



WASHINGTON COUNTY, ARKANSAS
County Courthouse

June 5, 2015

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday, June 9, 2015
5:30 P.M.
Washington County Quorum Court Room

Vice-Chair Bill Ussery
Lisa Ecke
Ann Harbison

Chair Rick Cochran

Robert Dennis
John Firmin
Butch Pond

A G E N D A

1. Call to Order.
2. Prayer and Pledge of Allegiance.
3. Adoption of Agenda.
4. Financial Report. County Treasurer Bobby Hill and Comptroller Cheryl Bolinger will update the committee on the monthly financial report. (4.1-4.8)
5. An Ordinance Anticipating Additional Revenue Of \$10,576 In The General Fund; And Appropriating The Amount Of \$31,083 From The General Fund To The Environmental Affairs Budget For 2015. (5.1-5.3)
6. An Ordinance Appropriating An Additional Amount Of \$4,956 From The General Fund To The General Services Budget For 2015 To Fund The Investigation Of County Bridges. (6.1-6.4)
7. Discussion On An Informal Commitment To The 5-Year Ambulance Service Plan Proposed By The Washington County Regional Ambulance Authority – Central EMS. (7.1)
8. An Ordinance Appropriating The Amount Of \$99,734 From The General Fund To The Ambulance Service Budget For 2015. (8.1)

9. Report from County Grant Administrator Renee Biby on Grants Awarded to the County and Related Appropriation Requests and Resolutions Needed for the Submission of Grant Applications.
 - An Ordinance Recognizing Additional Revenue Of \$6,406 In The General Fund, And Appropriating The Amount Of \$6,406 To District Court Security Budget For 2015. (9.1)
 - An Ordinance Anticipating Revenue In The Amount Of \$18,000 In The JDC Grant Fund; And Appropriating The Amount Of \$18,000 From The JDC Grant Fund To The JDC HOFNOD Budget For 2015. (9.2)
 - An Ordinance Recognizing Additional Revenue Of \$14,255 In The Law Enforcement Grant Fund For 2015; And Appropriating \$14,255 From The Law Enforcement Grant Fund To The 2015 JAG Grant Budget. (9.3)
 10. Review of 2015 Budget Controls. (10.1, 10.2)
 11. Other Business: Any other business to be discussed by the Committee will be brought up at this time.
 12. Public Comments.
 13. Adjournment.
- /cs

TREASURER'S FINANCIAL SUMMARY

4.1

5/1/2015 TO 5/31/2015

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$12,107,563.10	\$4,712,080.54	\$2,108,918.33	\$14,710,725.31
1002 EMPLOYEE INSURANCE	\$1,391,503.95	\$360,665.41	\$468,393.64	\$1,283,775.72
1800 FLEX SPENDING	\$12,114.18	\$16,707.34	\$14,688.00	\$14,133.52
1900 JDC GRANT FUND	\$29,934.27	\$1,950.00	\$4,285.35	\$27,598.92
1901 DEM GRANT FUND	\$1,504.46	\$96,199.04	\$6,272.75	\$91,430.75
1902 ENVIRONMENTAL AFFAIRS GRAN	(\$31.41)	\$179.86	\$597.38	(\$448.93)
1903 DRUG COURT GRANT FUND	\$0.00	\$20,649.24	\$20,649.24	\$0.00
1904 LAW ENFORCEMENT GRANT FUN	\$47,561.40	\$0.00	\$12,546.27	\$35,015.13
1905 ANIMAL SHELTER GRANT FUND	\$22,200.84	\$0.00	\$813.13	\$21,387.71
2000 ROAD	\$840,938.33	\$1,014,560.37	\$503,811.22	\$1,351,687.48
3000 TREASURER'S AUTOMATION	\$15,869.90	\$3.62	\$1,404.36	\$14,469.16
3001 COLLECTOR'S AUTOMATION	\$64,567.15	\$19.49	\$2,694.07	\$61,892.57
3002 CIRCUIT COURT AUTOMATION	\$193,697.88	\$1,759.22	\$191.66	\$195,265.44
3004 ASSESSOR'S AMENDMENT 79 FUN	\$59,026.20	\$13.54	\$1,786.86	\$57,252.88
3005 COUNTY CLERK'S COST	\$849,789.62	\$10,538.05	\$1,035.63	\$859,292.04
3006 RECORDER'S COST	\$1,000,000.00	\$121,935.29	\$121,935.29	\$1,000,000.00
3008 COUNTY LIBRARY	\$577,708.86	\$548,186.24	\$175,137.61	\$950,757.49
3010 COUNTY CLERK OPERATING	\$32,314.46	\$413.41	\$330.14	\$32,397.73
3012 CHILD SUPPORT COST	\$11,617.24	\$574.59	\$11.49	\$12,180.34
3013 GAME AND FISH EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
3014 COMMUNICATION FACILITY/EQUIP	\$240,005.32	\$31,313.60	\$12,431.68	\$258,887.24
3017 JAIL OPERATION & MAINTENANCE	\$568,534.49	\$1,065,278.48	\$997,640.52	\$636,172.45
3019 BOATING SAFETY	\$10,069.62	\$2.52	\$242.43	\$9,829.71
3020 EMERGENCY 9-1-1	\$1,111,313.52	\$42,617.61	\$29,032.97	\$1,124,898.16
3023 FIRE EQUIPMENT & TRAINING	\$0.00	\$24,711.39	\$24,711.39	\$0.00
3028 ADULT DRUG COURT	\$7,532.58	\$1,579.21	\$31.58	\$9,080.21
3031 CIRCUIT COURT JUVENILE DIVISIO	\$45,260.66	\$40.33	\$0.81	\$45,300.18
3032 JUVENILE COURT REPRESENTATI	\$1,066.05	\$0.24	\$0.01	\$1,066.28
3038 VOTING SYSTEM GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3039 CIRCUIT CLERK COMMISSIONER F	\$26,862.13	\$615.71	\$12.32	\$27,465.52
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$206,435.20	\$48.04	\$22,277.00	\$184,206.24
3402 LAW LIBRARY	\$210,998.28	\$15,135.25	\$7,403.59	\$218,729.94
3404 DRUG ENFORCEMENT - STATE	\$23,981.98	\$97.97	\$63.13	\$24,016.82
3405 DRUG ENFORCEMENT - FEDERAL	\$83,891.75	\$6,485.02	\$1,874.79	\$88,501.98
3406 DRUG COURT PROGRAM FUND	\$61,054.03	\$1,638.92	\$32.78	\$62,660.17
3501 HIDTA	\$0.00	\$0.00	\$0.00	\$0.00
3503 RURAL COMMUNITY GRANT	\$68,712.75	\$15.69	\$14,594.64	\$54,133.80
3551 TYSON PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
5800 COURT COSTS AND FINES	\$692,600.03	\$38,210.63	\$30,242.12	\$700,568.54
Sub-Total	\$20,616,198.82	\$6,134,225.86	\$4,586,094.18	\$24,164,330.50
6000 TREASURER'S COMMISSION	\$245,364.07	\$248,351.57	\$0.00	\$493,715.64
6002 COLLECTOR'S UNAPPORTIONED	\$260,633.21	\$63,257,912.67	\$47,934,373.86	\$5,584,172.02
6003 PROPERTY TAX RELIEF	\$222,454.33	\$1,239,064.12	\$1,189,455.93	\$272,062.52
6004 DELINQUENT PERSONAL TAX	\$2,679.53	\$361,053.69	\$360,688.19	\$3,045.03
6005 DELINQUENT REAL TAXES	\$4,720.10	\$307,956.43	\$307,717.60	\$4,958.93
6006 TIMBER TAX	\$0.00	\$8,369.16	\$8,369.16	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$69,683.04	\$69,683.04	\$0.00
6011 INTEREST	\$0.00	\$5,123.70	\$5,123.70	\$0.00
6013 COMMON SCHOOL	\$26,979.14	\$367.47	\$0.00	\$27,346.61
6406 BOSTON MOUNTAIN SOLID WAST	\$354.54	\$817.10	\$758.34	\$413.30
6425 HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6475 ESCHEATED ESTATES	\$845,577.88	\$0.00	\$0.00	\$845,577.88
6498 PAYROLL	\$0.00	\$1,212,611.93	\$1,212,611.93	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$833,965.94	\$833,965.94	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$1,187,659.79	\$1,187,659.79	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$1,562,377.78	\$1,562,377.78	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$109,140.39	\$109,140.39	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$45,878.21	\$45,878.21	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$26,656.43	\$26,656.43	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$2,758.29	\$2,758.29	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$63,660.67	\$63,660.67	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$178,566.90	\$178,566.90	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$16,039.23	\$16,039.23	\$0.00
6610 CITY OF ELKINS	\$0.00	\$60,037.76	\$60,037.76	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$70,480.49	\$70,480.49	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$117,298.69	\$117,298.69	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$7,531.46	\$7,531.46	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$401,119.04	\$401,119.04	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$19,567,131.63	\$19,567,131.63	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$2,403,727.29	\$2,403,727.29	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$738,153.35	\$738,153.35	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$658,964.00	\$658,964.00	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$86,095.16	\$86,095.16	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRICT	\$0.00	\$1,739,464.17	\$1,739,464.17	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$595,637.73	\$595,637.73	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$14,416,093.77	\$14,416,093.77	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$739,496.23	\$739,496.23	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$13,748.45	\$13,748.45	\$0.00
6802 SALEM VILLAGE IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$12,092.02	\$12,092.02	\$0.00
6804 SADDLEBROOK IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.00	\$25,692.34	\$25,692.34	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$22,172.48	\$22,172.48	\$0.00
6850 MORROW FIRE DUES	\$0.00	\$2,537.62	\$2,537.62	\$0.00
6851 WHEELER FIRE DUES	\$0.00	\$12,712.54	\$12,712.54	\$0.00
6852 ROUND MOUNTAIN FIRE DUES	\$0.00	\$19,494.04	\$19,494.04	\$0.00
6853 NOB HILL FIRE DUES	\$0.00	\$30,888.10	\$30,888.10	\$0.00
6854 GOSHEN FIRE DUES	\$0.00	\$57,447.19	\$57,447.19	\$0.00
6855 PGROVE/FARM FIRE DUES	\$0.00	\$34,785.11	\$34,785.11	\$0.00
6856 LINCOLN FIRE DUES	\$0.00	\$16,970.09	\$16,970.09	\$0.00
6857 WEDINGTON FIRE DUES	\$0.00	\$21,469.57	\$21,469.57	\$0.00
6858 STRICKLER FIRE DUES	\$0.00	\$4,680.02	\$4,680.02	\$0.00
6859 WHITEHOUSE FIRE DUES	\$0.00	\$3,564.02	\$3,564.02	\$0.00
Sub-Total	\$1,608,762.80	\$102,617,498.87	\$96,994,969.74	\$7,231,291.93
Grand Total	\$22,224,961.62	\$110,751,724.73	\$101,581,063.92	\$31,395,622.43

