,409.10	\$ 477,879.03	\$ 448,997.27	\$ 507,524.87	\$ 497,355.57	\$ 563,796.75	\$ 571,126.42	\$ 7,329.67	1.30%
APRIL	\$ 403,112.47	\$ 461,104.84	\$ 471,218.29	\$ 506,372.56	\$ 488,570.54	\$ 575,480.83	\$ 560,307.27	\$ 573,905.69	\$ 13,598.42	2.43%
MAY	\$ 472,712.52	\$ 478,896.50	\$ 501,897.60	\$ 523,935.85	\$ 553,523.85	\$ 560,163.04	\$ 620,561.37	\$ 668,308.40	\$ 47,747.03	7.69%
JUNE	\$ 449,747.58	\$ 478,492.97	\$ 491,445.68	\$ 497,417.41	\$ 538,818.16	\$ 542,093.69	\$ 582,114.57	\$ 634,192.23	\$ 52,077.66	8.95%
JULY	\$ 464,891.14	\$ 488,484.29	\$ 512,705.28	\$ 543,193.15	\$ 562,205.97	\$ 594,061.54	\$ 645,929.51	\$ 671,785.93	\$ 25,856.42	4.00%
AUGUST	\$ 506,632.17	\$ 492,098.53	\$ 517,562.90	\$ 541,398.70	\$ 561,562.16	\$ 573,182.38	\$ 628,097.95	\$ 674,315.22	\$ 46,217.27	7.36%
SEPTEMBER	\$ 486,489.12	\$ 485,875.50	\$ 506,203.71	\$ 522,577.89	\$ 559,846.18	\$ 610,951.54	\$ 618,556.85	\$ 650,522.82	\$ 31,965.97	5.17%
OCTOBER	\$ 493,865.95	\$ 524,225.53	\$ 529,648.78	\$ 556,523.36	\$ 564,542.83	\$ 600,200.52	\$ 628,727.96	\$ 666,705.32	\$ 37,977.36	6.04%
NOVEMBER	\$ 464,872.55	\$ 513,145.28	\$ 524,003.34	\$ 528,601.71	\$ 555,283.17	\$ 581,096.92	\$ 622,960.44	\$ 651,848.88	\$ 28,888.44	4.64%
DECEMBER	\$ 475,316.94	\$ 475,061.83	\$ 496,158.50	\$ 530,080.45	\$ 589,880.03	\$ 590,796.20	\$ 605,076.44			
TOTAL	\$ 5,681,535.80	\$ 5,838,838.21	\$ 6,071,284.80	\$ 6,228,583.93	\$ 6,595,654.47	\$ 6,910,773.36	\$ 7,324,872.74	\$ 7,056,607.81	\$ 336,811.51	4.94%
Projection				\$ 6,182,573.00	\$6,306,000.00	\$6,607,000.00	\$6,982,590.00	\$7,500,000.00		
% Increase (Decrease) Over Prior Year	-18.90%	2.77%	3.98%	2.59%	5.89%	4.78%	5.99%			

Bobby Hill, Washington County Treasurer

**Washington County
1/4 Cent Sales Tax
Jail**

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 560,927.46	\$ 607,562.74	\$ 641,929.09	\$ 643,839.31	\$ 706,319.00	\$ 748,742.18	\$ 803,357.04	\$ 807,790.30	\$ 4,433.26	0.55%
FEBRUARY	\$ 695,138.32	\$ 712,316.34	\$ 746,149.81	\$ 727,140.60	\$ 803,498.30	\$ 862,445.56	\$ 893,939.65	\$ 950,878.87	\$ 56,939.22	6.37%
MARCH	\$ 550,192.62	\$ 599,710.91	\$ 636,266.42	\$ 597,968.39	\$ 690,190.91	\$ 676,007.43	\$ 766,314.50	\$ 776,277.01	\$ 9,962.51	1.30%
APRIL	\$ 536,836.47	\$ 614,155.67	\$ 627,782.50	\$ 674,308.75	\$ 664,344.88	\$ 782,195.55	\$ 761,571.59	\$ 780,054.62	\$ 18,483.03	2.43%
MAY	\$ 629,738.86	\$ 637,876.96	\$ 668,535.86	\$ 697,725.30	\$ 752,661.75	\$ 761,375.56	\$ 843,469.17	\$ 908,367.10	\$ 64,897.93	7.69%
JUNE	\$ 599,080.09	\$ 637,073.28	\$ 654,698.79	\$ 671,019.05	\$ 732,645.30	\$ 736,815.63	\$ 791,212.15	\$ 861,996.28	\$ 70,784.13	8.95%
JULY	\$ 619,269.37	\$ 650,315.43	\$ 682,767.47	\$ 732,745.73	\$ 764,623.29	\$ 807,450.51	\$ 877,949.63	\$ 913,093.78	\$ 35,144.15	4.00%
AUGUST	\$ 674,790.85	\$ 655,952.07	\$ 689,323.14	\$ 730,416.24	\$ 763,552.30	\$ 779,071.48	\$ 853,712.92	\$ 916,531.60	\$ 62,818.68	7.36%
SEPTEMBER	\$ 647,947.96	\$ 647,051.84	\$ 674,155.78	\$ 705,020.78	\$ 760,783.96	\$ 830,407.46	\$ 840,744.62	\$ 884,192.89	\$ 43,448.27	5.17%
OCTOBER	\$ 657,739.09	\$ 698,092.01	\$ 705,337.92	\$ 750,739.83	\$ 767,328.58	\$ 815,794.64	\$ 854,569.22	\$ 906,188.19	\$ 51,618.97	6.04%
NOVEMBER	\$ 619,279.85	\$ 683,671.11	\$ 697,965.01	\$ 714,016.92	\$ 754,742.82	\$ 789,828.96	\$ 846,730.01	\$ 885,995.26	\$ 39,265.25	4.64%
DECEMBER	\$ 633,224.20	\$ 633,026.02	\$ 660,817.18	\$ 716,050.35	\$ 801,766.99	\$ 803,012.25	\$ 822,422.00			
TOTAL	\$ 7,424,165.14	\$ 7,776,804.38	\$ 8,085,728.97	\$ 8,360,991.25	\$ 8,962,458.08	\$ 9,393,147.21	\$ 9,955,992.50	\$ 9,591,365.90	\$ 457,795.40	4.94%
Projection				\$ 8,233,781.00	\$ 8,480,800.00	\$ 8,870,000.00	\$ 9,515,000.00	\$ 10,100,000.00		
% Increase (Decrease) Over Prior Year	3.49%	4.75%	3.97%	3.40%	7.19%	4.81%	5.99%			

