



WASHINGTON COUNTY, ARKANSAS
County Courthouse

December 5, 2014

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday, December 9, 2014
5:30 p.m.
NE Conference Room

A G E N D A

1. Call to Order.
2. Adoption of Agenda.
3. Financial Report. County Treasurer Roger Haney and Comptroller Cheryl Bolinger will update the Committee on the monthly financial report. (3.1-3.7)
4. Request from County Judge Marilyn Edwards for an Appropriation of \$6,115 from the General Fund to the County Attorney's Budget for 2015. This request pertains to the salary of the County Attorney for next year. (4.1)
5. An Ordinance Establishing Additional Operating Funds, And Recognizing And Appropriating Revenues Totalling \$1,034,633 To Those Funds For 2014. This ordinance has been requested by the Comptroller to allow Washington County to comply with requirements from the auditors. (5.1-5.3)
6. Request from Sheriff Tim Helder to recognize and appropriate revenues of \$92,651 in the General and Jail Funds. This request deals with the money received by the University of Arkansas for law enforcement services. (6.1-6.3)
7. Other Business. Any other business to be discussed by the Committee will be brought up at this time.
8. Citizen Comments.
9. Adjournment.

TREASURER'S FINANCIAL SUMMARY

3.1

11/1/2014 TO 11/30/2014

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$12,289,214.23	\$4,736,258.57	\$2,302,780.72	\$14,722,692.08
1002 EMPLOYEE INSURANCE	\$1,618,707.13	\$349,972.41	\$314,249.07	\$1,654,430.47
1800 FLEX SPENDING	\$26,990.98	\$16,384.77	\$15,264.72	\$28,111.03
1801 CENTRAL SUPPLIES	\$71,109.82	\$0.00	\$0.00	\$71,109.82
1900 JDC GRANT FUND	\$6,566.31	\$31,167.00	\$0.00	\$37,733.31
1901 DEM GRANT FUND	\$63,413.21	\$800.00	\$1,404.97	\$62,808.24
1902 ENVIRONMENTAL AFFAIRS GRANT	\$2,923.91	\$1,489.43	\$12,944.51	(\$8,531.17)
1903 DRUG COURT GRANT FUND	\$0.00	\$9,088.00	\$9,088.00	\$0.00
1904 LAW ENFORCEMENT GRANT FUN	\$78,951.49	\$0.00	\$5,978.09	\$72,973.40
1905 ANIMAL SHELTER GRANT FUND	\$29,453.65	\$0.00	\$37.43	\$29,416.22
2000 ROAD	\$629,689.62	\$1,003,344.73	\$693,793.98	\$939,240.37
3000 TREASURER'S AUTOMATION	\$12,629.42	\$2.11	\$475.92	\$12,155.61
3001 COLLECTOR'S AUTOMATION	\$105,450.89	\$16.87	\$0.00	\$105,467.76
3002 CIRCUIT COURT AUTOMATION	\$180,720.41	\$2,912.17	\$401.13	\$183,231.45
3004 ASSESSOR'S AMENDMENT 79 FUN	\$42,242.43	\$6.76	\$0.00	\$42,249.19
3005 COUNTY CLERK'S COST	\$813,950.92	\$10,512.49	\$1,010.97	\$823,452.44
3006 RECORDER'S COST	\$1,000,000.00	\$116,115.62	\$38,982.87	\$1,077,132.75
3008 COUNTY LIBRARY	\$592,861.43	\$603,984.72	\$190,884.32	\$1,005,961.83
3010 COUNTY CLERK OPERATING	\$33,225.90	\$435.34	\$1,084.08	\$32,577.16
3012 CHILD SUPPORT COST	\$13,212.99	\$310.11	\$6.20	\$13,516.90
3013 GAME AND FISH EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
3014 COMMUNICATION FACILITY/EQUIP	\$345,957.70	\$14,396.87	\$20,037.72	\$340,316.85
3017 JAIL OPERATION & MAINTENANCE	\$499,801.10	\$954,459.99	\$1,084,429.04	\$369,832.05
3019 BOATING SAFETY	\$8,102.18	\$1.16	\$0.02	\$8,103.32
3020 EMERGENCY 9-1-1	\$1,099,922.05	\$6,372.07	\$24,805.76	\$1,081,488.36
3023 FIRE EQUIPMENT & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00
3028 ADULT DRUG COURT	\$21,999.94	\$2,051.01	\$41.02	\$24,009.93
3031 CIRCUIT COURT JUVENILE DIVISIO	\$43,229.14	\$186.91	\$3.74	\$43,412.31
3032 JUVENILE COURT REPRESENTATI	\$839.83	\$0.13	\$0.00	\$839.96
3038 VOTING SYSTEM GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3039 CIRCUIT CLERK COMMISSIONER F	\$18,000.00	\$1,392.73	\$27.86	\$19,364.87
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$150,931.98	\$25.15	\$8,220.18	\$142,736.95
3402 LAW LIBRARY	\$197,336.28	\$10,568.65	\$6,631.25	\$201,273.68
3404 DRUG ENFORCEMENT - STATE	\$14,638.51	\$2,016.96	\$2,235.34	\$14,420.13
3405 DRUG ENFORCEMENT - FEDERAL	\$79,040.74	\$12.66	\$2,419.42	\$76,633.98
3406 DRUG COURT PROGRAM FUND	\$41,061.06	\$2,916.55	\$58.33	\$43,919.28
3415 WASHINGTON COUNTY HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00
3501 HIDTA	\$0.00	\$0.00	\$0.00	\$0.00
3503 RURAL COMMUNITY GRANT	\$78,253.27	\$9.97	\$43.54	\$78,219.70
3551 TYSON PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
3552 ACEDP PHASE II	\$0.00	\$0.00	\$0.00	\$0.00
3553 SUMMERS SUBSTATION GRANT	\$0.00	\$0.00	\$0.00	\$0.00
3554 AAF PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
3555 USDA WATER PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
3999 COURTHOUSE SECURITY GRANT	\$0.00	\$0.00	\$0.00	\$0.00
5800 COURT COSTS AND FINES	\$604,373.08	\$39,855.77	\$30,274.45	\$613,954.40
Sub-Total	\$20,814,801.60	\$7,917,067.68	\$4,767,614.65	\$23,964,254.63
6000 TREASURER'S COMMISSION	\$873,177.93	\$259,030.56	\$0.00	\$1,132,208.49
6001 COLLECTOR'S COMMISSION	\$0.00	\$0.00	\$0.00	\$0.00
6002 COLLECTOR'S UNAPPORTIONED	\$9,104,940.30	\$58,109,366.99	\$52,315,694.03	\$14,898,613.26
6003 PROPERTY TAX RELIEF	\$496,316.50	\$1,206,269.63	\$1,157,944.80	\$544,641.33