Washington County
Share
1% Sales Tax

MONTH	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	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	\$ 522,980.02	\$ 39,574.99	7.57%
FEBRUARY	\$ 719,851.58	\$ 681,691.10	\$ 645,436.98	\$ 642,497.84	\$ 612,240.85	\$ 522,004.94	\$ 534,964.73	\$ 560,463.64	\$ 546,070.55	\$ 580,906.69	\$ 44,836.14	7.59%
MARCH	\$ 578,845.62	\$ 545,340.75	\$ 535,564.68	\$ 515,629.71	\$ 520,873.53	\$ 413,051.03	\$ 450,409.10	\$ 477,879.03	\$ 448,997.27	\$ 507,524.87	\$ 58,527.60	11.53%
APRIL	\$ 577,873.34	\$ 555,548.70	\$ 563,206.48	\$ 548,368.58	\$ 525,112.24	\$ 403,112.47	\$ 461,104.84	\$ 471,218.29	\$ 508,372.96	\$ 488,570.54	\$ (17,802.02)	-3.64%
MAY	\$ 647,857.43	\$ 615,215.48	\$ 602,974.21	\$ 593,883.18	\$ 577,186.41	\$ 472,712.52	\$ 478,896.50	\$ 501,897.60	\$ 523,935.85	\$ 553,523.85	\$ 29,588.00	5.35%
JUNE	\$ 602,798.83	\$ 569,744.45	\$ 579,067.30	\$ 552,006.59	\$ 543,784.89	\$ 449,747.58	\$ 478,492.87	\$ 491,445.68	\$ 497,417.41			
JULY	\$ 607,423.29	\$ 597,841.48	\$ 607,482.67	\$ 578,022.35	\$ 560,508.70	\$ 464,891.14	\$ 488,484.29	\$ 512,705.28	\$ 543,193.15			
AUGUST	\$ 645,657.88	\$ 600,537.83	\$ 610,445.43	\$ 573,416.86	\$ 575,155.41	\$ 506,532.17	\$ 492,098.53	\$ 517,562.90	\$ 541,398.70			
SEPTEMBER	\$ 608,696.16	\$ 588,982.85	\$ 587,059.15	\$ 572,096.23	\$ 535,094.51	\$ 486,499.12	\$ 485,875.50	\$ 506,203.71	\$ 522,577.89			
OCTOBER	\$ 641,465.84	\$ 609,840.73	\$ 626,468.28	\$ 573,287.13	\$ 625,397.79	\$ 493,865.95	\$ 524,225.53	\$ 529,648.78	\$ 596,523.36			
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			
DECEMBER	\$ 586,108.25	\$ 573,041.67	\$ 573,875.16	\$ 531,415.24	\$ 562,979.33	\$ 475,316.94	\$ 475,061.83	\$ 496,158.50	\$ 530,080.46			
TOTAL	\$ 7,466,830.66	\$ 7,130,048.43	\$ 7,078,674.41	\$ 6,773,754.95	\$ 6,765,442.00	\$ 5,681,636.80	\$ 5,838,838.21	\$ 6,071,284.80	\$ 6,228,683.93	\$ 2,663,616.87	\$ 164,724.71	5.91%
Projection									\$ 6,182,673.00	\$ 6,306,000.00		1.30%
% Increase (Decrease) Over Prior Year	2.74%	-4.72%	-0.73%	-4.50%	-0.27%	-18.90%	2.69%	3.85%	2.53%			

Washington County
1/4 Cent Sales Tax
Jail

MONTH	2007	2008	2009	2010	2011	2012	2013	2014	2015	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 501,661.07	\$ 599,896.88	\$ 574,875.26	\$ 575,907.64	\$ 560,927.48	\$ 607,562.74	\$ 641,929.09	\$ 643,839.31	\$ 706,319.00	\$ 62,479.69	8.85%
FEBRUARY	\$ 728,453.45	\$ 684,088.42	\$ 660,873.27	\$ 649,220.74	\$ 695,138.32	\$ 712,316.34	\$ 746,149.81	\$ 727,140.80	\$ 803,498.30	\$ 76,357.70	9.50%
MARCH	\$ 572,747.97	\$ 567,636.51	\$ 546,719.72	\$ 552,422.59	\$ 550,192.62	\$ 595,710.91	\$ 636,268.42	\$ 597,988.39	\$ 680,190.81	\$ 82,222.52	13.36%
APRIL	\$ 583,468.94	\$ 596,833.59	\$ 581,196.57	\$ 556,882.14	\$ 536,836.47	\$ 614,155.67	\$ 627,782.50	\$ 674,308.75	\$ 664,344.88	\$ (9,963.87)	-1.50%
MAY	\$ 646,134.39	\$ 639,082.80	\$ 618,848.52	\$ 612,146.21	\$ 629,738.86	\$ 637,876.96	\$ 668,535.86	\$ 697,725.30	\$ 752,661.75	\$ 54,936.45	7.30%
JUNE	\$ 595,378.12	\$ 613,744.24	\$ 585,063.03	\$ 576,698.30	\$ 599,080.09	\$ 637,073.28	\$ 654,698.79	\$ 671,019.05			
JULY	\$ 627,887.23	\$ 643,861.25	\$ 612,636.73	\$ 594,440.07	\$ 619,269.37	\$ 650,315.43	\$ 682,767.47	\$ 732,745.73			
AUGUST	\$ 637,125.66	\$ 647,001.44	\$ 607,754.48	\$ 609,982.28	\$ 674,790.85	\$ 655,962.07	\$ 689,323.14	\$ 730,416.24			
SEPTEMBER	\$ 624,147.59	\$ 622,214.88	\$ 608,318.59	\$ 567,487.84	\$ 647,947.96	\$ 647,051.84	\$ 674,155.78	\$ 705,020.78			
OCTOBER	\$ 646,380.52	\$ 663,983.79	\$ 607,779.18	\$ 663,173.86	\$ 657,739.09	\$ 698,092.01	\$ 705,337.92	\$ 750,739.83			
NOVEMBER	\$ 637,406.99	\$ 615,886.78	\$ 594,543.80	\$ 608,792.06	\$ 619,279.85	\$ 683,671.11	\$ 697,963.01	\$ 714,016.92			
DECEMBER	\$ 609,477.54	\$ 608,241.18	\$ 563,998.24	\$ 597,188.84	\$ 633,224.20	\$ 633,026.02	\$ 660,817.18	\$ 716,050.95			
TOTAL	\$ 7,511,249.47	\$ 7,502,571.56	\$ 7,179,907.39	\$ 7,164,352.62	\$ 7,424,165.14	\$ 7,776,804.38	\$ 8,085,724.97	\$ 8,360,891.25	\$ 3,617,014.84	\$ 276,032.49	7.63%
Projection								\$ 8,233,781.00	\$ 8,480,800.00		1.50%
% Increase (Decrease) Over Prior Year	-4.38%	-0.12%	-4.50%	-0.21%	3.49%	4.53%	3.82%	3.29%			