Bobby Hill, Washington County Treasurer

Road 1/2 cent State Sales Tax

MONTH	2013	2014	2015	2016	2017	2018	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ -	\$ 109,951.41	\$ 111,135.47	\$ 112,485.66	\$ 127,662.71	\$ 142,638.93	\$ 14,976.22	11.73%
FEBRUARY	\$ -	\$ 106,116.96	\$ 117,456.45	\$ 120,265.33	\$ 129,891.45	\$ 134,231.52	\$ 4,340.07	3.34%
MARCH	\$ -	\$ 97,698.38	\$ 103,813.19	\$ 109,104.83	\$ 116,372.71	\$ 124,818.42	\$ 8,445.71	7.26%
APRIL	\$ -	\$ 108,965.54	\$ 110,775.02	\$ 119,761.46	\$ 126,957.07	\$ 132,348.65	\$ 5,391.58	4.25%
MAY	\$ -	\$ 106,526.95	\$ 113,383.64	\$ 115,795.59	\$ 125,526.35	\$ 137,039.28	\$ 11,512.93	9.17%
JUNE	\$ -	\$ 106,480.61	\$ 112,322.69	\$ 112,127.03	\$ 126,077.85	\$ 132,487.65	\$ 6,409.80	5.08%
JULY	\$ -	\$ 109,633.84	\$ 109,939.12	\$ 119,908.88	\$ 132,195.23	\$ 140,320.10	\$ 8,124.87	6.15%
AUGUST	\$ 49,211.09	\$ 108,742.49	\$ 116,652.45	\$ 122,694.55	\$ 125,513.27	\$ 137,912.38	\$ 12,399.11	9.88%
SEPTEMBER	\$ 102,519.63	\$ 111,407.85	\$ 119,891.88	\$ 126,633.11	\$ 130,620.12	\$ 141,449.96	\$ 10,829.84	8.29%
OCTOBER	\$ 106,851.61	\$ 110,226.93	\$ 121,372.23	\$ 124,904.14	\$ 131,557.47	\$ 140,556.69	\$ 8,999.22	6.84%
NOVEMBER	\$ 99,982.80	\$ 110,422.35	\$ 116,521.71	\$ 123,750.85	\$ 125,454.20	\$ 134,449.34	\$ 8,995.14	7.17%
DECEMBER	\$ 101,745.30	\$ 107,082.96	\$ 112,832.67	\$ 117,672.65	\$ 122,782.89			
TOTAL	\$ 460,310.43	\$ 1,293,256.27	\$ 1,366,096.52	\$ 1,425,104.08	\$ 1,520,611.32	\$ 1,498,252.92	\$ 100,424.49	7.18%
Projection		\$ 1,192,800.00	\$ 1,294,000.00	\$ 1,300,000.00	\$ 1,420,000.00	\$ 1,480,000.00		
% Increase/Decrease Over Prior Year			5.63%	4.32%	6.70%			

Bobby Hill, Washington County Treasurer

**1002 Employee Insurance
November-18**

Beginning Balance: \$2,837,578.96						
	Income			Expense		
	Current	Previous Month	YTD	Current	Previous Month	YTD
AR Blue Cross	\$ -	\$ 64,030.60	\$ 341,715.05	\$ -	\$ -	\$ -
Employee Reimbursement	\$ -	\$ -	\$ 705.90	\$ -	\$ -	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -	\$ 2,560.98	\$ -	\$ -	\$ -
Insurance - Retiree Payments	\$ 15,192.19	\$ 15,192.19	\$ 167,964.59	\$ -	\$ -	\$ 540.50
Insurance Premiums from Employees	\$ 92,825.96	\$ 91,453.15	\$ 1,075,743.01	\$ -	\$ -	\$ -
Insurance Contribution from County	\$ 298,007.00	\$ 298,240.00	\$ 3,576,783.00	\$ -	\$ -	\$ -
Life Insurance Premiums from Employees*	\$ 17,550.04	\$ 17,647.81	\$ 207,218.99	\$ 17,550.04	\$ 17,647.81	\$ 207,218.99
Life Insurance Contribution from County	\$ 7,018.00	\$ 7,018.00	\$ 84,282.00	\$ -	\$ -	\$ -
Interest	\$ 3,242.39	\$ 3,279.59	\$ 25,616.07	\$ -	\$ -	\$ -
Benefitfocus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,006.43
ACA-Centers for Medicare/Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blue Administrative Expenses	\$ -	\$ -	\$ -	\$ 17,635.42	\$ 17,875.00	\$ 190,018.72
Conexis	\$ -	\$ -	\$ 3,675.64	\$ -	\$ -	\$ -
First Care North Mana Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group Service Underwriters	\$ -	\$ -	\$ -	\$ 36,904.70	\$ 36,247.60	\$ 431,982.30
IMWELL Health	\$ -	\$ -	\$ -	\$ 14,815.70	\$ 15,798.22	\$ 197,618.33
Mutual Of Omaha Policy Holder Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCMAT Background Screening LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ozark Guidance Center	\$ -	\$ -	\$ -	\$ 2,062.50	\$ -	\$ 8,242.50
Reliastar Life Insurance Company	\$ -	\$ -	\$ -	\$ 2,267.98	\$ 2,351.56	\$ 26,528.75
TC	\$ -	\$ -	\$ -	\$ 64.85	\$ 1,346.20	\$ 4,036.62
Transfer by Court Order	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UAMS Family Medical Center	\$ -	\$ -	\$ -	\$ 1,563.81	\$ -	\$ 9,229.23
United States Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,607.49
Usable Mutual Insurance	\$ -	\$ -	\$ 1,401.52	\$ 244,075.33	\$ 466,385.73	\$ 3,086,844.33
Wageworks Inc.	\$ 1,892.34	\$ 946.17	\$ 14,011.27	\$ 396.00	\$ 396.00	\$ 4,332.24
Wash Co FOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 435,727.92	\$ 497,807.51	\$ 5,501,678.02	\$ 337,336.33	\$ 558,048.12	\$ 4,172,206.43
Ending Balance: \$2,935,970.55						