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ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6004 DELINQUENT PERSONAL TAX	\$5,230.44	\$80,490.76	\$80,253.76	\$5,467.44
6005 DELINQUENT REAL TAXES	\$620.67	\$339,235.68	\$338,783.15	\$1,073.20
6006 TIMBER TAX	\$0.00	\$17,971.16	\$17,970.88	\$0.28
6010 ADMIN JUSTICE	\$0.00	\$115,886.95	\$115,886.28	\$0.67
6011 INTEREST	\$0.00	\$5,195.23	\$5,195.23	\$0.00
6013 COMMON SCHOOL	\$5,064.56	\$0.71	\$0.00	\$5,065.27
6401 TYSON PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
6402 ACEDP PHASE II	\$0.00	\$0.00	\$0.00	\$0.00
6403 SUMMERS SUBSTATION GRANT	\$0.00	\$0.00	\$0.00	\$0.00
6404 AAF PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
6405 USDA WATER PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
6406 BOSTON MOUNTAIN SOLID WASTE	\$302.46	\$147.07	\$184.94	\$264.59
6410 HOMESTEAD SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6411 BETHEL OAKS SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6412 JOYCE ST SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6413 SLOAN SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6414 HORSEBEND SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6415 VALLEY VIEW SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6416 WESTRIDGE SEWER	\$0.00	\$0.00	\$0.00	\$0.00
6420 ASSESSOR'S COMMISSION	\$0.00	\$0.00	\$0.00	\$0.00
6425 HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00
6475 ESCHEATED ESTATES	\$845,621.38	\$300.00	\$343.50	\$845,577.88
6498 PAYROLL	\$0.00	\$1,350,829.84	\$1,350,829.84	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$883,548.05	\$883,548.05	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$1,235,038.72	\$1,235,022.41	\$16.31
6602 CITY OF SPRINGDALE	\$0.00	\$2,216,723.37	\$2,216,701.12	\$22.25
6603 CITY OF PRAIRIE GROVE	\$0.00	\$104,147.89	\$104,146.79	\$1.10
6604 CITY OF WEST FORK	\$0.00	\$29,166.40	\$29,166.05	\$0.35
6605 CITY OF LINCOLN	\$0.00	\$41,367.02	\$41,366.56	\$0.46
6606 CITY OF WINSLOW	\$0.00	\$4,077.35	\$4,077.30	\$0.05
6607 CITY OF TONTITOWN	\$0.00	\$71,385.68	\$71,384.91	\$0.77
6608 CITY OF FARMINGTON	\$0.00	\$101,565.27	\$101,563.88	\$1.39
6609 CITY OF GREENLAND	\$0.00	\$11,819.34	\$11,819.09	\$0.25
6610 CITY OF ELKINS	\$0.00	\$45,495.44	\$45,495.01	\$0.43
6611 CITY OF ELM SPRINGS	\$0.00	\$34,968.77	\$34,968.25	\$0.52
6612 CITY OF JOHNSON	\$0.00	\$172,152.49	\$172,151.26	\$1.23
6613 CITY OF GOSHEN	\$0.00	\$3,965.63	\$3,965.59	\$0.04
6614 FAYETTEVILLE LIBRARY	\$0.00	\$421,522.98	\$421,517.46	\$5.52
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$19,729,321.79	\$19,729,289.99	\$31.80
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$1,391,666.06	\$1,391,663.82	\$2.24
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$760,881.29	\$760,880.41	\$0.88
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$579,308.57	\$579,307.71	\$0.86
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$176,926.40	\$176,925.90	\$0.50
6723 PRAIRIE GROVE SCHOOL DISTRIC	\$0.00	\$1,454,107.94	\$1,454,105.88	\$2.06
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$957,483.87	\$957,482.44	\$1.43
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$17,963,589.12	\$17,963,564.86	\$24.26
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$993,632.71	\$993,631.17	\$1.54
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$34,416.14	\$34,416.00	\$0.14
6802 WEDINGTON FIRE DUES	\$0.00	\$14,425.29	\$14,425.10	\$0.19
6803 SALEM VILLAGE IMPROVEMENT DI	\$0.00	\$0.00	\$0.00	\$0.00
6804 WHEELER FIRE DUES	\$0.00	\$8,514.11	\$8,514.00	\$0.11
6805 ROUND MOUNTAIN FIRE DUES	\$0.00	\$13,068.22	\$13,068.00	\$0.22
6806 HOMESTEAD IMPROVEMENT DIST	\$0.00	\$2,687.35	\$2,687.11	\$0.24
6807 SADDLEBROOK IMPROVEMENT DI	\$0.00	\$0.00	\$0.00	\$0.00
6809 BEL CLAIRE IMPROVEMENT DISTR	\$0.00	\$7,317.15	\$7,317.13	\$0.02

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6810 NOB HILL FIRE DEPT	\$0.00	\$24,156.29	\$24,155.88	\$0.41
6811 FAYETTEVILLE TIF DISTRICT	\$0.00	\$62,096.52	\$62,096.12	\$0.40
6812 GOSHEN FIRE DUES	\$0.00	\$32,683.60	\$32,683.07	\$0.53
6813 VILLAGIO DE PERONA IMPROVEM	\$0.00	\$0.00	\$0.00	\$0.00
6820 PGROVE / FARM FIRE DUES	\$0.00	\$26,744.01	\$26,743.53	\$0.48
6821 LINCOLN FIRE DUES	\$0.00	\$23,147.38	\$23,146.99	\$0.39
6822 MORROW FIRE DUES	\$0.00	\$3,993.45	\$3,993.40	\$0.05
6823 STRICKLER FIRE DUES	\$0.00	\$6,187.56	\$6,187.50	\$0.06
6824 WHITEHOUSE FIRE DUES	\$0.00	\$3,487.51	\$3,487.46	\$0.05
Sub-Total	\$11,331,274.24	\$111,131,511.31	\$105,029,753.61	\$17,433,031.94
Grand Total	\$32,146,075.84	\$119,048,578.99	\$109,797,368.26	\$41,397,286.57

**Washington County
Share
1% Sales Tax**

MONTH	2006	2007	2008	2009	2010	2011	2012	2013	2014	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 619,105.13	\$ 572,870.31	\$ 566,002.32	\$ 542,205.73	\$ 543,184.80	\$ 528,839.39	\$ 456,079.11	\$ 482,108.05	\$ 483,415.03	\$ 1,306.98	0.27%
FEBRUARY	\$ 719,851.58	\$ 691,691.10	\$ 645,436.98	\$ 642,497.84	\$ 612,240.85	\$ 522,004.94	\$ 534,964.73	\$ 560,453.64	\$ 546,070.55	\$ (14,383.09)	-2.63%
MARCH	\$ 578,845.82	\$ 545,340.75	\$ 535,564.68	\$ 515,829.71	\$ 520,873.53	\$ 413,051.03	\$ 450,409.10	\$ 477,879.03	\$ 448,997.27	\$ (28,881.76)	-6.43%
APRIL	\$ 577,873.34	\$ 555,548.70	\$ 563,206.46	\$ 548,358.58	\$ 525,112.24	\$ 403,112.47	\$ 461,104.84	\$ 471,218.29	\$ 506,372.56	\$ 35,154.27	6.94%
MAY	\$ 647,667.43	\$ 615,215.48	\$ 602,974.21	\$ 583,883.18	\$ 577,186.41	\$ 472,712.52	\$ 478,896.50	\$ 501,897.60	\$ 523,935.85	\$ 22,038.25	4.21%
JUNE	\$ 602,798.83	\$ 569,744.45	\$ 579,067.30	\$ 552,006.59	\$ 543,784.89	\$ 449,747.58	\$ 478,492.97	\$ 491,445.68	\$ 497,417.41	\$ 5,971.73	1.20%
JULY	\$ 607,423.29	\$ 597,841.48	\$ 607,482.67	\$ 578,022.35	\$ 560,506.70	\$ 464,891.14	\$ 488,484.29	\$ 512,705.28	\$ 543,193.15	\$ 30,487.87	5.61%
AUGUST	\$ 645,657.68	\$ 606,637.83	\$ 610,445.43	\$ 573,415.96	\$ 575,155.41	\$ 506,632.17	\$ 492,098.53	\$ 517,562.90	\$ 541,398.70	\$ 23,835.80	4.40%
SEPTEMBER	\$ 608,986.16	\$ 588,882.85	\$ 587,059.15	\$ 572,066.23	\$ 535,094.51	\$ 486,489.12	\$ 485,875.50	\$ 506,203.71	\$ 522,577.89	\$ 16,374.18	3.13%
OCTOBER	\$ 641,465.84	\$ 609,840.73	\$ 626,468.28	\$ 573,287.13	\$ 625,387.79	\$ 493,865.95	\$ 524,225.53	\$ 529,648.78	\$ 556,523.36	\$ 26,874.58	4.83%
NOVEMBER	\$ 621,147.30	\$ 601,393.08	\$ 581,088.77	\$ 560,765.51	\$ 573,935.54	\$ 464,872.55	\$ 513,145.28	\$ 524,003.34	\$ 528,601.71	\$ 4,598.37	0.87%
DECEMBER	\$ 596,108.25	\$ 575,041.67	\$ 573,875.16	\$ 531,415.24	\$ 562,979.33	\$ 475,316.94	\$ 475,061.83	\$ 496,158.50			
TOTAL	\$ 7,466,930.65	\$ 7,130,048.43	\$ 7,078,671.41	\$ 6,773,754.05	\$ 6,755,442.00	\$ 5,681,535.80	\$ 5,838,838.21	\$ 6,071,284.80	\$ 5,698,503.48	\$ 123,377.18	2.17%
Projection									\$ 6,182,573.00		1.80%
% Increase (Decrease) Over Prior Year	2.74%	-4.72%	-0.73%	-4.50%	-0.27%	-18.90%	2.69%	3.83%			