Road 1/2 cent Sales Tax

MONTH	2013	2014	2015	Current Month Over/Under Last Year	2016	2017	2018	2019	2020
JANUARY	\$ -	\$ 109,661.41	\$ 111,735.47	\$ 1,184.08					
FEBRUARY	\$ -	\$ 106,116.96	\$ 117,456.45	\$ 11,339.49					
MARCH	\$ -	\$ 97,688.38	\$ 103,813.19	\$ 6,114.81					
APRIL	\$ -	\$ 108,965.54	\$ 110,775.02	\$ 1,809.48					
MAY	\$ -	\$ 106,526.95	\$ 113,383.64	\$ 6,856.69					
JUNE	\$ -	\$ 106,480.81							
JULY	\$ -	\$ 109,633.84							
AUGUST	\$ 49,211.09	\$ 108,742.49							
SEPTEMBER	\$ 102,519.83	\$ 111,407.85							
OCTOBER	\$ 106,851.81	\$ 110,226.93							
NOVEMBER	\$ 99,982.80	\$ 110,422.35							
DECEMBER	\$ 101,745.30	\$ 107,082.96							
TOTAL	\$ 460,310.43	\$ 1,293,266.27	\$ 556,563.77	\$ 27,304.53					
Projection		\$ 1,192,800.00	\$ 1,294,000.00						
				4.91%					

General Fund
Unappropriated Reserves
FY '15

4.5

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
Jan-15	Unappropriated Reserves	\$6,522,013		\$6,522,013		
	Reserve for Road	\$70,825		\$70,825		
	Reserve for Jail	\$2,395,920		\$2,395,920	(800,000.00)	\$1,595,920
	Total	\$8,988,758		\$8,988,758	(800,000.00)	\$8,188,758

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
Feb-15	Unappropriated Reserves	\$6,522,013		\$6,522,013		
	Reserve for Road	\$70,825		\$70,825		
	Reserve for Jail	\$2,395,920		\$2,395,920	(800,000.00)	\$1,595,920
	Total	\$8,988,758		\$8,988,758	(800,000.00)	\$8,188,758

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
Mar-15	Unappropriated Reserves	\$6,522,013	-\$1,998,243	\$4,523,770		
	Reserve for Road	\$70,825	\$70,825	\$0		
	Reserve for Jail	\$2,395,920	-\$117,407	\$2,513,327	(800,000.00)	\$1,713,327
	Total	\$8,988,758		\$7,037,097	(800,000.00)	\$6,237,097

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
Apr-15	Unappropriated Reserves	\$4,523,770	-\$34,640	\$4,489,130		
	Reserve for Road	\$0	\$0	\$0		
	Reserve for Jail	\$2,513,327	\$124	\$2,513,203	(800,000.00)	\$1,713,203
	Total	\$7,037,097		\$7,002,333	(800,000.00)	\$6,202,333

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
May-15	Unappropriated Reserves	\$4,489,130	\$0	\$4,489,130		
	Reserve for Road	\$0	\$0	\$0		
	Reserve for Jail	\$2,513,203	\$0	\$2,513,203	(800,000.00)	\$1,713,203
	Total	\$7,002,333		\$7,002,333	(800,000.00)	\$6,202,333

Summary of Revenues and Expenditures
As Of 5/31/2015

Fund Description	Budgeted Revenues	Actual Revenues	Percent Realized Revenues	Less 10% Budgeted Revenues	Budgeted Expenditures	Actual Expenditures	Percent Expended	Unappropriated Balance
1000 - General Fund	37,934,810.00	12,330,187.26	32%	3,883,438.00	27,049,039.00	11,783,288.68	44%	7,002,333.00
1002 - Employee Insurance Fund	5,802,557.00	2,106,858.83	36%	0	4,249,598.00	1,948,050.02	46%	1,552,959.00
1800 - Flexible Spending Fund	237,892.00	95,010.74	39%	0	185,040.00	108,730.58	59%	52,852.00
1900 - JDC Grant Fund	38,067.00	1,950.00	5%	0	33,585.00	10,468.12	31%	4,482.00
1901 - DEM Grant Fund	489,939.00	200,423.57	40%	0	489,939.00	161,276.45	33%	0
1902 - Environmental Affairs Grant	77,490.00	2,875.92	3%	0	77,490.00	3,386.33	4%	0
1903 - Drug Court Grant Fund	294,636.00	154,566.56	52%	0	294,636.00	139,118.85	47%	0
1904 - Law Enf - Grant Fund	110,446.00	5,229.68	4%	0	110,446.00	36,061.69	33%	0
1905 - Animal Shelter - Grant Fund	23,973.00	0	0%	0	23,973.00	2,585.09	11%	0.00
2000 - Road Fund	9,819,948.00	3,862,734.71	39%	947,823.00	8,628,678.00	3,121,568.09	36%	243,447.00
3000 - Treasurer's Automation Fund	27,948.00	11,866.98	42%	0	23,350.00	8,995.96	39%	4,598.00
3001 - Collector's Automation Fund	120,816.00	9,282.01	7%	0	110,000.00	48,205.56	44%	10,816.00
3002 - Circuit Court Automation Fund	204,470.00	11,992.52	5%	0	9,450.00	1,046.65	11%	195,020.00
3004 - Assessor's Amendment 79 Fund	62,314.00	22,367.45	35%	0	24,000.00	10,915.14	45%	38,314.00
3005 - County Clerk's Cost Fund	950,539.00	44,074.33	4%	0	156,200.00	14,006.36	9%	794,339.00
3006 - Recorder's Cost Fund	2,247,794.00	567,505.43	25%	225,717.00	1,454,325.00	559,234.12	38%	567,752.00
3008 - County Library Fund	3,111,237.00	828,523.00	26%	281,659.00	2,117,471.00	864,692.33	41%	712,107.00
3010 - County Clerk Operating Fund	37,356.00	1,594.06	4%	0	15,000.00	2,002.82	13%	22,356.00
3012 - Child Support Cost Fund	31,631.00	12,180.34	38%	0	29,930.00	13,700.78	46%	1,701.00
3013 - Game and Fish Education Fund	9,896.00	9,895.06	99%	0	9,896.00	9,895.06	100%	0
3014 - Communication Facility/Equip	508,627.00	109,323.94	21%	63,665.00	444,962.00	122,413.30	28%	0.00
3017 - Jail Operations & Maintenance	12,647,393.00	6,334,958.20	50%	1,276,480.00	13,884,116.00	5,880,426.25	42%	-2,513,203.00
3019 - Boating Safety Fund	17,628.00	2,166.02	12%	1,455.00	13,090.00	419.59	3%	3,083.00
3020 - Emergency Nine One One Fund	1,623,295.00	211,973.07	13%	150,424.00	755,769.00	194,566.75	26%	717,102.00
3023 - Fire Equipment & Training	100,000.00	38,226.38	38%	0	100,000.00	38,226.38	38%	0
3028 - Adult Drug Court Fund	51,255.00	9,080.21	17%	0	39,890.00	26,364.50	66%	11,365.00
3031 - Circuit Court Juv Div Fund	49,928.00	1,422.14	2%	0	0	0	0%	49,928.00
3032 - Juv Cr Representation Fund	1,200.00	226.22	18%	0	0	0	0%	1,200.00
3039 - Circuit Clerk Commissioner Fee	31,102.00	7,318.96	23%	0	0	0	0%	31,102.00
3400 - FEMA	0	0	0%	0	0	0	0%	0
3401 - HIV Clinic Fund	281,199.00	138,097.47	49%	30,073.00	196,625.00	74,845.70	38%	54,501.00
3402 - Law Library Fund	315,357.00	56,332.48	17%	29,728.00	89,010.00	30,684.92	34%	196,619.00
3404 - Drug Enforcement - State Fund	21,783.00	5,528.03	25%	0	15,980.00	61.17	0%	5,803.00
3405 - Drug Enforcement- Fed Fund	99,588.00	25,323.60	25%	0	63,350.00	16,085.35	25%	36,238.00
3406 - Drug Court Program Fund	73,350.00	14,345.33	19%	6,504.00	0	0	0%	66,846.00
3501 - HIDTA	411,867.00	184,850.36	44%	0	411,867.00	97,931.70	24%	0
3503 - Rural Community Grants Fund	72,027.00	71.7	0%	0	70,145.00	17,934.36	26%	1,882.00
3551 - Tyson Project	13,416.00	0	0%	0	13,416.00	0	0%	0
5800 - Court Costs & Fines Fund	1,041,826.00	240,724.39	23%	0	354,069.00	147,396.67	42%	687,757.00