*goes into 1800 Flex Spending

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances	
			Transaction	Encumbrance	Transaction	Encumbrance			
1000 - General Fund									
1000	0100	County Judge	387,827	29,343.40	0.00	360,054.38	177.84	27,594.78	0.92
1000	0101	County Clerk	534,957	43,725.79	0.00	475,200.99	0.00	59,756.01	0.88
1000	0102	Circuit Clerk	963,568	65,074.21	0.00	865,873.42	4,756.57	92,938.01	0.90
1000	0103	Treasurer	286,982	22,223.71	0.00	266,388.86	0.00	20,593.14	0.92
1000	0104	Tax Collector	1,146,808	83,804.54	0.00	1,017,170.60	0.00	129,637.40	0.88
1000	0105	Assessor	2,210,687	181,735.20	2,162.37	2,020,628.73	4,466.05	185,592.22	0.91
1000	0106	Board of Equalization	1,090,985	83,179.36	0.00	898,828.24	166,351.82	25,804.94	0.97
1000	0107	Quorum Court	208,986	15,916.35	0.00	134,192.15	2,861.71	71,932.20	0.65
1000	0108	Buildings and Grounds	2,041,036	140,912.78	2,652.11	1,901,130.94	30,545.76	109,359.30	0.94
1000	0109	Elections	719,809	179,260.66	4,338.25	636,737.24	7,486.75	75,585.01	0.89
1000	0110	County Planning	413,008	25,502.93	5,570.72	328,888.39	10,735.63	73,383.98	0.82
1000	0113	Financial Management	337,927	23,511.75	529.38	279,762.18	1,451.14	56,713.68	0.83
1000	0115	Computer/IS Department	926,349	68,769.08	61,861.84	791,653.18	77,853.26	56,842.56	0.93
1000	0118	General Services	208,478	8,121.48	884.48	186,682.50	2,061.08	19,734.42	0.90
1000	0119	Archiving/Records Management	187,788	26,551.72	0.00	166,072.85	768.64	20,946.51	0.88
1000	0120	Grants Administrator	144,628	9,987.73	1,695.80	134,434.57	1,806.82	8,386.61	0.94
1000	0121	Human Resources	312,651	23,996.00	0.00	281,605.84	4,701.24	26,343.92	0.91
1000	0122	County Attorney	228,350	15,679.54	0.00	200,826.26	6,091.95	21,431.79	0.90
1000	0130	Unclaimed Property	0	0.00	0.00	300.00	0.00	-300.00	0.00
1000	0300	County Health	17,700	638.86	0.00	16,653.95	92.50	953.55	0.94
1000	0301	Ambulance Service	921,174	76,764.50	0.00	844,409.50	76,764.50	0.00	1.00
1000	0308	Animal Shelter	687,745	63,241.18	12,622.36	591,358.01	14,617.31	81,769.68	0.88
1000	0400	Sheriff	8,877,046	614,084.45	14,412.45	7,633,776.66	76,518.14	1,166,751.50	0.86
1000	0401	Circuit Court I	36,157	2,217.85	3,965.29	19,189.82	4,395.67	12,571.51	0.65
1000	0402	Circuit Court II	47,508	1,457.42	3,385.89	17,619.50	3,858.16	26,030.34	0.45
1000	0403	Circuit Court III	1,160,226	87,003.30	1,102.42	998,363.55	8,182.56	153,679.89	0.86
1000	0404	Circuit Court IV	123,423	7,104.18	197.08	101,634.28	1,147.17	20,641.55	0.83
1000	0405	Circuit Court V	32,295	1,576.71	0.00	22,095.22	610.36	9,589.42	0.70
1000	0406	Circuit Court VI	60,810	1,915.85	78.66	34,037.46	597.01	26,175.53	0.56
1000	0407	Circuit Court VII	36,468	1,675.68	2,888.90	31,271.56	2,931.76	2,264.68	0.93
1000	0409	District Court Fayetteville	39,802	0.00	0.00	31,364.46	0.00	8,437.54	0.78
1000	0410	District Court Springdale	32,820	0.00	0.00	23,536.11	0.00	9,283.89	0.71
1000	0411	District Court Prairie Grove	20,634	0.00	0.00	15,884.83	0.00	4,749.17	0.76

Washington County, AR

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances	
			Transaction	Encumbrance	Transaction	Encumbrance			
1000	0412	District Court West Fork	27,029	0.00	0.00	17,669.69	0.00	9,359.31	0.65
1000	0413	District Court Elkins	27,291	0.00	0.00	20,583.36	0.00	6,707.64	0.75
1000	0414	DISTRICT COURT JUDGES	46,161	0.00	0.00	46,160.35	0.00	0.65	1.00
1000	0416	Prosecuting Attorney	1,208,485	89,316.75	11,433.59	1,055,198.65	16,963.30	136,323.05	0.88
1000	0417	Public Defender	536,339	46,058.87	4,107.23	458,796.24	13,308.02	64,234.74	0.88
1000	0419	Coroner	346,960	26,349.33	1,827.66	291,519.59	3,181.37	52,259.04	0.84
1000	0420	Constables	43	0.00	0.00	26.50	0.00	16.50	0.61
1000	0428	Sheriff-Work Release	35,628	2,816.33	15,062.14	8,052.27	15,888.46	11,687.27	0.67
1000	0440	COURT REPOROTING SRVCS	18,720	1,560.00	0.00	17,160.00	1,560.00	0.00	1.00
1000	0444	Juvenile Detention	1,482,231	102,092.54	1,066.70	1,216,149.87	7,907.30	258,173.83	0.82
1000	0500	Dept of Emergency Management	370,733	22,379.82	7,271.63	309,628.06	23,975.34	37,129.60	0.89
1000	0502	Fire Departments	848,734	210,419.50	0.00	848,734.00	0.00	0.00	1.00
1000	0505	County Judge-Emergency Budget	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
1000	0702	Environmental Affairs	406,717	25,054.11	0.00	363,130.37	9,770.40	33,816.23	0.91
1000	0800	Veterans Service	158,483	8,669.21	3,588.97	121,304.10	4,520.28	32,658.62	0.79
1000	0801	Extension Office	224,612	180.00	0.00	167,541.88	55,500.00	1,570.12	0.99
1000	8888	General-Transfer Out	38,806	0.00	0.00	448,806.00	0.00	-410,000.00	11.56
Total 1000 - General Fund			30,296,604	2,439,872.67	0.00	26,718,087.16	664,405.87	2,914,111.33	0.90
1002 - Employee Insurance Fund									
1002	0125	Employee Insurance	5,152,850	319,721.44	0.00	3,998,788.88	74,062.74	1,079,998.38	0.79
Total 1002 - Employee Insurance Fund			5,152,850	319,721.44	0.00	3,998,788.88	74,062.74	1,079,998.38	0.79
1800 - Flexible Spending Fund									
1800	0126	Flexible Spending	281,000	19,743.44	0.00	231,380.21	0.00	49,619.79	0.82
Total 1800 - Flexible Spending Fund			281,000	19,743.44	0.00	231,380.21	0.00	49,619.79	0.82
1906 - Animal Shelter Fund									
1906	0308	Animal Shelter Fund	7,000	0.00	0.00	4,353.09	0.00	2,646.91	0.62
Total 1906 - Animal Shelter Fund			7,000	0.00	0.00	4,353.09	0.00	2,646.91	0.62
2000 - Road Fund									
2000	0200	County Road	10,134,243	1,085,679.06	38,427.83	8,253,236.61	284,619.72	1,596,387.49	0.84
2000	0201	Road 1/2 Cent Sales Tax	1,082,554	27,006.07	217,944.63	615,408.56	220,863.38	246,282.06	0.77