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

MONTH	2006	2007	2008	2009	2010	2011	2012	2013	2014	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 649,320.15	\$ 601,661.07	\$ 599,896.88	\$ 574,675.26	\$ 575,907.64	\$ 560,927.46	\$ 607,562.74	\$ 641,929.09	\$ 643,839.31	\$ 1,910.22	0.30%
FEBRUARY	\$ 754,983.45	\$ 726,453.45	\$ 684,088.42	\$ 680,973.27	\$ 649,220.74	\$ 695,138.32	\$ 712,316.34	\$ 746,149.81	\$ 727,140.60	\$ (19,009.21)	-2.61%
MARCH	\$ 607,936.90	\$ 572,747.97	\$ 567,636.51	\$ 546,719.72	\$ 552,422.59	\$ 550,192.62	\$ 599,710.91	\$ 636,266.42	\$ 597,968.39	\$ (38,298.03)	-6.40%
APRIL	\$ 606,915.55	\$ 583,468.94	\$ 596,933.59	\$ 581,196.57	\$ 556,882.14	\$ 536,836.47	\$ 614,155.67	\$ 627,782.50	\$ 674,308.75	\$ 46,526.25	6.90%
MAY	\$ 680,217.28	\$ 646,134.39	\$ 639,082.80	\$ 618,848.52	\$ 612,146.21	\$ 629,738.86	\$ 637,876.96	\$ 668,535.86	\$ 697,725.30	\$ 29,189.44	4.18%
JUNE	\$ 633,093.72	\$ 598,378.12	\$ 613,744.24	\$ 585,063.03	\$ 576,698.30	\$ 599,080.09	\$ 637,073.28	\$ 654,698.79	\$ 671,019.05	\$ 16,320.26	2.43%
JULY	\$ 637,950.60	\$ 627,887.23	\$ 643,861.25	\$ 612,636.73	\$ 594,440.07	\$ 619,269.37	\$ 650,315.43	\$ 682,767.47	\$ 732,745.73	\$ 49,978.26	6.82%
AUGUST	\$ 678,106.53	\$ 637,125.66	\$ 647,001.44	\$ 607,754.48	\$ 609,982.28	\$ 674,790.85	\$ 655,952.07	\$ 689,323.14	\$ 730,416.24	\$ 41,093.10	5.63%
SEPTEMBER	\$ 639,592.00	\$ 624,147.59	\$ 622,214.68	\$ 606,318.59	\$ 567,497.84	\$ 647,947.96	\$ 647,051.84	\$ 674,155.78	\$ 705,020.78	\$ 30,865.00	4.38%
OCTOBER	\$ 673,704.02	\$ 646,380.52	\$ 663,983.79	\$ 607,779.18	\$ 663,173.89	\$ 657,739.09	\$ 698,092.01	\$ 705,337.92	\$ 750,739.83	\$ 45,401.91	6.05%
NOVEMBER	\$ 652,364.33	\$ 637,406.99	\$ 615,886.78	\$ 594,543.80	\$ 608,792.08	\$ 619,279.85	\$ 683,671.11	\$ 697,965.01	\$ 714,016.92	\$ 16,051.91	2.25%
DECEMBER	\$ 626,066.89	\$ 609,477.54	\$ 608,241.18	\$ 563,398.24	\$ 597,188.84	\$ 633,224.20	\$ 633,026.02	\$ 660,817.18			
TOTAL	\$ 7,840,251.42	\$ 7,511,249.47	\$ 7,502,571.56	\$ 7,179,907.39	\$ 7,164,352.62	\$ 7,424,165.14	\$ 7,776,804.38	\$ 8,085,728.97	\$ 7,644,940.90	\$ 220,029.11	2.88%
Projection									\$ 8,233,781.00		1.80%
% Increase (Decrease) Over Prior Year	3.48%	-4.38%	-0.12%	-4.50%	-0.21%	3.49%	4.53%	3.82%			

**Washington County
Road 1/2 cent Sales Tax**

MONTH	2013	2014	Current Month Over/Under Last Year	Current Month % Over/Under Last Year	2015	2016	2017	2018	2019	2020
JANUARY	\$ -	\$ 109,951.41	\$ -	0.00%						
FEBRUARY	\$ -	\$ 106,116.96	\$ -	0.00%						
MARCH	\$ -	\$ 97,698.38	\$ -	0.00%						
APRIL	\$ -	\$ 108,965.54	\$ -	0.00%						
MAY	\$ -	\$ 106,526.95	\$ -	0.00%						
JUNE	\$ -	\$ 106,480.61	\$ -	0.00%						
JULY	\$ -	\$ 109,633.84	\$ -	0.00%						
AUGUST	\$ 49,211.09	\$ 108,742.49	\$ 59,531.40	54.75%						
SEPTEMBER	\$ 102,519.63	\$ 111,407.85	\$ 8,888.22	7.98%						
OCTOBER	\$ 106,851.61	\$ 110,226.93	\$ 3,375.32	3.06%						
NOVEMBER	\$ 99,982.80	\$ 110,422.35	\$ 10,439.55	9.45%						
DECEMBER	\$ 101,745.30									
TOTAL	\$ 460,104.43	\$ 1,186,173.31	\$ 82,234.49	6.93%						
Projection		\$ 1,192,800.00								

**Summary of Revenues and Expenditures
As Of 11/30/2014**

Fund Description	Budgeted Revenues	Actual Revenues	Percent Realized Revenues	Less 10% Budgeted Revenues	Budgeted Expenditures	Actual Expenditures	Percent Expended	Unappropriated Balance
1000 - General Fund	42,827,710.00	18,709,722.14	43%	4,428,160.00	28,131,870.00	25,757,393.42	95%	10,267,680.00
1002 - Employee Insurance Fund	4,560,889.00	4,262,581.95	93%	0	4,204,026.00	3,601,539.55	85%	356,863.00
1800 - Flexible Spending Fund	193,622.00	202,867.03	104%	0	185,040.00	205,838.00	111%	8,582.00
1801 - Central Supplies Fund	71,109.00	0.15	0%	0	0	0	0%	71,109.00
1900 - JDC Grant Fund	40,088.00	35,239.63	87%	0	35,432.00	33,345.07	98%	4,656.00
1901 - DEM Grant Fund	559,305.00	40,004.50	7%	0	420,592.00	26,669.23	10%	138,713.00
1902 - Environmental Affairs Grant	105,954.00	10,558.17	9%	0	105,954.00	19,089.34	19%	0
1903 - Drug Court Grant Fund	674,593.00	299,277.07	44%	0	621,437.00	299,277.07	48%	53,156.00
1904 - Law Enf - Grant Fund	224,554.00	66,252.26	29%	0	224,520.00	117,913.66	61%	34
1905 - Animal Shelter - Grant Fund	35,302.00	35,302.00	100%	0	35,302.00	5,885.78	30%	0
2000 - Road Fund	9,273,004.00	9,245,405.27	99%	978,113.00	10,276,570.00	8,817,683.22	92%	-1,981,679.00
3000 - Treasurer's Automation Fund	27,127.00	10,802.20	39%	0	21,700.00	9,567.67	46%	5,427.00
3001 - Collector's Automation Fund	179,100.00	224.41	0%	0	110,000.00	44,262.80	44%	69,100.00
3002 - Circuit Court Automation Fund	183,747.00	23,277.83	12%	0	7,400.00	5,147.65	83%	176,347.00
3004 - Assessor's Amendment 79 Fund	45,108.00	20,140.85	44%	0	0	0	0%	45,108.00
3005 - County Clerk's Cost Fund	854,025.00	113,875.24	13%	0	173,500.00	30,047.03	19%	680,525.00
3006 - Recorder's Cost Fund	2,573,969.00	1,201,952.82	46%	260,180.00	2,257,009.00	1,098,085.88	49%	56,780.00
3008 - County Library Fund	3,006,465.00	1,969,256.56	65%	301,150.00	2,073,331.00	1,849,496.66	95%	631,984.00
3010 - County Clerk Operating Fund	33,700.00	4,228.02	12%	0	15,000.00	1,295.20	17%	18,700.00
3012 - Child Support Cost Fund	22,884.00	13,571.66	59%	0	22,884.00	0	0%	0
3014 - Communication Facility/Equip	727,628.00	217,879.13	29%	79,720.00	542,750.00	382,989.42	90%	105,158.00
3017 - Jail Operations & Maintenance	12,327,866.00	12,604,323.00	102%	1,161,279.00	14,151,030.00	12,652,875.23	90%	-2,984,443.00
3019 - Boating Safety Fund	23,371.00	9,491.97	40%	2,851.00	19,905.00	17,445.37	87%	615
3020 - Emergency Nine One One Fund	1,573,826.00	491,927.25	31%	153,680.00	653,603.00	443,316.74	75%	766,543.00
3023 - Fire Equipment & Training	98,000.00	102,786.59	104%	0	98,000.00	102,786.59	104%	0
3028 - Adult Drug Court Fund	15,069.00	23,456.41	155%	0	15,049.00	0	0%	20
3031 - Circuit Court Juv Div Fund	41,412.00	5,000.14	12%	0	40,000.00	0	0%	1,412.00
3032 - Juv Crt Representation Fund	910	354.26	38%	0	425	0	0%	485
3038 - Voting System Grant Fund	26,053.00	15,320.73	58%	0	26,053.00	15,320.73	58%	0
3039 - Circuit Clerk Commissioner Fee	13,565.00	10,974.47	80%	0	140	140	100%	13,425.00
3401 - HIV Clinic Fund	295,336.00	159,012.33	53%	29,651.00	171,759.00	140,570.70	90%	93,926.00
3402 - Law Library Fund	270,460.00	115,064.05	42%	24,605.00	88,610.00	72,200.69	99%	157,245.00
3404 - Drug Enforcement - State Fund	14,661.00	12,312.45	83%	0	14,661.00	3,695.00	25%	0
3405 - Drug Enforcement- Fed Fund	59,174.00	55,200.78	93%	0	59,321.00	14,219.18	25%	-147
3406 - Drug Court Program Fund	37,021.00	26,712.42	72%	2,782.00	21,200.00	0	0%	13,039.00
3415 - Wash Co Hazmat	0	22,845.67	0%	0	0	0	0%	0
3501 - HIDTA	518,201.00	258,639.44	49%	0	518,201.00	258,639.44	49%	0
3503 - Rural Community Grants Fund	83,357.00	63,544.58	76%	0	81,500.00	5,152.73	6%	1,857.00
3552 - ACEDP Phase II	0	448,300.00	0%	0	0	0	0%	0
3554 - AAF Project	0	263,282.10	0%	0	0	246,018.50	0%	0
3555 - USDA Water Project	0	160,200.00	0%	0	0	0.01	0%	0
3999 - Courthouse Security Grant Fund	0	142.84	0%	0	0	0	0%	0
5800 - Court Costs & Fines Fund	987,910.00	402,648.60	40%	0	362,007.00	327,104.21	90%	625,903.00
TOTALS	82,606,075.00	51,733,958.97		7,422,171.00	65,785,781.00	56,605,011.77		9,398,123.00