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
1000 - General Fund								
0100 - County Judge		388,025	43,074.88	0.00	162,883.64	790.58	224,350.78	0.42
0101 - County Clerk		513,611	53,038.11	0.00	220,041.26	1,753.34	291,816.40	0.43
0102 - Circuit Clerk		888,633	94,114.75	509.52	358,240.74	2,161.24	528,231.02	0.40
0103 - Treasurer		276,184	29,221.46	0.00	108,381.34	0.00	167,802.66	0.39
0104 - Tax Collector		1,177,557	119,063.39	132.15	488,177.29	9,978.95	679,400.76	0.42
0105 - Assessor		1,736,922	169,880.31	343.98	778,481.72	9,341.75	949,098.53	0.45
0106 - Board of Equalization		1,114,525	76,984.00	0.00	376,780.19	615,872.00	121,872.81	0.89
0107 - Quorum Court		189,288	21,988.13	0.00	66,469.42	3,162.25	119,656.33	0.36
0108 - Buildings & Ground Maintenance		1,707,326	125,962.02	3,189.74	703,620.48	96,114.20	907,591.32	0.46
0109 - Election		220,341	15,540.92	1,137.20	60,152.69	4,485.76	155,702.55	0.29
0110 - County Planning		373,058	36,231.75	249.00	170,030.79	1,705.60	201,321.61	0.46
0113 - Financial Management		325,117	32,146.33	682.71	148,390.46	2,648.49	174,078.05	0.46
0115 - Computer/IS Department		1,141,136	83,427.55	114,833.28	520,337.09	180,219.62	440,579.29	0.61
0118 - General Services		1,198,863	94,487.54	8.78	365,323.83	751,253.23	82,285.94	0.93
0119 - Archiving/Records Management		180,163	16,097.34	0.00	60,488.78	22,124.08	97,550.14	0.45
0120 - Grants Administrator		141,151	10,005.78	1,214.73	53,278.54	1,640.07	86,232.39	0.38
0121 - Human Resources		345,516	32,813.60	16.33	146,960.65	28,520.84	170,034.51	0.50
0122 - County Attorney		180,081	16,721.35	345.03	79,940.87	45,175.64	54,964.49	0.69
0300 - County Health		17,700	761.98	96.17	11,086.14	167.73	6,446.13	0.63
0301 - Ambulance Service		788,025	65,668.75	0.00	328,343.75	459,681.25	0.00	1.00
0308 - Animal Shelter		615,566	60,980.17	8,906.83	276,226.89	14,420.96	324,918.15	0.47
0400 - Sheriff		6,869,875	670,223.30	21,335.37	2,842,683.68	309,638.29	3,717,553.03	0.45
0401 - Circuit Court I		37,644	1,650.25	0.00	8,397.47	3,222.98	26,023.55	0.30
0402 - Circuit Court II		53,092	1,689.24	152.31	15,984.18	3,182.99	33,924.83	0.36
0403 - Circuit Court III		899,313	93,663.31	684.62	380,183.60	17,087.75	502,041.65	0.44
0404 - Circuit Court IV		147,350	11,460.61	1,024.74	49,898.11	6,868.63	90,583.26	0.38
0405 - Circuit Court V		36,970	565.55	18.11	4,710.61	3,201.51	29,057.88	0.21
0406 - Circuit Court VI		55,250	794.20	302.82	17,484.29	3,930.63	33,835.08	0.38
0407 - Circuit Court VII		36,974	756.87	0.00	6,058.39	1,935.10	28,980.51	0.21
0409 - District Court Fayetteville		104,994	0.00	0.00	24,707.20	0.00	80,286.80	0.23
0410 - District Court Springdale		95,691	0.00	0.00	17,934.16	0.00	77,756.84	0.18
0411 - District Court Prairie Grove		38,755	0.00	0.00	9,328.90	0.00	29,426.10	0.24
0412 - District Court West Fork		39,758	0.00	0.00	9,784.41	0.00	29,973.59	0.24

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
0413	District Court Elkins	44,030	374.38	0.00	10,455.97	0.00	33,574.03	0.23
0416	Prosecuting Attorney	1,000,591	110,508.71	249.10	404,644.06	22,141.41	573,805.53	0.42
0417	Public Defender	439,692	44,449.12	3,724.19	169,043.73	13,485.80	257,162.47	0.41
0419	Coroner	263,278	28,447.87	262.11	110,426.59	2,925.64	149,925.77	0.43
0420	Constables	73	0.00	0.00	72.15	0.00	0.85	0.98
0428	Sheriff-Work Release	45,279	1,451.35	79.20	3,961.47	7,240.36	34,077.17	0.24
0441	Detention Judicial Officer	62,551	5,212.58	0.00	26,062.90	36,488.00	0.10	1.00
0444	Juvenile Detention Center	1,383,701	135,293.87	568.42	556,606.29	13,493.80	813,600.91	0.41
0500	Dept of Emergency Management	284,903	19,564.71	961.22	115,931.20	3,629.62	165,342.18	0.41
0502	Fire Departments	849,934	212,483.52	0.00	425,541.50	0.00	424,392.50	0.50
0505	County Judge-Emergency Budget	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
0702	Environment Affairs	418,859	49,176.89	578.57	179,294.37	19,575.22	219,989.41	0.47
0800	Veterans Service	103,533	11,425.62	0.00	44,317.88	278.49	58,936.63	0.43
0801	Extension Office	104,355	24,552.58	0.00	27,333.01	74,526.06	2,495.93	0.97
8888	Interfund Transfers	38,806	0.00	0.00	838,806.00	0.00	-800,000.00	21.61
Total	1000 - General Fund	27,049,039	2,621,954.64	0.00	11,783,288.68	2,794,069.86	12,471,680.46	0.53
Total	1002 - Employee Insurance Fund	4,249,598	468,387.62	3,168.00	1,948,050.02	3,168.00	2,298,379.98	0.45
Total	1002 - Employee Insurance Fund	4,249,598	468,387.62	0.00	1,948,050.02	3,168.00	2,298,379.98	0.45
Total	1800 - Flexible Spending Fund	185,040	14,687.93	0.00	108,730.58	0.00	76,309.42	0.58
Total	1800 - Flexible Spending Fund	185,040	14,687.93	0.00	108,730.58	0.00	76,309.42	0.58
Total	1900 - JDC Grant Fund	2,418	0.00	0.00	450.82	0.00	1,967.18	0.18
Total	1900 - JDC Grant Fund	31,167	4,285.35	3,678.42	10,017.30	3,876.68	17,273.02	0.44
Total	1900 - JDC Grant Fund	33,585	4,285.35	0.00	10,468.12	3,876.68	19,240.20	0.42
Total	1901 - DEM Grant Fund	70,916	2,009.00	0.00	45,376.27	14,202.00	11,337.73	0.84
	0535 - LETPA 2014	7,898	9.83	0.00	72.70	0.00	7,825.30	0.00
	0545 - MRC	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
	0546 - MRC 2	2,876	0.00	0.00	0.00	0.00	2,876.00	0.00
	0547 - MRC 2013							