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	2000 - Road Fund	11,216,797	1,112,685.13	0.00	8,868,645.17	505,483.10	1,842,669.55	0.83
3000 - Treasurer's Automation Fund								
3000	0103 Treasurer's Automation	18,800	1,350.83	0.00	7,152.88	0.00	11,647.12	0.38
Total	3000 - Treasurer's Automation Fund	18,800	1,350.83	0.00	7,152.88	0.00	11,647.12	0.38
3001 - Collector's Automation Fund								
3001	0104 Collector's Automation	386,519	9,568.76	33,929.85	176,386.44	35,924.48	174,208.08	0.54
Total	3001 - Collector's Automation Fund	386,519	9,568.76	0.00	176,386.44	35,924.48	174,208.08	0.54
3002 - Circuit Court Automation Fund								
3002	0437 Circuit Court Automation	14,515	2,699.18	0.00	15,740.19	2,831.02	-4,056.21	1.27
Total	3002 - Circuit Court Automation Fund	14,515	2,699.18	0.00	15,740.19	2,831.02	-4,056.21	1.27
3004 - Assessor's Amendment 79 Fund								
3004	0105 Assessor's Amendment 79	25,950	150.00	0.00	10,954.76	225.92	14,769.32	0.43
Total	3004 - Assessor's Amendment 79 Fund	25,950	150.00	0.00	10,954.76	225.92	14,769.32	0.43
3005 - County Clerk's Cost Fund								
3005	0101 County Clerk's Cost	149,850	2,977.27	679.95	37,309.99	4,423.02	108,116.99	0.27
Total	3005 - County Clerk's Cost Fund	149,850	2,977.27	0.00	37,309.99	4,423.02	108,116.99	0.27
3006 - Recorder's Cost Fund								
3006	0128 Recorder's Cost	848,009	42,760.33	0.00	589,893.70	7,782.87	250,332.43	0.70
3006	8888 Recorder's Costs Transfers Out	900,000	0.00	0.00	633,623.69	0.00	266,376.31	0.70
Total	3006 - Recorder's Cost Fund	1,748,009	42,760.33	0.00	1,223,517.39	7,782.87	516,708.74	0.70
3008 - County Library Fund								
3008	0600 County Library	2,305,307	184,970.04	426.33	2,077,843.00	153,480.42	73,983.58	0.96
3008	0610 Co Lib-Greenland Branch	23,524	3,235.16	0.00	20,413.86	827.14	2,283.00	0.90
3008	0611 Co Lib-Winslow Branch	15,108	2,853.12	340.92	14,019.21	340.92	747.87	0.95
Total	3008 - County Library Fund	2,343,939	191,058.32	0.00	2,112,276.07	154,648.48	77,014.45	0.00
3010 - County Clerk Operating Fund								
3010	0101 County Clerk Operating	15,000	279.03	0.00	1,124.19	0.00	13,875.81	0.07

Washington County, AR

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3010 - County Clerk Operating Fund	15,000	279.03	0.00	1,124.19	0.00	13,875.81	0.07
3012 - Child Support Cost Fund								
3012	8888 Child Support-Transfer Out	13,000	0.00	0.00	12,364.72	0.00	635.28	0.95
Total	3012 - Child Support Cost Fund	13,000	0.00	0.00	12,364.72	0.00	635.28	0.95
3014 - Communication Facility/Equip								
3014	0400 Communicatons - Sheriff	334,784	57,927.29	4,924.05	212,676.85	98,325.80	23,781.35	0.92
Total	3014 - Communication Facility/Equip	334,784	57,927.29	0.00	212,676.85	98,325.80	23,781.35	0.92
3017 - Jail Operations & Maintenance								
3017	0127 Jail-Maintenance	1,021,106	97,993.65	6,451.12	795,021.81	55,688.67	170,395.52	0.83
3017	0418 Jail Operations	14,688,560	1,179,299.34	12,814.14	13,454,259.23	100,488.64	1,133,812.98	0.92
Total	3017 - Jail Operations & Maintenance	15,709,666	1,277,292.99	0.00	14,249,281.04	156,177.31	1,304,208.50	0.91
3019 - Boating Safety Fund								
3019	0400 Boating Safety	12,100	34.86	381.94	1,289.13	3,438.44	7,372.43	0.39
Total	3019 - Boating Safety Fund	12,100	34.86	0.00	1,289.13	3,438.44	7,372.43	0.39
3020 - Emergency 911 Fund								
3020	0501 Emergency 911	754,960	35,599.48	0.00	579,885.52	69,118.20	105,956.28	0.85
3020	0571 ACT 442 of 2013 PSAP	12,000	0.00	0.00	0.00	0.00	12,000.00	0.00
Total	3020 - Emergency 911 Fund	766,960	35,599.48	0.00	579,885.52	69,118.20	117,956.28	0.84
3028 - Adult Drug Court Fund								
3028	8888 Drug Court Program Trans Out	27,000	0.00	0.00	28,657.53	0.00	-1,657.53	1.06
Total	3028 - Adult Drug Court Fund	27,000	0.00	0.00	28,657.53	0.00	-1,657.53	1.06
3031 - Circuit Court Juv Div Fund								
3031	0446 Circuit Court Juvenile Div	18,000	400.35	1,120.71	14,086.84	1,302.99	2,610.17	0.85
Total	3031 - Circuit Court Juv Div Fund	18,000	400.35	0.00	14,086.84	1,302.99	2,610.17	0.85
3039 - Circuit Clerk Commissioner Fee								
3039	0129 Circuit Clerk Commissioner Fee	25,000	0.00	0.00	24,027.86	0.00	972.14	0.96

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3039 - Circuit Clerk Commissioner Fee	25,000	0.00	0.00	24,027.86	0.00	972.14	0.96
3400 - FEMA								
3400	0202 Dye Creek Low Water Crossings	903,883	62,710.12	60,294.28	387,308.05	60,350.99	456,223.96	0.49
3400	0203 FEMA 2017 Flood	625,071	24,879.90	0.00	594,868.93	430.77	29,771.30	0.95
Total	3400 - FEMA	1,528,954	87,590.02	0.00	982,176.98	60,781.76	485,995.26	0.68
3401 - HIV Clinic Fund								
3401	0305 HIV Clinic	209,763	9,093.33	0.00	109,808.48	56,078.77	43,875.75	0.79
Total	3401 - HIV Clinic Fund	209,763	9,093.33	0.00	109,808.48	56,078.77	43,875.75	0.79
3402 - Law Library Fund								
3402	0422 Law Library	98,835	7,453.71	0.00	80,682.69	12,016.32	6,135.99	0.93
Total	3402 - Law Library Fund	98,835	7,453.71	0.00	80,682.69	12,016.32	6,135.99	0.93
3404 - Drug Enforcement - State Fund								
3404	0400 Drug Enforcement-State	52,404	965.79	2,395.00	13,154.78	2,395.00	36,855.17	0.29
Total	3404 - Drug Enforcement - State Fund	52,404	965.79	0.00	13,154.78	2,395.00	36,855.17	0.29
3405 - Drug Enforcement- Fed Fund								
3405	0400 Drug Enforcement-Federal	47,454	5,873.16	0.00	23,282.27	682.28	23,490.27	0.50
Total	3405 - Drug Enforcement- Fed Fund	47,454	5,873.16	0.00	23,282.27	682.28	23,490.27	0.50
3501 - HIDTA								
3501	0426 HIDTA 2016	25	0.00	0.00	0.00	0.00	25.00	0.00
3501	0430 HIDTA 2018	381,554	26,805.50	0.00	49,313.50	0.00	332,240.50	0.12
3501	0487 HIDTA 2017	299,791	80,847.20	0.00	268,659.03	0.00	31,131.97	0.89
Total	3501 - HIDTA	681,370	107,652.70	0.00	317,972.53	0.00	363,397.47	0.46
3503 - Rural Community Grants Fund								
3503	0603 Brentwood Community Grant	8,036	132.58	0.00	1,419.13	160.00	6,456.87	0.19
3503	0624 Sugar Mountain Road Grant	70,000	0.00	0.00	0.00	0.00	70,000.00	0.00
3503	0625 Evansville Storm Shelter Grant	38,995	0.00	0.00	38,995.00	0.00	0.00	1.00
3503	0626 Musteen & Blue Hole Road	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
3503	0627 Parker Branch Bridge Grant	150,000	0.00	0.00	0.00	0.00	150,000.00	0.00