General Fund
Unappropriated Reserves
FY '14

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer
Jan-14	Unappropriated Reserves	\$7,399,104		\$7,399,104	
	Reserve for Road	\$1,550,400		\$1,550,400	
	Reserve for Jail	\$3,295,433		\$3,295,433	(800,000.00)
	Total	\$12,244,937		\$12,244,937	(800,000.00)
Feb-14	Unappropriated Reserves	\$7,399,104	-\$34,351	\$7,364,753	
	Reserve for Road	\$1,550,400		\$1,550,400	(500,000.00)
	Reserve for Jail	\$3,295,433		\$3,295,433	(800,000.00)
	Total	\$12,244,937		\$12,210,586	(1,300,000.00)
Mar-14	Unappropriated Reserves	\$7,364,753		\$7,364,753	
	Reserve for Road	\$1,550,400		\$1,550,400	(500,000.00)
	Reserve for Jail	\$3,295,433		\$3,295,433	(800,000.00)
	Total	\$12,210,586	\$0	\$12,210,586	(1,300,000.00)
Apr-14	Unappropriated Reserves	\$7,364,753	-\$1,674,985	\$5,689,768	
	Reserve for Road	\$1,550,400	\$500,054	\$2,050,454	(500,000.00)
	Reserve for Jail	\$3,295,433	-\$364,742	\$2,930,691	(800,000.00)
	Total	\$12,210,586	-\$1,539,673	\$10,670,913	(1,300,000.00)
May-14	Unappropriated Reserves	\$5,689,768	-\$206,135	\$5,483,633	
	Reserve for Road	\$2,050,454	\$29,784	\$2,080,238	(500,000.00)
	Reserve for Jail	\$2,930,691	\$60,348	\$2,991,039	(800,000.00)
	Total	\$10,670,913	-\$116,003	\$10,554,910	(1,300,000.00)
Jun-14	Unappropriated Reserves	\$5,483,633	-\$7,204	\$5,476,429	
	Reserve for Road	\$2,080,238	\$0	\$2,080,238	(500,000.00)
	Reserve for Jail	\$2,991,039	\$0	\$2,991,039	(800,000.00)
	Total	\$10,554,910	-\$7,204	\$10,547,706	(1,300,000.00)
Jul-14	Unappropriated Reserves	\$5,476,429	-\$19,524	\$5,456,905	
	Reserve for Road	\$2,080,238	\$0	\$2,080,238	(500,000.00)
	Reserve for Jail	\$2,991,039	-\$367	\$2,990,672	(800,000.00)
	Total	\$10,547,706	-\$19,891	\$10,527,815	(1,300,000.00)
Aug-14	Unappropriated Reserves	\$5,456,905	\$0	\$5,456,905	
	Reserve for Road	\$2,080,238	\$0	\$2,080,238	(500,000.00)
	Reserve for Jail	\$2,990,672	\$0	\$2,990,672	(800,000.00)
	Total	\$10,527,815	\$0	\$10,527,815	(1,300,000.00)
Sep-14	Unappropriated Reserves	\$5,456,905	-\$359,587	\$5,097,318	
	Reserve for Road	\$2,080,238	\$0	\$2,080,238	(800,000.00)
	Reserve for Jail	\$2,990,672	\$0	\$2,990,672	(1,300,000.00)
	Total	\$10,527,815	-\$359,587	\$10,168,228	(2,100,000.00)
Oct-14	Unappropriated Reserves	\$5,097,318	\$204,240	\$5,301,558	
	Reserve for Road	\$2,080,238	-\$98,559	\$1,981,679	(800,000.00)
	Reserve for Jail	\$2,990,672	-\$6,229	\$2,984,443	(1,300,000.00)
	Total	\$10,168,228	\$99,452	\$10,267,680	(2,100,000.00)
Nov-14	Unappropriated Reserves	\$5,301,558	\$0	\$5,301,558	
	Reserve for Road	\$1,981,679	\$0	\$1,981,679	(800,000.00)
	Reserve for Jail	\$2,984,443	\$0	\$2,984,443	(1,300,000.00)
	Total	\$10,267,680	\$0	\$10,267,680	(2,100,000.00)

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
1000 - General Fund								
	0100 - County Judge	405,111	29,987.99	11,646.84	353,845.06	12,085.75	39,180.19	0.90
	0101 - County Clerk	530,753	43,285.79	882.00	456,808.34	2,223.50	71,721.16	0.86
	0102 - Circuit Clerk	888,981	76,174.88	452.81	794,858.06	1,959.65	92,163.29	0.89
	0103 - Treasurer	281,030	20,384.91	140.76	250,286.81	140.76	30,602.43	0.89
	0104 - Tax Collector	1,205,802	86,849.76	35,031.25	1,002,304.72	37,195.80	166,301.48	0.86
	0105 - Assessor	1,770,830	120,448.75	692.95	1,559,035.47	3,004.91	208,789.62	0.88
	0106 - Board of Equalization	1,114,530	76,984.00	0.00	846,761.34	153,968.00	113,800.66	0.89
	0107 - Quorum Court	154,924	19,801.55	94.52	176,348.41	785.93	-22,210.34	1.14
	0108 - Buildings & Ground Maintenance	2,274,861	151,474.26	8,542.57	1,876,936.24	103,990.02	293,934.74	0.87
	0109 - Election	551,697	128,420.38	11,431.15	480,770.71	15,043.80	55,882.49	0.89
	0110 - County Planning	349,322	27,911.60	7,681.00	302,848.48	7,744.41	38,729.11	0.88
	0113 - Financial Management	344,308	26,329.78	4,216.73	296,534.27	4,394.02	43,379.71	0.87
	0115 - Computer/IS Department	1,410,201	73,044.55	41,109.58	1,228,077.92	112,668.27	69,454.81	0.95
	0118 - General Services	255,484	9,106.79	641.09	208,333.69	1,583.78	45,566.53	0.82
	0119 - Archiving/Records Management	178,900	14,294.78	290.24	155,896.72	773.90	22,229.38	0.87
	0120 - Grants Administrator	141,882	10,264.97	0.00	122,732.06	104.32	19,045.62	0.86
	0121 - Human Resources	389,455	26,334.01	36.15	312,097.81	4,026.61	73,330.58	0.81
	0122 - County Attorney	190,234	14,600.41	0.00	170,328.70	6,726.11	13,179.19	0.93
	0300 - County Health	25,000	2,066.97	0.00	20,590.87	167.91	4,241.22	0.83
	0301 - Ambulance Service	792,309	66,025.75	0.00	726,283.25	66,025.75	0.00	1.00
	0308 - Animal Shelter	658,149	50,557.08	3,896.89	596,106.92	9,370.20	52,671.88	0.91
	0400 - Sheriff	7,091,885	546,673.45	9,109.48	6,092,198.03	374,726.30	624,960.67	0.91
	0401 - Circuit Court I	80,841	1,492.83	288.68	52,460.71	2,041.47	26,338.82	0.67
	0402 - Circuit Court II	45,599	1,102.06	1,262.31	25,665.88	2,174.38	17,758.74	0.61
	0403 - Circuit Court III	924,921	65,857.19	3,368.42	798,746.77	9,557.89	116,616.34	0.87
	0404 - Circuit Court IV	165,035	10,563.50	11,356.01	104,146.10	14,150.81	46,738.09	0.71
	0405 - Circuit Court V	43,075	1,029.52	0.00	12,780.55	5,987.24	24,307.21	0.43
	0406 - Circuit Court VI	37,899	1,502.34	386.97	26,415.21	1,230.52	10,253.27	0.72
	0407 - Circuit Court VII	50,554	3,211.17	0.00	16,644.77	346.71	33,562.52	0.33
	0409 - District Court Fayetteville	102,183	0.00	0.00	81,607.43	0.00	20,575.57	0.79
	0410 - District Court Springdale	93,768	0.00	0.00	71,960.19	0.00	21,807.81	0.76
	0411 - District Court Prairie Grove	36,355	0.00	0.00	27,234.84	0.00	9,120.16	0.74
	0412 - District Court West Fork	38,600	0.00	0.00	29,525.94	0.00	9,074.06	0.76