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0549 - MRC 2015	3,500	0.00	0.00	3,500.00	0.00	0.00	1.00
	0559 - SHSGP-USAR 2014	196,315	866.54	0.00	28,772.19	14,600.05	152,942.76	0.22
	0560 - SHSGP-HAZMAT 2014	40,300	2,610.35	0.00	32,778.26	0.00	7,521.74	0.81
	0569 - CEMS CAD	50,000	0.00	0.00	50,000.00	0.00	0.00	1.00
	0570 - DEM Radio System	82,245	777.03	0.00	777.03	0.00	81,467.97	0.00
	0596 - Wheeler Fire Dept-SCBA	30,889	0.00	0.00	0.00	0.00	30,889.00	0.00
Total	1901 - DEM Grant Fund	489,939	6,272.75	0.00	161,276.45	28,802.05	299,860.50	0.38
	1902 - Environmental Affairs Grant							
	0756 - ADEQ-BMT-12	1,250	0.00	0.00	0.00	0.00	1,250.00	0.00
	0757 - ADEQ-BMT02-12	2,669	67.31	0.00	2,643.03	0.00	25.97	0.99
	0758 - ADEQ-WC13-07	5,358	530.07	0.00	543.30	0.00	4,814.70	0.10
	0759 - BMT05-14EW	49,512	0.00	0.00	200.00	0.00	49,312.00	0.00
	0760 - BMT01-15EW	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
	0761 - BMT04-14EW	8,701	0.00	0.00	0.00	0.00	8,701.00	0.00
Total	1902 - Environmental Affairs Grant	77,490	597.38	0.00	3,386.33	0.00	74,103.67	0.04
	1903 - Drug Court Grant Fund							
	0482 - SAMSHA 3	294,636	20,649.24	196.32	139,118.85	196.32	155,320.83	0.47
Total	1903 - Drug Court Grant Fund	294,636	20,649.24	0.00	139,118.85	196.32	155,320.83	0.47
	1904 - Law Enf - Grant Fund							
	0446 - Circuit Court Juvenile Div	3,711	0.00	0.00	3,661.51	0.00	49.49	0.98
	0466 - JAG Grant 2014	1,966	0.00	0.00	0.00	0.00	1,966.00	0.00
	0473 - SCAAP 2013	8,118	8,117.61	0.00	8,117.61	0.00	0.39	1.00
	0474 - SCAAP 2014	55,253	4,387.51	3,424.20	4,387.51	3,424.20	47,441.29	0.14
	0479 - ARICAC	8,433	41.15	973.66	4,535.06	973.66	2,924.28	0.65
	0490 - 4th Judicial DDTF-Supplement	15,000	0.00	0.00	15,000.00	0.00	0.00	1.00
	0497 - ADR Grant	16,445	0.00	0.00	360.00	0.00	16,085.00	0.02
	0509 - Sheriff-Comm Fire Prevention	1,520	0.00	1,519.65	0.00	1,519.65	0.35	1.00
Total	1904 - Law Enf - Grant Fund	110,446	12,546.27	0.00	36,061.69	5,917.51	68,466.80	0.38
	1905 - Animal Shelter - Grant Fund							
	0308 - Animal Shelter	1,969	813.13	0.00	1,969.25	0.00	-0.25	1.00
	0309 - PetSmart Advertising Grant	22,798	0.00	0.00	615.84	0.00	22,182.16	0.02

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Fund	Department	Current Month		Year to Date		Balance	% Used	
		Budget	Transaction	Encumbrance	Transaction			Encumbrance
Total	1905 - Animal Shelter - Grant Fund	24,767	813.13	0.00	2,585.09	0.00	22,181.91	0.10
2000 - Road Fund								
	0200 - County Road	7,970,308	599,045.75	32,100.44	3,045,824.89	414,910.50	4,509,572.61	0.43
	0201 - Road 1/2 Cent Sales Tax	658,370	15,148.86	0.00	75,743.20	166,987.19	415,639.61	0.36
Total	2000 - Road Fund	8,628,678	614,194.61	0.00	3,121,568.09	581,897.69	4,925,212.22	0.42
3000 - Treasurer's Automation Fund								
	0103 - Treasurer	23,350	1,404.36	1,250.67	8,995.96	1,676.77	12,677.27	0.45
Total	3000 - Treasurer's Automation Fund	23,350	1,404.36	0.00	8,995.96	1,676.77	12,677.27	0.45
3001 - Collector's Automation Fund								
	0104 - Tax Collector	110,000	2,694.07	27.43	48,205.56	1,427.43	60,367.01	0.45
Total	3001 - Collector's Automation Fund	110,000	2,694.07	0.00	48,205.56	1,427.43	60,367.01	0.45
3002 - Circuit Court Automation Fund								
	0437 - Court Automation	9,450	156.48	0.00	1,046.65	6,992.23	1,411.12	0.85
Total	3002 - Circuit Court Automation Fund	9,450	156.48	0.00	1,046.65	6,992.23	1,411.12	0.85
3004 - Assessor's Amendment 79 Fund								
	0105 - Assessor	24,000	5,333.14	87.79	10,915.14	87.79	12,997.07	0.45
Total	3004 - Assessor's Amendment 79 Fund	24,000	5,333.14	0.00	10,915.14	87.79	12,997.07	0.45
3005 - County Clerk's Cost Fund								
	0101 - County Clerk	156,200	824.87	0.00	14,006.36	7,171.73	135,021.91	0.13
Total	3005 - County Clerk's Cost Fund	156,200	824.87	0.00	14,006.36	7,171.73	135,021.91	0.13
3006 - Recorder's Cost Fund								
	0128 - Recorder's Cost	704,325	40,566.55	534.60	206,798.37	95,695.59	401,831.04	0.42
	8888 - Interfund Transfers	750,000	89,690.86	0.00	352,435.75	0.00	397,564.25	0.46
Total	3006 - Recorder's Cost Fund	1,454,325	130,257.41	0.00	559,234.12	95,695.59	799,395.29	0.45
3008 - County Library Fund								
	0600 - County Library	2,079,280	170,305.08	129.24	852,525.76	965,562.79	261,191.45	0.87
	0605 - County Library-Children's	3,995	279.00	630.04	351.69	646.17	2,997.14	0.24
	0610 - Co Lib-Greenland Branch	23,196	1,107.68	304.67	6,461.63	639.79	16,094.58	0.30