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3503 - Rural Community Grants Fund	342,031	132.58	0.00	40,414.13	160.00	301,456.87	0.11
3510 - JDC Grant Fund								
3510	0453 JDC-GIA 2017/2018	25,039	0.00	0.00	25,044.10	0.00	-5.10	1.00
3510	0454 JDC GIA 2018-19 Grant	31,167	1,057.39	320.90	1,253.86	5,719.73	24,193.41	0.22
Total	3510 - JDC Grant Fund	56,206	1,057.39	0.00	26,297.96	5,719.73	24,188.31	0.56
3511 - DEM Grant Fund								
3511	0545 MRC	6,946	0.00	0.00	0.00	0.00	6,946.00	0.00
3511	0546 MRC2	5,000	0.00	0.00	3,659.15	0.00	1,340.85	0.73
3511	0547 MRC 2013	1,561	0.00	0.00	0.00	0.00	1,561.00	0.00
3511	0561 USAR 2016	255,000	0.00	0.00	255,000.00	0.00	0.00	1.00
3511	0562 SWAT 2016	65,721	0.00	0.00	65,147.95	0.00	573.05	0.99
3511	0563 USAR 2017	265,000	190,940.21	4,645.50	192,612.84	5,145.50	67,241.66	0.74
3511	0564 SWAT 2017	185,224	0.00	0.00	39,420.41	0.00	145,803.59	0.21
3511	0565 SWAT 2018	247,000	0.00	0.00	0.00	0.00	247,000.00	0.00
3511	0566 USAR 2018	345,951	0.00	0.00	0.00	0.00	345,951.00	0.00
3511	0567 WMD Fayetteville Fire 2018	235,000	0.00	0.00	0.00	0.00	235,000.00	0.00
3511	0570 DEM Radio System	114,582	2,393.07	1,937.40	11,037.42	1,937.40	101,607.18	0.11
Total	3511 - DEM Grant Fund	1,726,985	193,333.28	0.00	566,877.77	7,082.90	1,153,024.33	0.33
3512 - Environmental Affairs Grant Fd								
3512	0759 BMT05-14EW	37,257	12,486.81	0.00	17,586.67	0.00	19,670.33	0.47
3512	0761 BMT04-14EW	8,233	0.00	0.00	0.00	0.00	8,233.00	0.00
3512	0763 WC15-08	3,047	292.38	0.00	2,742.38	0.00	304.62	0.90
3512	0764 ADEQ-BMT WC16-07	4,390	0.00	0.00	0.00	0.00	4,390.00	0.00
3512	8888 Transfer Out	0	0.00	0.00	356.92	0.00	-356.92	0.00
Total	3512 - Environmental Affairs Grant Fd	52,927	12,779.19	0.00	20,685.97	0.00	32,241.03	0.00
3513 - Drug Court Grant Fund								
3513	0483 OJP Drug Court Enhancement	0	0.00	0.00	-47.00	0.00	47.00	0.00
3513	0485 Drug Crt Accountability	28,758	0.00	0.00	27,200.03	0.00	1,557.97	0.94
3513	0486 Veterans Treatment	1,243	0.00	0.00	1,240.00	0.00	3.00	1.00
3513	0488 Drug Court Grant Project	384	0.00	0.00	0.00	0.00	384.00	0.00
3513	0491 SAMHSA 2017/2018	322,373	-650.17	306.00	318,969.64	406.00	2,997.36	0.99

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used With Encumbrances
			Transaction	Encumbrance	Transaction	Encumbrance		
3513	0492 SAMHSA 2018/2019	325,000	6,035.55	0.00	6,035.55	0.00	318,964.45	0.01
3513	8888 Transfer Out	0	0.00	0.00	11,318.43	0.00	-11,318.43	0.00
Total 3513 - Drug Court Grant Fund		677,758	5,385.38	0.00	364,716.65	406.00	312,635.35	0.00
3514 - Law Enforcement Grant Fund								
3514	0467 JAG 2015	1,854	0.00	0.00	0.00	0.00	1,854.00	0.00
3514	0469 JAG 2017	14,024	0.00	0.00	14,024.00	0.00	0.00	1.00
3514	0476 SCAAP 2016	33,184	2,108.75	0.00	14,708.75	9,963.10	8,512.15	0.74
3514	0497 ADR Grant	17,800	375.00	0.00	3,750.00	0.00	14,050.00	0.21
Total 3514 - Law Enforcement Grant Fund		66,862	2,483.75	0.00	32,482.75	9,963.10	24,416.15	0.63
3516 - Animal Shelter Projects Fund								
3516	0308 Animal Shelter Projects	39,413	0.00	1,604.00	3,263.56	1,604.00	34,545.44	0.12
Total 3516 - Animal Shelter Projects Fund		39,413	0.00	0.00	3,263.56	1,604.00	34,545.44	0.12
3517 - JUVENILE COURT GRANT FUND								
3517	0458 JABG-2017	13,539	0.00	0.00	8,849.48	0.00	4,689.52	0.65
3517	0459 DHS-JDAI 2018	20,000	354.83	0.00	354.83	0.00	19,645.17	0.01
3517	8888 Transfer Out	0	0.00	0.00	1,760.87	0.00	-1,760.87	0.00
Total 3517 - JUVENILE COURT GRANT FUND		33,539	354.83	0.00	10,965.18	0.00	22,573.82	0.00
3518 - AR HERITAGE PRESERVATION FUNI								
3518	0630 AR HERITAGE PRESERVATION 20	76,000	0.00	0.00	0.00	0.00	76,000.00	0.00
Total 3518 - AR HERITAGE PRESERVATION FUND		76,000	0.00	0.00	0.00	0.00	76,000.00	0.00
3999 - Courthouse Security Grant Fund								
3999	0506 2018 Court Security Grant	15,000	0.00	14,999.50	0.00	14,999.50	0.50	1.00
Total 3999 - Courthouse Security Grant Fund		15,000	0.00	0.00	0.00	14,999.50	0.50	1.00
5800 - Court Costs & Fines Fund								
5800	0117 Court Costs & Fines	359,216	25,524.50	0.00	325,888.14	0.00	33,327.86	0.90
Total 5800 - Court Costs & Fines Fund		359,216	25,524.50	0.00	325,888.14	0.00	33,327.86	0.90
Grand Total		74,628,063	5,973,800.98	566,649.97	61,446,655.75	1,950,039.60	11,231,368.45	0.84