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0413 - District Court Elkins	51,734	350.63	0.00	31,400.15	0.00	20,333.85	0.60
	0416 - Prosecuting Attorney	1,015,586	75,992.49	3,441.90	884,015.14	13,186.90	118,383.96	0.88
	0417 - Public Defender	456,117	35,331.42	20,096.77	394,784.90	22,794.10	38,538.00	0.91
	0419 - Coroner	276,361	15,912.46	146.51	242,455.15	3,138.46	30,767.39	0.88
	0420 - Constables	88	0.00	0.00	170.42	0.00	-82.42	1.93
	0428 - Sheriff-Work Release	60,946	994.05	14,583.64	15,734.67	23,470.10	21,741.23	0.64
	0432 - District Court Security	980	0.00	0.00	979.25	0.00	0.75	1.00
	0441 - Detention Judicial Officer	62,551	5,212.58	0.00	57,338.38	5,212.52	0.10	1.00
	0444 - Juvenile Detention Center	1,427,023	117,384.41	6,666.82	1,162,396.59	14,531.41	250,095.00	0.82
	0500 - Dept of Emergency Management	317,130	23,024.89	22,445.04	246,956.01	25,524.88	44,649.11	0.85
	0502 - Fire Departments	764,934	190,277.52	0.00	764,793.50	0.00	140.50	1.00
	0505 - County Judge-Emergency Budget	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
	0702 - Environment Affairs	411,417	31,977.37	1,769.45	366,697.13	2,758.87	41,961.00	0.89
	0800 - Veterans Service	102,216	7,689.48	47.53	93,459.29	91.13	8,665.58	0.91
	0801 - Extension Office	106,503	1,036.39	0.00	80,234.57	24,807.68	1,460.75	0.98
	8888 - Interfund Transfers	378,806	0.00	0.00	2,138,806.00	0.00	-1,760,000.00	5.64
Total	1000 - General Fund	28,131,870	2,210,964.71	0.00	25,757,393.42	1,089,714.77	1,284,761.81	0.95
	1002 - Employee Insurance Fund							
	0125 - Employee Insurance	4,204,026	314,018.12	0.00	3,601,539.55	0.00	602,486.45	0.85
Total	1002 - Employee Insurance Fund	4,204,026	314,018.12	0.00	3,601,539.55	0.00	602,486.45	0.85
	1800 - Flexible Spending Fund							
	0126 - Flexible Spending	185,040	15,264.66	0.00	205,838.00	0.00	-20,798.00	1.11
Total	1800 - Flexible Spending Fund	185,040	15,264.66	0.00	205,838.00	0.00	-20,798.00	1.11
	1900 - JDC Grant Fund							
	0434 - JDC HOFNOD	4,265	0.00	1,533.20	2,181.61	1,533.20	550.19	0.87
	0449 - JDC-GIA 2013/2014	31,167	0.00	0.00	31,163.46	0.00	3.54	1.00
Total	1900 - JDC Grant Fund	35,432	0.00	0.00	33,345.07	1,533.20	553.73	0.98
	1901 - DEM Grant Fund							
	0535 - LETPA 2014	72,813	0.00	1,897.56	0.00	1,897.56	70,915.44	0.02
	0545 - MRC	12,198	33.09	0.00	4,304.70	0.00	7,893.30	0.35
	0546 - MRC 2	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00

Washington County, AR
Summary Statement of Operations-Expenses by Fund and Dept
11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0547 - MRC 2013	2,876	0.00	0.00	0.00	0.00	2,876.00	0.00
	0548 - MRC 2014	7,000	0.00	0.00	3,510.70	0.00	3,489.30	0.50
	0558 - SHSG 2012	305	0.00	0.00	304.50	0.00	0.50	1.00
	0559 - SHSGP-USAR 2014	211,500	1,371.88	13,781.31	1,371.88	13,781.31	196,346.81	0.07
	0560 - SHSGP-HAZMAT 2014	40,300	0.00	0.00	0.00	0.00	40,300.00	0.00
	0570 - DEM Radio System	56,600	0.00	0.00	5,177.45	0.01	51,422.54	0.09
	0597 - Sunset Fire Department	12,000	0.00	0.00	12,000.00	0.00	0.00	1.00
Total	1901 - DEM Grant Fund	420,592	1,404.97	0.00	26,669.23	15,678.88	378,243.89	0.10
1902 - Environmental Affairs Grant								
	0702 - Environment Affairs	4,327	1,993.38	0.00	2,295.25	0.00	2,031.75	0.53
	0751 - ADEQ 2010	2,713	0.00	0.00	2,712.36	0.00	0.64	1.00
	0757 - ADEQ-BMT02-12	4,602	328.15	25.00	2,082.40	25.00	2,494.60	0.45
	0758 - ADEQ-WC13-07	6,500	423.00	0.00	1,123.02	0.00	5,376.98	0.17
	0759 - BMT05-14EW	50,312	200.00	0.00	600.00	200.00	49,512.00	0.01
	0761 - BMT04-14EW	27,500	0.00	1,057.03	276.31	1,057.03	26,166.66	0.04
	0762 - WC04-14	10,000	10,000.00	0.00	10,000.00	0.00	0.00	1.00
Total	1902 - Environmental Affairs Grant	105,954	12,944.53	0.00	19,089.34	1,282.03	85,582.63	0.19
1903 - Drug Court Grant Fund								
	0481 - SAMSHA 2	296,437	0.00	0.00	290,189.07	0.00	6,247.93	0.97
	0482 - SAMSHA 3	325,000	9,088.00	0.00	9,088.00	0.00	315,912.00	0.02
Total	1903 - Drug Court Grant Fund	621,437	9,088.00	0.00	299,277.07	0.00	322,159.93	0.48
1904 - Law Enf - Grant Fund								
	0403 - Circuit Court III	16,600	5,618.09	0.00	12,721.74	0.00	3,878.26	0.76
	0466 - JAG Grant 2014	16,012	0.00	0.00	3,096.52	10,204.00	2,711.48	0.83
	0473 - SCAAP 2013	105,950	0.00	3,900.00	88,931.21	8,899.51	8,119.28	0.92
	0474 - SCAAP 2014	55,253	0.00	0.00	0.00	0.00	55,253.00	0.00
	0479 - ARICAC	12,055	0.00	0.00	10,959.19	0.00	1,095.81	0.90
	0497 - ADR Grant	18,650	360.00	0.00	2,205.00	0.00	16,445.00	0.11
Total	1904 - Law Enf - Grant Fund	224,520	5,978.09	0.00	117,913.66	19,103.51	87,502.83	0.00
1905 - Animal Shelter - Grant Fund								
	0308 - Animal Shelter	8,020	37.43	65.51	5,885.78	65.51	2,068.71	0.74