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Fund	Department	Current Month		Year to Date		Balance	% Used	
		Budget	Transaction	Encumbrance	Transaction			Encumbrance
	0611 - Co Lib-Winslow Branch	11,000	1,334.17	318.77	5,353.25	365.46	5,281.29	0.51
Total	3008 - County Library Fund	2,117,471	173,025.93	0.00	864,692.33	967,214.21	285,564.46	0.86
	3010 - County Clerk Operating Fund	15,000	321.87	14.70	2,002.82	925.18	12,072.00	0.19
Total	3010 - County Clerk Operating Fund	15,000	321.87	0.00	2,002.82	925.18	12,072.00	0.19
	3012 - Child Support Cost Fund	29,930	0.00	0.00	13,700.78	0.00	16,229.22	0.45
Total	3012 - Child Support Cost Fund	29,930	0.00	0.00	13,700.78	0.00	16,229.22	0.45
	3013 - Game and Fish Education Fund	9,896	0.00	0.00	9,895.06	0.00	0.94	1.00
Total	3013 - Game and Fish Education Fund	9,896	0.00	0.00	9,895.06	0.00	0.94	1.00
	3014 - Communication Facility/Equip	466,238	11,805.42	69,952.05	122,413.30	96,095.06	247,729.64	0.46
Total	3014 - Communication Facility/Equip	466,238	11,805.42	0.00	122,413.30	96,095.06	247,729.64	0.46
	3017 - Jail Operations & Maintenance	904,392	53,851.96	495.41	343,104.10	14,031.42	547,256.48	0.39
Total	3017 - Jail Operations & Maintenance	12,979,724	1,267,234.50	20,477.65	5,537,322.15	1,207,253.95	6,235,147.90	0.51
	3019 - Boating Safety Fund	13,884,116	1,321,086.46	0.00	5,880,426.25	1,221,285.37	6,782,404.38	0.51
Total	3019 - Boating Safety Fund	13,090	242.37	0.00	419.59	0.00	12,670.41	0.03
	3020 - Emergency Nine One One Fund	743,769	31,345.99	0.00	194,566.75	145,947.91	403,254.34	0.45
Total	3020 - Emergency Nine One One Fund	12,000	0.00	0.00	0.00	0.00	12,000.00	0.00
	3023 - Fire Equipment & Training	100,000	24,711.39	0.00	38,226.38	0.00	61,773.62	0.38
Total	3023 - Fire Equipment & Training	755,769	31,345.99	0.00	194,566.75	145,947.91	415,254.34	0.45

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Fund	Department	Current Month		Year to Date		Balance	% Used	
		Budget	Transaction	Encumbrance	Transaction			Encumbrance
Total	3023 - Fire Equipment & Training	100,000	24,711.39	0.00	38,226.38	0.00	61,773.62	0.38
3028 - Adult Drug Court Fund								
	8888 - Interfund Transfers	39,890	0.00	0.00	26,364.50	0.00	13,525.50	0.66
Total	3028 - Adult Drug Court Fund	39,890	0.00	0.00	26,364.50	0.00	13,525.50	0.66
3401 - HIV Clinic Fund								
	0305 - HIV Clinic	196,625	25,760.03	0.00	74,845.70	28,959.90	92,819.40	0.52
Total	3401 - HIV Clinic Fund	196,625	25,760.03	0.00	74,845.70	28,959.90	92,819.40	0.52
3402 - Law Library Fund								
	0422 - Law Library	89,010	7,109.24	0.00	30,684.92	52,649.65	5,675.43	0.93
Total	3402 - Law Library Fund	89,010	7,109.24	0.00	30,684.92	52,649.65	5,675.43	0.93
3404 - Drug Enforcement - State Fund								
	0400 - Sheriff	15,980	61.17	0.00	61.17	0.00	15,918.83	0.00
Total	3404 - Drug Enforcement - State Fund	15,980	61.17	0.00	61.17	0.00	15,918.83	0.00
3405 - Drug Enforcement- Fed Fund								
	0400 - Sheriff	63,350	1,874.79	0.00	16,085.35	1,710.37	45,554.28	0.28
Total	3405 - Drug Enforcement- Fed Fund	63,350	1,874.79	0.00	16,085.35	1,710.37	45,554.28	0.28
3501 - HIDTA								
	0424 - HIDTA 2014	124,216	0.00	0.00	97,931.70	0.00	26,284.30	0.78
	0425 - HIDTA 2015	287,651	0.00	0.00	0.00	0.00	287,651.00	0.00
Total	3501 - HIDTA	411,867	0.00	0.00	97,931.70	0.00	313,935.30	0.23
3503 - Rural Community Grants Fund								
	0603 - Brentwood Community Grant	12,645	119.33	0.00	459.36	640.00	11,545.64	0.08
	0604 - Rheas Mill	3,500	3,500.00	0.00	3,500.00	0.00	0.00	1.00
	0620 - Rheas Mill 2	14,000	10,975.00	0.00	13,975.00	0.00	25.00	1.00
	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	70,145	14,594.33	0.00	17,934.36	640.00	51,570.64	0.26
3551 - Tyson Project								
	0151 - Tyson Project	13,416	0.00	0.00	0.00	0.00	13,416.00	0.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

5/31/2015

Fund	Department	Current Month		Year to Date		Balance	% Used
		Budget	Transaction	Encumbrance	Transaction		
Total	3551 - Tyson Project	13,416	0.00	0.00	0.00	0.00	0.00
5800 - Court Costs & Fines Fund							
	0117 - Court Costs & Fines	354,069	29,477.91	0.00	147,396.67	0.00	0.41
Total	5800 - Court Costs & Fines Fund	354,069	29,477.91	0.00	147,396.67	0.00	0.41
Grand Total		61,566,405	5,546,476.15	300,889.94	25,494,585.32	6,046,407.30	30,025,412.38