Unappropriated Reserve Balance Report							
11/1/2018 to 11/30/2018							
	1/1/2018	11/1/2018			11/30/2018		
Fund Description	Unappropriated Reserve Balance	Unappropriated Reserve Balance	NOVEMBER Change	Change Explanation	Unappropriated Reserve Balance	YTD Change	
1000 - General Fund	6,027,605	5,375,893	(4,720)	ORD2018-59 Transfer from Unappropriated Reserves for Title/Grade Increases for Sheriff Employees	5,371,173	(656,432)	
1002 - Employee Insurance Fund	947,305	894,642	0		894,642	(52,663)	
1800 - Flexible Spending Fund	11,500	(4,558)	0		(4,558)	(16,058)	
2000 - Road Fund	1,163,725	1,384,389	(930,000)	ORD2018-56 Transfer in Anticipation of Funds coming from the Brush Creek Bridge FEMA Grant Fund	454,389	(709,336)	
3000 - Treasurer's Automation Fund	129,403	129,875	0		129,875	472	
3001 - Collector's Automation Fund	340,001	279,725	0		279,725	(60,276)	
3002 - Circuit Court Automation Fund	145,109	148,182	0		148,182	3,073	
3004 - Assessor's Amendment 79 Fund	91,459	87,669	0		87,669	(3,790)	
3005 - County Clerk's Cost Fund	400,603	405,904	0		405,904	5,301	
3006 - Recorder's Cost Fund	558,466	534,357	0		534,357	(24,109)	
3008 - County Library Fund	662,112	820,921	0		820,921	158,809	
3010 - County Clerk Operating Fund	19,848	20,684	0		20,684	836	
3012 - Child Support Cost Fund	12,173	11,538	0		11,538	(635)	
3014 - Communication Facility/Equip	228,221	88,307	0		88,307	(139,914)	
3017 - Jail Operations & Maintenance	(1,210,682)	(1,337,992)	(541)	ORD2018-59 Transfer from Unappropriated Jail Reserves for Title/Grade Increases for Jail Employees	(1,338,533)	(127,851)	
3019 - Boating Safety Fund	15,934	3,090	0		3,090	(12,844)	
3020 - Emergency 911 Fund	678,578	708,509	0		708,509	29,931	
3028 - Adult Drug Court Fund	24,048	25,706	0		25,706	1,658	
3031 - Circuit Court Juv Div Fund	4,621	5,096	0		5,096	475	
3032 - Juv Crt Representation Fund	1,243	1,364	0		1,364	121	
3039 - Circuit Clerk Commissioner Fee	15,653	15,562	0		15,562	(91)	
3042 - Assessor's Late Asmnt Fee Fund	11,092	10,747	0		10,747	(345)	
3401 - HIV Clinic Fund	47,360	46,077	0		46,077	(1,283)	
3402 - Law Library Fund	291,483	287,361	0		287,361	(4,122)	
3404 - Drug Enforcement - State Fund	0	0	0		0	156,263	
3405 - Drug Enforcement- Fed Fund	0	0	0		0	(36)	
3406 - Drug Court Program Fund	156,343	156,263	0		156,263	(156,236)	
3503 - Rural Community Grants Fund	0	(36)	0		(36)	(3,159)	
3510 - JDC Grant Fund	0	107	0		107	(3,750)	
3511 - DEM Grant Fund	0	(3,159)	0		(3,159)	773,323	
3512 - Environmental Affairs Grant Fd	0	0	0		0	9,930,535	
3513 - Drug Court Grant Fund	(35,889)	(3,750)	0		(3,750)	35,889	
5800 - Court Costs & Fines Fund	761,095	773,323	0		773,323	(761,095)	
Totals	11,498,409	10,865,796	(935,261)		0	9,930,535	(1,567,874)
2018 Budgeted Infusion General to Jail	1,210,682						
Year to Date Actual Infusions (Feb'18)	(410,000)						
Budget Available for More Infusions	800,682						



DOUG MARTIN
CIRCUIT JUDGE

STATE OF ARKANSAS

FOURTH JUDICIAL CIRCUIT
FIRST DIVISION
P.O. BOX 1206
FAYETTEVILLE, AR 72702-1583
PHYSICAL ADDRESS: 280 N. COLLEGE, SUITE 402
TELEPHONE: (479) 444-1552
FAX: (479) 444-1752

KAYLE OSBURN
TRIAL COURT ADMINISTRATOR

KAREN MORROW
OFFICIAL COURT REPORTER

ROSE KRUG
COURT SERVICES OFFICER

December 3, 2018

Washington County Quorum Court Members,

My office has been reviewing our budget and discovered some of our line items are going to be in arrears by the end of this budget. In September we put in a letter of request to compensate the unforeseen issue with three of our computers being out of date and not applicable with the new software program needed to operate our office. When we made this line item transfer it maxed our 12% limit on line item transfers.

The IT Department has given us some unexpected items we were required to purchase to accommodate the installation of our new computers.

We also have jury trials scheduled in December that could overextend our current operating budget in those line items. As I'm sure you are aware we cannot know in advance those cases that will settle, and those that will require a trial. We have to allow due diligence to each case and this sometimes places us at a disadvantage trying to fine tune our budget.

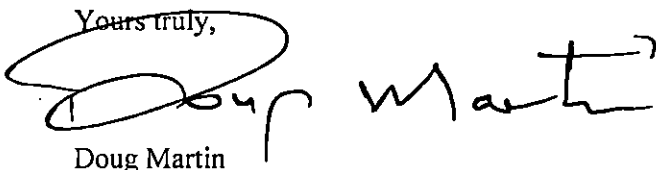
Please consider the list I have provided below as it should solve our issues and will allow us to continue to serve efficiently the people of Washington County.

<u>Line Item</u>	<u>Amount to be Transferred</u>
3102 Software Support Maint.	\$1123.00
2002 Small Equipment	\$27.00
2005 Food	\$1000.00

Requesting to transfer these funds from the following line item:

3091 Court Appointed Attorneys	\$2150.00
--------------------------------	-----------

Yours truly,


Doug Martin

LINE ITEM TRANSFER REQUEST

DEPARTMENT NAME: Animal Shelter

DEPARTMENT BUDGET: 10000308

My department has met/will meet the 12% line item transfer limitation as stated in the 2018 Budget Controls. I am requesting a transfer of monies as stated below:

TRANSFER TO – LINE ITEM	TRANSFER FROM – LINE ITEM	AMOUNT	DESCRIPTION/REASON
2002- Small Equipment	3009- Other Prof. Services	2903.00	Feral Cat Dens needed replaced & additional surgical instruments needed to be purchased
2004-Medicine/Drugs	3009-Other Prof. Services	4061.00	See Comments below
2009-Computer IT Equip.	3009-Other Prof. Services	2328.00	Upgrades to computers required by IT
3102-Software Support	3101- Training & Education	618.00	Upgrades to computers required by IT
2023-Parts & Repairs	2013-Pet Food	1346.00	Floor machine repairs

COMMENTS:

2004- I was able to negotiate fees to save money for Veterinary Services- As a shelter I can purchase medicines/drugs cheaper than the doctors can that provide our services. For example: We were paying \$16.00 for a rabies shot. But by purchasing the rabies vaccine and only paying for the administration I was able to cut our cost to 9.72 that's a savings of \$6.28 per vaccine. However, instead of the total amount being paid from 3009-Other Professional services we are now splitting the cost with 2004-medicine and drugs.



ELECTED OFFICIAL OR DEPARTMENT HEAD

12-4-18

DATE

LINE ITEM TRANSFER REQUEST

DEPARTMENT NAME: Archives

DEPARTMENT BUDGET: 0119

My department has met/will meet the 12% line item transfer limitation as stated in the 2018 Budget Controls. I am requesting a transfer of monies as stated below:

TRANSFER TO – LINE ITEM	TRANSFER FROM – LINE ITEM	AMOUNT	DESCRIPTION/REASON
2009	3070	\$2301	IT said we needed 2 new pcs, which was not budgeted last year.
3009	3070	\$6500	Completed preservation microfilming of Circuit Clerk's Court files thru 2008. Costs of microfilm has gone up the past year, which was not expected. 2008 case files are the last of the court files to be filmed as most files are now scanned up front and backed up thru IT and the AOC. Extra money to finish out incidental AIM billing such as shredding.