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

11/30/2014

Fund	Department	Current Month			Year to Date		Balance	% Used
		Budget	Transaction	Encumbrance	Transaction	Encumbrance		
	0309 - PetSmart Advertising Grant	27,282	0.00	4,880.01	0.00	4,880.01	22,401.99	0.17
Total	1905 - Animal Shelter - Grant Fund	35,302	37.43	0.00	5,885.78	4,945.52	24,470.70	0.30
2000 - Road Fund								
	0200 - County Road	9,203,050	538,173.16	102,465.83	8,029,433.61	575,417.21	598,199.18	0.93
	0201 - Road 1/2 Cent Sales Tax	1,073,520	134,598.71	25,289.37	788,249.61	65,663.94	219,606.45	0.79
Total	2000 - Road Fund	10,276,570	672,771.87	0.00	8,817,683.22	641,081.15	817,805.63	0.92
3000 - Treasurer's Automation Fund								
	0103 - Treasurer	21,700	475.92	80.00	9,567.67	590.68	11,541.65	0.46
Total	3000 - Treasurer's Automation Fund	21,700	475.92	0.00	9,567.67	590.68	11,541.65	0.46
3001 - Collector's Automation Fund								
	0104 - Tax Collector	110,000	0.00	0.00	44,262.80	4,664.37	61,072.83	0.44
Total	3001 - Collector's Automation Fund	110,000	0.00	0.00	44,262.80	4,664.37	61,072.83	0.44
3002 - Circuit Court Automation Fund								
	0437 - Court Automation	7,400	342.88	0.00	5,147.65	1,039.11	1,213.24	0.83
Total	3002 - Circuit Court Automation Fund	7,400	342.88	0.00	5,147.65	1,039.11	1,213.24	0.83
3005 - County Clerk's Cost Fund								
	0101 - County Clerk	173,500	800.72	0.00	30,047.03	3,404.19	140,048.78	0.19
Total	3005 - County Clerk's Cost Fund	173,500	800.72	0.00	30,047.03	3,404.19	140,048.78	0.19
3006 - Recorder's Cost Fund								
	0128 - Recorder's Cost	1,357,009	36,611.34	2,943.71	565,135.59	24,878.99	766,994.42	0.43
	8888 - Interfund Transfers	900,000	0.00	0.00	532,950.29	0.00	367,049.71	0.59
Total	3006 - Recorder's Cost Fund	2,257,009	36,611.34	0.00	1,098,085.88	24,878.99	1,134,044.13	0.49
3008 - County Library Fund								
	0600 - County Library	2,026,771	176,000.20	1,610.75	1,805,280.79	136,117.22	85,372.99	0.95
	0605 - County Library-Children's	4,200	2.56	85.45	3,448.43	93.07	658.50	0.84
	0610 - Co Lib-Greenland Branch	27,188	1,702.89	0.00	25,992.35	487.72	707.93	0.97
	0611 - Co Lib-Winslow Branch	15,172	1,160.10	224.23	14,775.09	224.23	172.68	0.98
Total	3008 - County Library Fund	2,073,331	178,865.75	0.00	1,849,496.66	136,922.24	86,912.10	0.95

Washington County, AR
Summary Statement of Operations-Expenses by Fund and Dept
11/30/2014

Fund	Department	Current Month			Year to Date		Balance	% Used
		Budget	Transaction	Encumbrance	Transaction	Encumbrance		
3010 - County Clerk Operating Fund								
	0101 - County Clerk	15,000	1,075.37	1,329.42	1,295.20	1,329.42	12,375.38	0.17
Total	3010 - County Clerk Operating Fund	15,000	1,075.37	0.00	1,295.20	1,329.42	12,375.38	0.17
3012 - Child Support Cost Fund								
	8888 - Interfund Transfers	22,884	0.00	0.00	0.00	0.00	22,884.00	0.00
Total	3012 - Child Support Cost Fund	22,884	0.00	0.00	0.00	0.00	22,884.00	0.00
3014 - Communication Facility/Equip								
	0400 - Sheriff	542,750	19,749.78	208.51	382,989.42	107,253.81	52,506.77	0.90
Total	3014 - Communication Facility/Equip	542,750	19,749.78	0.00	382,989.42	107,253.81	52,506.77	0.90
3017 - Jail Operations & Maintenance								
	0127 - Jail-Maintenance	1,163,344	67,446.03	13,334.11	932,196.02	19,279.96	211,868.02	0.81
	0418 - County Jail	12,987,686	1,005,300.29	20,238.92	11,711,857.24	94,554.21	1,181,274.55	0.90
	8888 - Interfund Transfers	0	0.00	0.00	8,821.97	0.00	-8,821.97	0.00
Total	3017 - Jail Operations & Maintenance	14,151,030	1,072,746.32	0.00	12,652,875.23	113,834.17	1,384,320.60	0.00
3019 - Boating Safety Fund								
	0400 - Sheriff	19,905	0.00	0.00	17,445.37	0.00	2,459.63	0.87
Total	3019 - Boating Safety Fund	19,905	0.00	0.00	17,445.37	0.00	2,459.63	0.87
3020 - Emergency Nine One One Fund								
	0501 - Nine One One	641,603	24,471.16	0.00	431,316.74	51,456.45	158,829.81	0.75
	0571 - ACT 442 of 2013 PSAP	12,000	0.00	0.00	12,000.00	0.00	0.00	1.00
Total	3020 - Emergency Nine One One Fund	653,603	24,471.16	0.00	443,316.74	51,456.45	158,829.81	0.75
3023 - Fire Equipment & Training								
	0502 - Fire Departments	98,000	0.00	0.00	102,786.59	0.00	-4,786.59	1.04
Total	3023 - Fire Equipment & Training	98,000	0.00	0.00	102,786.59	0.00	-4,786.59	1.04
3028 - Adult Drug Court Fund								
	8888 - Interfund Transfers	15,049	0.00	0.00	0.00	0.00	15,049.00	0.00
Total	3028 - Adult Drug Court Fund	15,049	0.00	0.00	0.00	0.00	15,049.00	0.00
3031 - Circuit Court Juv Div Fund								

Washington County, AR
Summary Statement of Operations-Expenses by Fund and Dept
11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0446 - Circuit Court Juvenile Div	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
Total	3031 - Circuit Court Juv Div Fund	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
3032 - Juv Crt Representation Fund								
	0445 - Juvenile Court Representation	425	0.00	0.00	0.00	0.00	425.00	0.00
Total	3032 - Juv Crt Representation Fund	425	0.00	0.00	0.00	0.00	425.00	0.00
3038 - Voting System Grant Fund								
	0140 - Voting Sytem Grant	26,053	0.00	0.00	15,320.73	0.00	10,732.27	0.58
Total	3038 - Voting System Grant Fund	26,053	0.00	0.00	15,320.73	0.00	10,732.27	0.58
3039 - Circuit Clerk Commissioner Fee								
	0129 - Circuit Clerk Commissioner Fee	140	0.00	0.00	140.00	0.00	0.00	1.00
Total	3039 - Circuit Clerk Commissioner Fee	140	0.00	0.00	140.00	0.00	0.00	1.00
3104 - Drug Enforcement - State Fund								
Total	3104 - Drug Enforcement - State Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
3401 - HIV Clinic Fund								
	0305 - HIV Clinic	171,759	8,219.66	0.00	140,570.70	14,091.06	17,097.24	0.90
Total	3401 - HIV Clinic Fund	171,759	8,219.66	0.00	140,570.70	14,091.06	17,097.24	0.90
3402 - Law Library Fund								
	0422 - Law Library	88,610	6,441.95	0.00	72,200.69	16,035.95	373.36	1.00
Total	3402 - Law Library Fund	88,610	6,441.95	0.00	72,200.69	16,035.95	373.36	1.00
3404 - Drug Enforcement - State Fund								
	0400 - Sheriff	14,661	2,195.00	0.00	3,695.00	0.00	10,966.00	0.25
Total	3404 - Drug Enforcement - State Fund	14,661	2,195.00	0.00	3,695.00	0.00	10,966.00	0.25
3405 - Drug Enforcement- Fed Fund								
	0400 - Sheriff	59,321	2,419.42	0.00	14,219.18	937.55	44,164.27	0.25
Total	3405 - Drug Enforcement- Fed Fund	59,321	2,419.42	0.00	14,219.18	937.55	44,164.27	0.25
3406 - Drug Court Program Fund								
	0442 - Drug Court Program	21,200	0.00	0.00	0.00	0.00	21,200.00	0.00