Line Item Transfers

FUND	DEPARTMENT	OBJECT DESCRIPTION	AMOUNT
1000 - General Fund	0100 - County Judge	2001 GENERAL SUPPLIES	-7
1000 - General Fund	0100 - County Judge	3102 SOFTWARE SUPPORT MAINT AGRMT	7
1000 - General Fund	0103 - Treasurer	3094 MEALS AND LODGING	-125
1000 - General Fund	0103 - Treasurer	3101 TRAINING/EDUCATION	125
1000 - General Fund	0105 - Assessor	2008 TIRES & TUBES	-1,500.00
1000 - General Fund	0105 - Assessor	3009 OTHER PROFESSIONAL SERVICES	-1,449.00
1000 - General Fund	0105 - Assessor	3022 CELL PHONE/PAGER/RADIO	405
1000 - General Fund	0105 - Assessor	3032 MILEAGE	259
1000 - General Fund	0105 - Assessor	3090 DUES AND MEMBERSHIPS	945
1000 - General Fund	0105 - Assessor	3094 MEALS AND LODGING	811
1000 - General Fund	0105 - Assessor	3101 TRAINING/EDUCATION	25
1000 - General Fund	0105 - Assessor	3102 SOFTWARE SUPPORT MAINT AGRMT	504
1000 - General Fund	0107 - Quorum Court	2001 GENERAL SUPPLIES	-19
1000 - General Fund	0107 - Quorum Court	2002 SMALL EQUIPMENT	88
1000 - General Fund	0107 - Quorum Court	2005 FOOD	8
1000 - General Fund	0107 - Quorum Court	3020 TELEPHONE/FAX - LANDLINE	500
1000 - General Fund	0107 - Quorum Court	3040 ADVERTISING AND PUBLICATIONS	-618
1000 - General Fund	0107 - Quorum Court	3052 FIRE AND EXTENDED COVERAGE	41
1000 - General Fund	0108 - Buildings & Ground Maintenance	2005 FOOD	1,200.00
1000 - General Fund	0108 - Buildings & Ground Maintenance	2020 BUILDING MATERIALS AND SUPPLIE	3,600.00
1000 - General Fund	0108 - Buildings & Ground Maintenance	2023 PARTS AND REPAIRS	-8,300.00
1000 - General Fund	0108 - Buildings & Ground Maintenance	3020 TELEPHONE/FAX - LANDLINE	4,700.00
1000 - General Fund	0108 - Buildings & Ground Maintenance	3051 BOILERS & MACHINERY INSURANCE	-1,200.00
1000 - General Fund	0109 - Election	2005 FOOD	20
1000 - General Fund	0109 - Election	3040 ADVERTISING AND PUBLICATIONS	-1,615.00
1000 - General Fund	0109 - Election	3052 FIRE AND EXTENDED COVERAGE	135
1000 - General Fund	0109 - Election	3073 LEASE - MACHINERY AND EQUIPMEN	900
1000 - General Fund	0109 - Election	3094 MEALS AND LODGING	560
1000 - General Fund	0110 - County Planning	2002 SMALL EQUIPMENT	1,758.00
1000 - General Fund	0110 - County Planning	3004 ENGINEERING AND ARCHITECTURAL	-151
1000 - General Fund	0110 - County Planning	3009 OTHER PROFESSIONAL SERVICES	20
1000 - General Fund	0110 - County Planning	3030 TRAVEL	150
1000 - General Fund	0110 - County Planning	3031 COMMON CARRIER	614
1000 - General Fund	0110 - County Planning	3073 LEASE - MACHINERY AND EQUIPMEN	40
1000 - General Fund	0110 - County Planning	3094 MEALS AND LODGING	3,569.00
1000 - General Fund	0110 - County Planning	3102 SOFTWARE SUPPORT MAINT AGRMT	-6,000.00
1000 - General Fund	0113 - Financial Management	2009 COMPUTER/IT EQUIPMENT	1,415.00
1000 - General Fund	0113 - Financial Management	2023 PARTS AND REPAIRS	72
1000 - General Fund	0113 - Financial Management	3001 ACCOUNTING & AUDITING	-1,055.00
1000 - General Fund	0113 - Financial Management	3022 CELL PHONE/PAGER/RADIO	792
1000 - General Fund	0113 - Financial Management	3040 ADVERTISING AND PUBLICATIONS	-22
1000 - General Fund	0113 - Financial Management	3070 RENT - LAND AND BUILDINGS	22
1000 - General Fund	0113 - Financial Management	3102 SOFTWARE SUPPORT MAINT AGRMT	-1,224.00
1000 - General Fund	0115 - Computer/IS Department	2002 SMALL EQUIPMENT	-550
1000 - General Fund	0115 - Computer/IS Department	2003 JANITORIAL SUPPLIES	17
1000 - General Fund	0115 - Computer/IS Department	2008 TIRES & TUBES	356
1000 - General Fund	0115 - Computer/IS Department	2022 PLUMBING AND ELECTRICAL	400
1000 - General Fund	0115 - Computer/IS Department	3009 OTHER PROFESSIONAL SERVICES	-600.00
1000 - General Fund	0115 - Computer/IS Department	3020 TELEPHONE/FAX - LANDLINE	650
1000 - General Fund	0115 - Computer/IS Department	3022 CELL PHONE/PAGER/RADIO	520
1000 - General Fund	0115 - Computer/IS Department	3023 INTERNET CONNECTION	355
1000 - General Fund	0115 - Computer/IS Department	3031 COMMON CARRIER	-800
1000 - General Fund	0115 - Computer/IS Department	3052 FIRE AND EXTENDED COVERAGE	303
1000 - General Fund	0115 - Computer/IS Department	3053 FLEET LIABILITY	250
1000 - General Fund	0115 - Computer/IS Department	3090 DUES AND MEMBERSHIPS	3,760.00
1000 - General Fund	0115 - Computer/IS Department	3102 SOFTWARE SUPPORT MAINT AGRMT	-4,661.00
1000 - General Fund	0118 - General Services	3022 CELL PHONE/PAGER/RADIO	-60
1000 - General Fund	0118 - General Services	3054 OTHER SUNDRY INSURANCE	912
1000 - General Fund	0118 - General Services	3073 LEASE - MACHINERY AND EQUIPMEN	-1,600.00
1000 - General Fund	0118 - General Services	3090 DUES AND MEMBERSHIPS	2,944.00
1000 - General Fund	0118 - General Services	3104 MISCELLANEOUS REFUNDS	-2,196.00
1000 - General Fund	0119 - Archiving/Records Management	3009 OTHER PROFESSIONAL SERVICES	-74
1000 - General Fund	0119 - Archiving/Records Management	3054 OTHER SUNDRY INSURANCE	21
1000 - General Fund	0119 - Archiving/Records Management	3073 LEASE - MACHINERY AND EQUIPMEN	53
1000 - General Fund	0120 - Grants Administrator	3009 OTHER PROFESSIONAL SERVICES	684
1000 - General Fund	0120 - Grants Administrator	3031 COMMON CARRIER	-724
1000 - General Fund	0120 - Grants Administrator	3080 PUBLIC RECORDS	40
1000 - General Fund	0121 - Human Resources	2001 GENERAL SUPPLIES	-235

Line Item Transfers

1000 - General Fund	0121 - Human Resources	2009 COMPUTER/IT EQUIPMENT	235
1000 - General Fund	0121 - Human Resources	3073 LEASE - MACHINERY AND EQUIPMEN	200
1000 - General Fund	0121 - Human Resources	3102 SOFTWARE SUPPORT MAINT AGRMT	-200
1000 - General Fund	0122 - County Attorney	3030 TRAVEL	14
1000 - General Fund	0122 - County Attorney	3032 MILEAGE	531
1000 - General Fund	0122 - County Attorney	3052 FIRE AND EXTENDED COVERAGE	2
1000 - General Fund	0122 - County Attorney	3054 OTHER SUNDRY INSURANCE	63
1000 - General Fund	0122 - County Attorney	3090 DUES AND MEMBERSHIPS	-1,435.00
1000 - General Fund	0122 - County Attorney	3094 MEALS AND LODGING	500
1000 - General Fund	0122 - County Attorney	3101 TRAINING/EDUCATION	325
1000 - General Fund	0300 - County Health	2001 GENERAL SUPPLIES	-516
1000 - General Fund	0300 - County Health	2002 SMALL EQUIPMENT	500
1000 - General Fund	0300 - County Health	3052 FIRE AND EXTENDED COVERAGE	16
1000 - General Fund	0308 - Animal Shelter	2001 GENERAL SUPPLIES	-5,561.00
1000 - General Fund	0308 - Animal Shelter	2003 JANITORAL SUPPLIES	7,900.00
1000 - General Fund	0308 - Animal Shelter	2004 MEDICINE & DRUGS	-4,727.00
1000 - General Fund	0308 - Animal Shelter	2022 PLUMBING AND ELECTRICAL	129
1000 - General Fund	0308 - Animal Shelter	2023 PARTS AND REPAIRS	1,348.00
1000 - General Fund	0308 - Animal Shelter	3009 OTHER PROFESSIONAL SERVICES	-645
1000 - General Fund	0308 - Animal Shelter	3020 TELEPHONE/FAX - LANDLINE	-599
1000 - General Fund	0308 - Animal Shelter	3022 CELL PHONE/PAGER/RADIO	10
1000 - General Fund	0308 - Animal Shelter	3030 TRAVEL	-64
1000 - General Fund	0308 - Animal Shelter	3031 COMMON CARRIER	135
1000 - General Fund	0308 - Animal Shelter	3040 ADVERTISING AND PUBLICATIONS	-10
1000 - General Fund	0308 - Animal Shelter	3052 FIRE AND EXTENDED COVERAGE	-67
1000 - General Fund	0308 - Animal Shelter	3053 FLEET LIABILITY	-137
1000 - General Fund	0308 - Animal Shelter	3090 DUES AND MEMBERSHIPS	145
1000 - General Fund	0308 - Animal Shelter	3094 MEALS AND LODGING	2,752.00
1000 - General Fund	0308 - Animal Shelter	3101 TRAINING/EDUCATION	-345
1000 - General Fund	0308 - Animal Shelter	3102 SOFTWARE SUPPORT MAINT AGRMT	-264
1000 - General Fund	0400 - Sheriff	2002 SMALL EQUIPMENT	-865
1000 - General Fund	0400 - Sheriff	2020 BUILDING MATERIALS AND SUPPLIE	272
1000 - General Fund	0400 - Sheriff	2021 PAINTS AND METALS	378
1000 - General Fund	0400 - Sheriff	2029 SMALL TOOLS	200
1000 - General Fund	0400 - Sheriff	3030 TRAVEL	15
1000 - General Fund	0401 - Circuit Court I	3091 COURT APPOINTED ATTORNEYS	-455
1000 - General Fund	0401 - Circuit Court I	3102 SOFTWARE SUPPORT MAINT AGRMT	455
1000 - General Fund	0402 - Circuit Court II	2001 GENERAL SUPPLIES	1,000.00
1000 - General Fund	0402 - Circuit Court II	2002 SMALL EQUIPMENT	-1,992.00
1000 - General Fund	0402 - Circuit Court II	2009 COMPUTER/IT EQUIPMENT	600
1000 - General Fund	0402 - Circuit Court II	3102 SOFTWARE SUPPORT MAINT AGRMT	392
1000 - General Fund	0402 - Circuit Court III	2001 GENERAL SUPPLIES	-700
1000 - General Fund	0402 - Circuit Court III	2003 JANITORAL SUPPLIES	20
1000 - General Fund	0402 - Circuit Court III	2009 COMPUTER/IT EQUIPMENT	1,836.00
1000 - General Fund	0402 - Circuit Court III	2021 PAINTS AND METALS	33
1000 - General Fund	0402 - Circuit Court III	3007 DRUG TESTING	-2,000.00
1000 - General Fund	0402 - Circuit Court III	3022 CELL PHONE/PAGER/RADIO	190
1000 - General Fund	0402 - Circuit Court III	3052 FIRE AND EXTENDED COVERAGE	99
1000 - General Fund	0402 - Circuit Court III	3054 OTHER SUNDRY INSURANCE	194
1000 - General Fund	0444 - Juvenile Detention Center	3073 LEASE - MACHINERY AND EQUIPMEN	328
1000 - General Fund	0444 - Juvenile Detention Center	3006 MEDICAL/DENTAL/HOSPITAL	-7
1000 - General Fund	0444 - Juvenile Detention Center	3030 TRAVEL	7
1000 - General Fund	0444 - Juvenile Detention Center	3052 FIRE AND EXTENDED COVERAGE	33
1000 - General Fund	0444 - Juvenile Detention Center	3054 OTHER SUNDRY INSURANCE	2
1000 - General Fund	0500 - Dept of Emergency Management	3101 TRAINING/EDUCATION	-35
1000 - General Fund	0500 - Dept of Emergency Management	2001 GENERAL SUPPLIES	-82
1000 - General Fund	0500 - Dept of Emergency Management	2007 FUEL, OIL & LUBRICANTS	-500
1000 - General Fund	0500 - Dept of Emergency Management	2009 COMPUTER/IT EQUIPMENT	-500
1000 - General Fund	0500 - Dept of Emergency Management	2029 SMALL TOOLS	1,000.00
1000 - General Fund	0500 - Dept of Emergency Management	3031 COMMON CARRIER	-30
1000 - General Fund	0500 - Dept of Emergency Management	3054 OTHER SUNDRY INSURANCE	82
1000 - General Fund	0702 - Environment Affairs	3074 CONTRACT - OVERAGE	30
1000 - General Fund	0702 - Environment Affairs	2007 FUEL, OIL & LUBRICANTS	-50
1000 - General Fund	0702 - Environment Affairs	2029 SMALL TOOLS	-32
1000 - General Fund	0702 - Environment Affairs	3022 CELL PHONE/PAGER/RADIO	-460
1000 - General Fund	0702 - Environment Affairs	3023 INTERNET CONNECTION	492
1000 - General Fund	0702 - Environment Affairs	3052 FIRE AND EXTENDED COVERAGE	-100
1000 - General Fund	0702 - Environment Affairs	3054 OTHER SUNDRY INSURANCE	100
1000 - General Fund	0702 - Environment Affairs	3104 MISCELLANEOUS REFUNDS	50