COMMENTS:

The Archives had extra money in Line Item 3070 to be able to take care of the above needs because the Circuit Clerk took over the payment of records storage at AIM this past February, freeing up \$13,000. (90% of records stored at AIM via Archives are Circuit Clerk records.) Best to finish out the preservation microfilming program now than later, when film costs go up. Expecting a roll of film to cost approximately \$60 next year, compared to \$50 in previous years and \$25 a roll when we first started filming in the late 1990s.

Tony Wappel, Archivist _____

ELECTED OFFICIAL OR DEPARTMENT HEAD

November 21, 2018

DATE

LINE ITEM TRANSFER REQUEST

DEPARTMENT NAME: CIRCUIT COURT VII – JUDGE TAYLOR

DEPARTMENT BUDGET: 1000407

My department has met/will meet the 12% line item transfer limitation as stated in the 2018 Budget Controls. I am requesting a transfer of monies as stated below:

TRANSFER TO – LINE ITEM	TRANSFER FROM – LINE ITEM	AMOUNT	DESCRIPTION/REASON
10000407.2009	10000407.3091	886.00	NEW COMPUTERS-IT REQUIRED

COMMENTS:



 ELECTED OFFICIAL OR DEPARTMENT HEAD

12-5-2018

 DATE

LINE ITEM TRANSFER REQUEST

DEPARTMENT NAME:

Washington County Council's Office

DEPARTMENT BUDGET:

336,677⁰⁰

My department has met/will meet the 12% line item transfer limitation as stated in the 2018 Budget Controls. I am requesting a transfer of monies as stated below:

TRANSFER TO – LINE ITEM AMOUNT	TRANSFER FROM – LINE ITEM DESCRIPTION/REASON
-----------------------------------	---

#3009 - 4,800⁰⁰

3101 - 2,000 ⁰⁰
3095 - 1,000 ⁰⁰
2009 - 1,500 ⁰⁰
3053 - 300 ⁰⁰

#2023 - 700⁰⁰

#2002 - 700⁰⁰

COMMENTS:

Merry Christmas !!!

Reginald M. Lewis
ELECTED OFFICIAL OR DEPARTMENT HEAD

12/6/2018
DATE

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
ADDITIONAL REVENUES OF \$54,462.13
FROM THE GENERAL FUND TO VARIOUS
LINE ITEMS IN THE SHERIFF'S BUDGET
FOR 2018.**

WHEREAS, the Washington County Sheriff's Office routinely provides law enforcement services for special events throughout the County for which it receives payment; and,

WHEREAS, Washington County has received additional revenues in the amount of \$54,462.13 for special event services provided by the Washington County Sheriff's Office.

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

ARTICLE 1. There are hereby appropriated the total amount of \$54,462.13 from the General Fund to the following line items in the following budgets for 2018:

<u>General Fund/Sheriff:</u>		
Salaries, Part-Time (10000400-1002)	762.94	
Overtime (10000400-1005)	22,392.96	
Social Security (10000400-1006)	1,771.41	
Noncontributory Retirement (10000400-1008)	3,547.53	
Workers Compensation (10000400-1010)	<u>777.97</u>	29,252.81
 <u>Jail Operations Fund/Jail:</u>		
Overtime (30170418-1005)	19,955.14	
Social Security (30170418-1006)	1,526.55	
Noncontributory Retirement (30170418-1008)	3,057.14	
Workers Compensation (30170418-1010)	<u>670.49</u>	25,209.32
 TOTAL APPROPRIATION:		 \$ <u>54,462.13</u>

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery

Date of Passage: December 20, 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 \$4,056.21 FROM UNAPPROPRIATED RESERVES IN THE CIRCUIT COURT AUTOMATION FUND (3002); AND, APPROPRIATING SAID \$4,056.21 TO LINE ITEM 30020437 IN THE CIRCUIT COURT AUTOMATION FUND BUDGET FOR 2018.

WHEREAS, the Circuit Court Automation Fund is negative from the purchase of new scanners and software of all Circuit Judges and their Trial Court Assistants; and,

WHEREAS, money must be moved from the unappropriated reserves of the Circuit Court Automation fund to cover these expenses.

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

ARTICLE 1. There is hereby reduced the amount of \$4,056.21 from unappropriated reserves in the Circuit Court Automation Fund (3002); and, said \$4,056.21 is hereby appropriated to line item 30020437 in the Circuit Court Automation Fund budget for 2018.

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery
Date of Passage: December 20, 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 \$3,898.55 FROM UNAPPROPRIATED COUNTY RESERVES (1000) AND APPROPRIATING SAID AMOUNT TO THE OTHER PROFESSIONAL SERVICES LINE ITEM (10000122-3009) IN THE QUORUM COURT'S BUDGET FOR 2018.

WHEREAS, the Quorum Court voted to appeal the Circuit Court's ruling of the denial of a condition use permit to Terry Presley; and,

WHEREAS, there is currently due a balance of \$3,898.55 to attorney Constance Clark of Davis, Clark, Butt, Carithers and Taylor, PLC for legal services in this matter; and,

WHEREAS, the Quorum Court does not have sufficient funds in its budget to pay for said services.

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

ARTICLE 1. That \$3,898.55 is appropriated from unappropriated county reserves (1000) to the Other Professional Services line item (10000122-3009) in the Quorum Court's Budget for 2018.

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: Bill Ussery
Date of Passage: December 20, 2018
Votes For: _____ Votes Against: _____
Abstention: _____ Absent: _____