Washington County, AR
Summary Statement of Operations-Expenses by Fund and Dept
11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3406 - Drug Court Program Fund	21,200	0.00	0.00	0.00	0.00	21,200.00	0.00
3501 - HIDTA								
	0423 - HIDTA 2013	181,869	0.00	0.00	163,320.81	0.00	18,548.19	0.89
	0424 - HIDTA 2014	336,332	0.00	0.00	95,318.63	0.00	241,013.37	0.28
Total	3501 - HIDTA	518,201	0.00	0.00	258,639.44	0.00	259,561.56	0.49
3503 - Rural Community Grants Fund								
	0603 - Brentwood Community Grant	18,000	43.34	0.00	5,152.73	160.00	12,687.27	0.29
	0604 - Rheas Mill	3,500	0.00	0.00	0.00	0.00	3,500.00	0.00
	0620 - Rheas Mill 2	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
	0621 - Wheeler Fire Department	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
Total	3503 - Rural Community Grants Fund	81,500	43.34	0.00	5,152.73	160.00	76,187.27	0.06
3551 - Tyson Project								
Total	3551 - Tyson Project	0	0.00	0.00	0.00	0.00	0.00	0.00
3552 - ACEDP Phase II								
Total	3552 - ACEDP Phase II	0	0.00	0.00	0.00	0.00	0.00	0.00
3553 - SUMMERS SUBSTATION GRANT								
Total	3553 - SUMMERS SUBSTATION GRANT	0	0.00	0.00	0.00	0.00	0.00	0.00
3554 - AAF Project								
	0154 - AAF Project	0	0.00	0.00	246,018.50	0.00	-246,018.50	0.00
Total	3554 - AAF Project	0	0.00	0.00	246,018.50	0.00	-246,018.50	0.00
3555 - USDA Water Project								
	8888 - Interfund Transfers	0	0.00	0.00	0.01	0.00	-0.01	0.00
Total	3555 - USDA Water Project	0	0.00	0.00	0.01	0.00	-0.01	0.00
5800 - Court Costs & Fines Fund								
	0117 - Court Costs & Fines	362,007	29,477.33	0.00	327,104.21	0.00	34,902.79	0.90
Total	5800 - Court Costs & Fines Fund	362,007	29,477.33	0.00	327,104.21	0.00	34,902.79	0.90

Washington County, AR
Summary Statement of Operations-Expenses by Fund and Dept
11/30/2014

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
Grand Total		65,785,781	4,626,408.32	416,705.98	56,605,011.77	2,249,937.05	6,930,832.18	0.89

ORDINANCE NO. 2014-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE APPROPRIATING THE AMOUNT OF \$6,115 FROM THE GENERAL FUND TO THE COUNTY ATTORNEY'S BUDGET FOR 2015.

WHEREAS, the Quorum Court has approved Ordinance No. 2014-69 adopting the County Budget for the Year 2015; and,

WHEREAS, the amount approved for the County Attorney Budget needs to be adjusted.

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

ARTICLE 1. There is hereby appropriated an additional amount of \$6,115 from the General Fund to the following line items in the County Attorney's Budget for 2015:

<u>County Attorney</u>	
Full-time Salaries, Slot 0122001 (10000122-1001)	\$ 5,000
Social Security Matching (10000122-1006)	383
Noncontributory Retirement (10000122-1008)	<u>732</u>
 TOTAL APPROPRIATION:	 <u>\$ 6,115</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____
Date of Passage: _____
Votes For: _____ Votes Against: _____
Abstention: _____ Absent: _____

ORDINANCE NO. 2014-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE ESTABLISHING ADDITIONAL OPERATING FUNDS, AND RECOGNIZING AND APPROPRIATING REVENUES TOTALLING \$1,034,633 TO THOSE FUNDS FOR 2014.

ARTICLE 1. The following Operating Funds are hereby established for 2014:

- 3551 Tyson Project
3552 ACEDP Phase II
3553 Summers Substation Grant
3554 AAF Project
3555 USDA Water Project

ARTICLE 2. There are hereby recognized additional revenues totaling \$1,034,633 as outlined in Attachment "A" and summarized by Fund as follows for 2014:

Table with 2 columns: Fund Name, Amount. Rows include 1000 County General (\$71,110), 3551 Tyson Project (166,404), 3552 ACEDP Phase II (463,410), 3553 Summers Substation Grant (57,911), 3554 AAF Project (17,264), 3555 USDA Water Project (258,534), and TOTAL REVENUES: \$1,034,633.

ARTICLE 3. There is hereby appropriated the total amount of \$1,034,633 to line items in various budgets as outlined in Attachment "B" and summarized by Fund as follows for 2014:

Table with 2 columns: Fund Name, Amount. Rows include 1801 Central Supplies (\$71,110), 3551 Tyson Project (166,404), 3552 ACEDP Phase II (463,410), 3553 Summers Substation Grant (57,911), 3554 AAF Project (17,264), 3555 USDA Water Project (258,534), and TOTAL APPROPRIATION: \$1,034,633.

Recognizing and Anticipating 2014 Revenue

Attachment "A"

FUND	FUND	REVENUE CODE	REVENUE
1000 COUNTY GENERAL	1000	8808 TRANS FROM CENTRAL SUPPLIES	71,110.00
			71,110.00
3551 TYSON PROJECT	3551	7109 OTHER FEDERAL GRANTS	166,404.00
			166,404.00
3552 ACEDP PHASE II	3552	6999 CARRYOVER	10.00
3552 ACEDP PHASE II	3552	7109 OTHER FEDERAL GRANTS	463,400.00
			463,410.00
3553 SUMMERS SUBSTATION GRANT	3553	7109 OTHER FEDERAL GRANTS	57,911.00
			57,911.00
3554 AAF PROJECT	3554	7109 OTHER FEDERAL GRANTS	17,264.00
			17,264.00
3555 USDA WATER PROJECT	3555	6999 CARRYOVER	834.00
3555 USDA WATER PROJECT	3555	7109 OTHER FEDERAL GRANTS	257,700.00
			258,534.00

2014 Budget Ordinance Request

Attachment "B"

FUND	FUND/DEPT	EXPENDITURE CODE	EXPENDITURES
1801 CENTRAL SUPPLIES	1801 8888	9999 TRANSFERS OUT	71,110.00
			71,110.00
3551 TYSON PROJECT	3551 0151	4006 CONSTRUCTION IN PROGRESS	166,404.00
			166,404.00
3552 ACEDP PHASE II	3552 0152	2022 PLUMBING AND ELECTRICAL	162,502.00
3552 ACEDP PHASE II	3552 0152	3004 ENGINEERING AND ARCHITECTURAL	96,024.00
3552 ACEDP PHASE II	3552 0152	3009 OTHER PROFESSIONAL SERVICES	10,039.00
3552 ACEDP PHASE II	3552 0152	3040 ADVERTISING AND PUBLICATIONS	195.00
3552 ACEDP PHASE II	3552 0152	4006 CONSTRUCTION IN PROGRESS	194,650.00
			463,410.00
3553 SUMMERS SUBSTATION GRANT	3553 0593	3004 ENGINEERING AND ARCHITECTURAL	6,000.00
3553 SUMMERS SUBSTATION GRANT	3553 0593	3060 UTILITIES-ELECTRIC	150.00
3553 SUMMERS SUBSTATION GRANT	3553 0593	4002 BUILDINGS	44,085.00
3553 SUMMERS SUBSTATION GRANT	3553 0593	3009 OTHER PROFESSIONAL SERVICES	7,300.00
3553 SUMMERS SUBSTATION GRANT	3553 0593	3040 ADVERTISING AND PUBLICATIONS	376.00
			57,911.00
3554 AAF PROJECT	3554 0154	3009 OTHER PROFESSIONAL SERVICES	17,264.00
			17,264.00
3555 USDA WATER PROJECT	3555 0155	3005 SPECIAL LEGAL	4,753.00
3555 USDA WATER PROJECT	3555 0155	4006 CONSTRUCTION IN PROGRESS	253,780.00
3555 USDA WATER PROJECT	3555 8888	9999 TRANSFERS OUT	1.00
			258,534.00

ORDINANCE NO. 2014-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE ANTICIPATING REVENUES
TOTALLING \$92,651 IN VARIOUS FUNDS; AND
APPROPRIATING THE TOTAL AMOUNT OF
\$92,651 FROM VARIOUS FUNDS TO VARIOUS
BUDGET LINE ITEMS FOR 2014.**

ARTICLE 1. There are hereby anticipated additional revenues totaling \$92,651 in the following revenue line items for 2014:

General Fund	Reimbursement-Salaries (1000-8727)	\$ 41,834
Jail Fund	Reimbursement-Salaries (3017-8727)	<u>50,817</u>
TOTAL REVENUES:		<u>\$ 92,651</u>

ARTICLE 2. There is hereby appropriated the total amount of \$41,834 from the General Fund to the following line items in the Sheriff Law Enforcement Budget for 2014:

<u>Sheriff – Enforcement</u>		
Salaries, Part-time (10000400-1002)		\$ 1,675
Overtime (10000400-1005)		31,562
Social Security Matching (10000400-1006)		2,543
Noncontributory Retirement (10000400-1008)		4,906
Workers Compensation (10000400-1010)		<u>1,148</u>
TOTAL APPROPRIATION:		<u>\$ 41,834</u>

ARTICLE 3. There is hereby appropriated the total amount of \$50,817 from the Jail Fund to the following line items in the Jail Budget for 2014:

<u>Sheriff - Detention</u>		
Overtime (30170418-1005)		\$ 40,375
Social Security (30170418-1006)		3,089
Noncontributory Retirement (30170418-1008)		5,960
Workers Compensation (30170418-1010)		<u>1,393</u>
TOTAL APPROPRIATION:		<u>\$ 50,817</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

From: Rick Hoyt
Sent: Friday, December 05, 2014 10:21 AM
To: Candy Clark
Cc: Jay Cantrell; Tim Helder; Dallas McClellan; Cheryl Bolinger
Subject: Request for Appropriation for December 9th, 2014 Finance Committee Regarding Reimbursements from University of Arkansas Events

To: Candy Clark, Chairman
 Washington County Finance Committee

The Sheriff's Office is requesting to have funds appropriated to the following line items in our 2014 budget. This is money received from the University of Arkansas for the events we have provided law enforcement service. These are events like U of A football games, Fraternity Party security, Basketball Games, etc.

As you know, in September we changed the method used for paying officers for these events. Previously, they were paid directly by the University but this has ended up creating a problem with Workman's Comp questions and other issues.

So, since September, our method is that we pay overtime to the deputies for these events and then we bill the U of A for the overtime and other employment expenses for each officer. When the money is received from the University we then forward it to the County Treasurer. The amounts in the table below represent the totals for each Line Item that needs to be adjusted.

Attached you will find a spreadsheet with a further breakdown of each event. On that spreadsheet you will notice some columns highlighted in yellow. Those are highlighted because we have not yet received reimbursement from the University, but we expect to have all of those checks by the December 9th Finance Committee meeting.

1000.0400.1002 – Salary part-time	178.92	402.57	1093.4		\$ 1,674.89	
1000.0400.1005 - Overtime	4650.85	11675.12	15235.44		\$ 31,561.41	
1000.0400.1006 – Social Security	369.48	923.95	1249.15		\$ 2,542.58	
1000.0400.1008 – Retirement	712.9	1782.68	2410.18		\$ 4,905.76	
1000.0400.1010 – Workmen's Comp	162.29	412.4	573.19		\$ 1,147.88	
Enforcement						
3017.0418.1002 – Salary part-time	0	0	0		\$ -	
3017.0418.1005 - Overtime	6939.91	15652.38	17781.79		\$ 40,374.08	
3017.0418.1006 – Social Security	530.9	1197.42	1360.28		\$ 3,088.60	
3017.0418.1008 – Retirement	1024.34	2310.32	2624.62		\$ 5,959.28	
3017.0418.1010 – Workmen's Comp	233.17	535.08	624.09		\$ 1,392.34	
Detention						
					\$ 92,646.82	

Thank you,

Rick Hoyt
 Major – Enforcement
 Washington County Sheriff's Office
 444-5763

	14-0919-A	14-0919-B	14-0920-A	14-0920-B	14-0925-A	Total
1000.0400.1002	0	0	0	178.92	0	\$ 178.92
1000.0400.1005	271.57	0	210.54	4168.74	0	\$ 4,650.85
1000.0400.1006	20.78	0	16.11	332.59	0	\$ 369.48
1000.0400.1008	40.09	0	31.08	641.73	0	\$ 712.90
1000.0400.1010	9.13	0	7.07	146.09	0	\$ 162.29
Enforcement	341.57	0	264.8	5468.07	0	
3017.0418.1002	0	0	0	0	0	\$ -
3017.0418.1005	0	98.46	0	6561.91	279.54	\$ 6,939.91
3017.0418.1006	0	7.53	0	501.98	21.39	\$ 530.90
3017.0418.1008	0	14.53	0	968.55	41.26	\$ 1,024.34
3017.0418.1010	0	3.31	0	220.46	9.4	\$ 233.17
Detention	0	123.83	0	8252.9	351.59	

	14-1004-A	14-1004-B	14-1004-C	14-1007-A	14-1010-A	14-1011-A	14-1011-B	14-1011-C	14-1024-A	14-1024-B	14-1025-A	14-1025-B	14-1031-A	Total
1000.0400.1002	0	0	0	0	0	402.57	0	0	0	0	0	0	0	\$ 402.57
1000.0400.1005	106.65	0	228.2	327.04	0	4727.4	215.82	840.89	0	286.24	551.73	4267.8	123.35	\$ 11,675.12
1000.0400.1006	8.16	0	17.46	25.02	0	392.43	16.51	64.33	0	21.9	42.21	326.49	9.44	\$ 923.95
1000.0400.1008	15.74	0	33.68	48.27	0	757.18	31.86	124.12	0	42.25	81.44	629.93	18.21	\$ 1,782.68
1000.0400.1010	3.58	0	7.67	10.98	0	172.36	7.25	28.26	0	9.62	18.54	149.81	4.33	\$ 412.40
Enforcement	134.13	0	287.01	411.31	0	6451.94	271.44	1057.6	0	360.01	693.92	5374.03	155.33	
3017.0418.1002	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -
3017.0418.1005	147.69	417.65	0	352	98.46	6727.07	754.48	586.45	155.21	0	305.96	5959.72	147.69	\$ 15,652.38
3017.0418.1006	11.3	31.96	0	26.93	7.53	514.62	57.72	44.86	11.87	0	23.4	455.93	11.3	\$ 1,197.42
3017.0418.1008	21.8	61.65	0	51.96	14.53	992.93	111.36	86.56	22.91	0	45.16	879.66	21.8	\$ 2,310.32
3017.0418.1010	4.96	14.04	0	11.83	3.31	226.04	25.35	19.7	5.22	0	10.28	209.17	5.18	\$ 535.08
Detention	185.75	525.3	0	442.72	123.83	8460.66	948.91	737.57	195.21	0	384.8	7504.48	185.97	

	14-1107-A	14-1107-B	14-1108-A	14-1108-B	14-1114-A	14-1114-B	14-1115-A	14-1115-C	14-1116-A	14-1119-A	14-1121-A	14-1121-B	14-1122-A	14-1122-B	14-1128-A	14-1130-A	
1000.0400.1002	0	0	0	0	0	0	546.7	0	0	0	0	0	367.78	0	94.43	84.49	\$1,093.40
1000.0400.1005	625.73	0	106.65	123.35	0	545.36	4616.9	651.64	664.32	357.36	532.88	527.36	4518.6	221.52	734.08	1009.69	\$15,235.44
1000.0400.1006	47.87	0	8.16	9.44	0	41.72	395.01	49.85	50.83	27.33	40.77	40.34	373.8	16.95	63.37	83.71	\$1,249.15
1000.0400.1008	92.37	0	15.74	18.21	0	80.5	762.15	96.18	98.06	52.75	78.65	77.84	721.23	32.7	122.29	161.51	\$2,410.18
1000.0400.1010	21.97	0	3.74	4.33	0	19.15	181.24	22.87	23.32	12.55	18.71	18.52	171.5	7.78	29.09	38.42	\$573.19
Enforcement	\$787.94	\$0.00	\$134.29	\$155.33	\$0.00	\$686.73	\$6,502.00	\$820.54	\$836.53	\$449.99	\$671.01	\$664.06	\$6,152.91	\$278.95	\$1,043.26	\$1,377.82	
3017.0418.1002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0.00
3017.0418.1005	147.69	261.33	107.19	236.97	450.97	0	6449.96	763.57	449.96	164.16	0	633.56	7160.53	0	700.97	254.93	\$17,781.79
3017.0418.1006	11.3	19.99	8.2	18.13	34.51	0	493.4	58.4	34.43	12.56	0	48.46	547.76	0	53.63	19.51	\$1,360.28
3017.0418.1008	21.8	38.57	15.82	34.98	66.57	0	952.02	112.7	66.42	24.23	0	93.52	1056.89	0	103.47	37.63	\$2,624.62
3017.0418.1010	5.18	9.17	3.76	8.32	15.82	0	226.38	26.81	15.79	5.76	0	22.23	251.32	0	24.6	8.95	\$624.09
Detention	\$185.97	\$329.06	\$134.97	\$298.40	\$567.87	\$0.00	\$8,121.76	\$961.48	\$566.60	\$206.71	\$0.00	\$797.77	\$9,016.50	\$0.00	\$882.67	\$321.02	