Washington County, Arkansas		2019 REVENUE UPDATED 11/01/18								
2019 BUDGET SUMMARY		3% Raises & Sheriff, Judge, Pros Atty increases; 4.4 mils				2019 BUDGETS UPDATED 11/27/18				
		2019	2019	2019			2019	GENERAL FUND	UNAPPROPRIATED	Approved 2018 Budget
FUND		PROJECTED	PROJECTED	PROJECTED	HOLDBACK	AVAILABLE TO BUDGET	REQUESTED BUDGETS	INFUSION	RESERVE	
1000	COUNTY GENERAL FUND	11,000,000	29,314,890	40,314,890	4,031,489	36,283,401	31,648,601	(909,598)	3,725,202	30,113,341
1002	EMPLOYEE INSURANCE FUND	2,500,000	5,146,150	7,646,150	764,615	6,881,535	5,084,261	0	1,797,274	5,152,850
1800	FLEXIBLE SPENDING FUND	10,000	292,334	302,334	30,234	272,100	272,100	0	0	281,000.00
2000	ROAD FUND	3,350,000	10,553,627	13,903,627	1,225,363	12,678,264	10,560,770	0	2,117,494	10,286,880
3000	TREASURER'S AUTOMATION FUND	150,000	51,600	201,600	20,160	181,440	17,870	0	163,570	18,800
3001	COLLECTOR'S AUTOMATION FUND	500,000	306,845	806,845	80,685	726,160	430,072	0	296,088	386,519
3002	CIRCUIT COURT AUTOMATION FUND	160,000	30,515	190,515	19,052	171,463	18,585	0	152,878	14,515
3004	ASSESSOR'S AMENDMENT 79 FUND	120,000	72,300	192,300	19,230	173,070	60,037	0	113,033	25,950
3005	COUNTY CLERK'S COST (AUTOMATION) FUND	580,000	120,000	700,000	70,000	630,000	139,150	0	490,850	149,850
3006	RECORDER'S COST FUND	995,000	1,526,050	2,521,050	252,105	2,268,945	1,595,439	0	673,506	1,748,009
3008	COUNTY LIBRARY FUND	1,200,000	2,425,393	3,625,393	362,540	3,262,853	2,406,228	0	856,625	2,390,814
3010	COUNTY CLERK OPERATING FUND	36,500	4,570	41,070	4,107	36,963	15,000	0	21,963	15,000
3012	CHILD SUPPORT COST FUND	10,700	16,545	27,245	2,725	24,520	13,000	0	11,520	13,000
3014	COMMUNICATIONS FACILITY & EQUIPMENT FUND	200,000	329,785	529,785	52,979	476,806	386,928	0	89,878	326,930
3017	JAIL FUND	600,000	15,122,000	15,722,000	524,700	15,197,300	16,106,898	909,598	0	15,647,287
3020	EMERGENCY 911 FUND	1,000,000	449,505	1,449,505	144,951	1,304,554	768,202	0	536,352	754,960
3028	ADULT DRUG COURT FUND	27,500	31,025	58,525	5,853	52,672	29,000	0	23,672	27,000
3031	CIRCUIT COURT JUVENILE DIVISION FUND	15,000	6,175	21,175	2,118	19,057	8,500	0	10,557	18,000
3032	JUVENILE COURT REPRESENTATION FUND	1,850	363	2,213	222	1,991	0	0	1,991	0
3039	CIRCUIT CLERK COMMISSIONER FEE FUND	23,000	7,895	30,895	3,090	27,805	25,000	0	2,805	25,000
3042	ASSESSOR'S LATE ASSESSMENT FEE FUND	15,950	8,090	24,040	2,404	21,636	19,969	0	1,667	
3401	HIV CLINIC FUND	145,000	168,321	313,321	31,333	281,988	176,698	0	105,290	209,763
3402	LAW LIBRARY FUND	335,000	128,175	463,175	46,318	416,857	98,001	0	318,856	95,778
3406	DRUG COURT PROGRAM FUND	165,000	33,000	198,000	19,800	178,200	0	0	178,200	0
5800	COURT COSTS & FINES FUND	845,000	406,950	1,251,950	125,195	1,126,755	360,000	0	766,755	359,216
		23,985,500	66,552,103	90,537,603	7,841,268	82,696,335	70,240,309	0	12,456,026	68,060,462
				Changes shown in Budget Summary:						
				Effect of Millage increase from 3.9 to 4.4				1,750,000		
				Net increase in overall budget for Sheriff Step				813,575		
				Net increase in Jail Budget for Sheriff Step				60,109		
				Net Increase for Judge Increases				319,797		
				Net Increase Pros. Atty. Increase				77,656		
				2019 Cash Flow Estimate for new Financial Software				350,000		
				(2020 Cash Flow Estimate up to 350,000 additional)						
* Carryover - 2018 actual ending cash balance less expenditures paid in 2019 for the 2018 budget year.										
** New Revenue - Revenue projected to be received in 2019.										
<i>Bobby Hill, Washington County Treasurer</i>										
Budgets reflect health insurance matching of \$466 per position, life insurance of \$11.00 per position, and APERS retirement contribution of 15.32%.										
Budgets reflect Elected Officials 2019 Increase.										
<i>Shannon Worthen, Washington County Comptroller</i>										

2019 BUDGET CONTROLS

It is the responsibility of each elected official and/or department head to operate within the guidelines of the budget as adopted or amended by the Quorum Court. The guidelines are described in the following paragraphs:

The budget for each County department consists of appropriations of authorized expenditures in the following major categories:

1. Personal Services (Regular Salaries, Extra Help, Overtime & Fringe)
2. Supplies
3. Other Services and Charges
4. Capital Outlay
5. Debt Service
6. Inter-fund Transfers

Expenditures will be limited to the amounts appropriated in the above categories.

1. Transfers in Personal Services categories or transfers between departments may only be made by Ordinance.
2. Line item transfers within a departmental budget may be made within and into all categories, with the exception of the Personal Services Category as outlined in Budget Control #1 and with the exception that no funds shall be transferred out of the Fuel, Oil, and Lubricants Line Item without the approval of the Quorum Court. Transfers going into or out of the Capital Outlay Category shall not exceed \$5,000 per year in the General Fund, excluding the County Judge-Emergency Budget; any transfers exceeding this limit will require approval of the Quorum Court. Excluding grant funds, Line Item Transfers will cap at \$15,000 or 3% of a departments operating budget per single transfer. Annual total line item transfers may not exceed 10% of operating budget; any transfers exceeding this limit will require approval of the Quorum Court. With the exception of grant funds, no department may purchase supplies or other services and charges for another department except for utilities and cleaning and maintenance services provided by the Buildings & Grounds Department aggregated into the general budget. This does not apply to departments who work together in cost sharing projects.
3. Appropriations for use of grant funds must be made by ordinance with a grant agreement approved by the County Judge. All personnel positions funded by grants will be annotated as such and may be abolished upon expiration of the grant. The Quorum Court must approve in-kind cost for grants prior to grant acceptance. All Grants will be administered through the County Grants Administration Office with all billings and financial reporting being handled in the Comptroller's Office.

4. All approved purchases must be made with a Purchase Order or P-Card and follow the written purchasing procedures as outlined by the County Judge.
5. The Comptroller will transfer monies monthly from individual departmental budgets into the Insurance Benefit Fund for all full time positions and qualifying part time employees regardless of whether all positions in the departments are filled.
6. All full-time employees who qualify for annual leave will receive a 3.0% pay increase effective the first pay check of 2019. Full-time employees with less than one year's service shall receive a 3.0% pay increase upon his/her anniversary date. Maximum salary caps in all grades shall be suspended for the 2019 Budget Year. The Sheriff and Judge "step" positions will receive the raises as passed by the Quorum Court instead of the 3% pay increase.

Full-time Elected Officials shall receive a pay increase based on years of elected service as outlined below per Ordinance No. 2016-68 and shall go into effect the first pay check of 2019.

1st Year; 80% of the range for that year
2nd Year; 82.5% of the range for that year
3rd Year; 85% of the range for that year
4th Year; 87.5% of the range for that year
5th Year; 90% of the range for that year
6th Year; 92.5% of the range for that year
7th Year; 95% of the range for that year
8th Year; 97.5% of the range for that year
9th Year and each year following; 100% of the range for that year

7. The County Judge-Emergency Budget monies are not to be granted to individual citizens but are to be used to pay for expenses incurred by the County in assisting the citizens at large when the County Judge has declared an emergency pursuant to A.C.A. §12-75-101, et seq.

* * * * *