Line Item Transfers

2000 - Road Fund	0200 - County Road	3003 COMPUTER SERVICES	1,728.00
2000 - Road Fund	0200 - County Road	3006 MEDICAL/DENTAL/HOSPITAL	500
2000 - Road Fund	0200 - County Road	3022 CELL PHONE/PAGER/RADIO	70
2000 - Road Fund	0200 - County Road	3023 INTERNET CONNECTION	100
2000 - Road Fund	0200 - County Road	3030 TRAVEL	0
2000 - Road Fund	0200 - County Road	3031 COMMON CARRIER	-500
2000 - Road Fund	0200 - County Road	3052 FIRE AND EXTENDED COVERAGE	-1,150.00
2000 - Road Fund	0200 - County Road	3054 OTHER SUNDRY INSURANCE	2,880.00
2000 - Road Fund	0200 - County Road	3090 DUES AND MEMBERSHIPS	-1,900.00
2000 - Road Fund	0200 - County Road	3102 SOFTWARE SUPPORT MAINT AGRMT	-1,728.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2001 GENERAL SUPPLIES	-2,000.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2002 SMALL EQUIPMENT	1,500.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2021 PAINTS AND METALS	-2,000.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2023 PARTS AND REPAIRS	2,000.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2029 SMALL TOOLS	3,000.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	2031 BRIDGES & STEEL	-3,000.00
2000 - Road Fund	0201 - Road 1/2 Cent Sales Tax	3031 COMMON CARRIER	500
3001 - Collector's Automation Fund	0104 - Tax Collector	2009 COMPUTER/IT EQUIPMENT	-9,000.00
3001 - Collector's Automation Fund	0104 - Tax Collector	3009 OTHER PROFESSIONAL SERVICES	7,000.00
3001 - Collector's Automation Fund	0104 - Tax Collector	3102 SOFTWARE SUPPORT MAINT AGRMT	2,000.00
3006 - Recorder's Cost Fund	0128 - Recorder's Cost	2002 SMALL EQUIPMENT	-2,000.00
3006 - Recorder's Cost Fund	0128 - Recorder's Cost	2009 COMPUTER/IT EQUIPMENT	7,340.00
3006 - Recorder's Cost Fund	0128 - Recorder's Cost	3032 MILEAGE	2,000.00
3006 - Recorder's Cost Fund	0128 - Recorder's Cost	3102 SOFTWARE SUPPORT MAINT AGRMT	-7,340.00
3008 - County Library Fund	0600 - County Library	3020 TELEPHONE/FAX - LANDLINE	70
3008 - County Library Fund	0600 - County Library	3054 OTHER SUNDRY INSURANCE	-70
3008 - County Library Fund	0600 - County Library	3060 UTILITIES-ELECTRICITY	-202
3008 - County Library Fund	0600 - County Library	3073 LEASE - MACHINERY AND EQUIPMEN	202
3008 - County Library Fund	0610 - Co Lib-Greenland Branch	2001 GENERAL SUPPLIES	-48
3008 - County Library Fund	0610 - Co Lib-Greenland Branch	2002 SMALL EQUIPMENT	48
3014 - Communication Facility/Equip	0400 - Sheriff	2002 SMALL EQUIPMENT	-225
3014 - Communication Facility/Equip	0400 - Sheriff	2005 FOOD	225
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	2020 BUILDING MATERIALS AND SUPPLIE	6,770.00
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	2023 PARTS AND REPAIRS	-19,677.00
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	2024 MAINTENANCE AND SERVICE CONTRA	11,688.00
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3020 TELEPHONE/FAX - LANDLINE	1,294.00
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3022 CELL PHONE/PAGER/RADIO	84
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3052 FIRE AND EXTENDED COVERAGE	-159
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3053 FLEET LIABILITY	123
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3071 RENT - MACHINERY AND EQUIPMENT	-554
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3094 MEALS AND LODGING	231
3017 - Jail Operations & Maintenance	0127 - Jail-Maintenance	3101 TRAINING/EDUCATION	200
3017 - Jail Operations & Maintenance	0418 - County Jail	2021 PAINTS AND METALS	50
3017 - Jail Operations & Maintenance	0418 - County Jail	2023 PARTS AND REPAIRS	-7,929.00
3017 - Jail Operations & Maintenance	0418 - County Jail	2029 SMALL TOOLS	500
3017 - Jail Operations & Maintenance	0418 - County Jail	3052 FIRE AND EXTENDED COVERAGE	1,448.00
3017 - Jail Operations & Maintenance	0418 - County Jail	3102 SOFTWARE SUPPORT MAINT AGRMT	5,931.00
3020 - Emergency 911	0501 - Nine One One	2024 MAINTENANCE AND SERVICE CONTRA	-6,500.00
3020 - Emergency 911	0501 - Nine One One	3022 CELL PHONE/PAGER/RADIO	6,500.00

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE ANTICIPATING ADDITIONAL REVENUE OF \$10,576 IN THE GENERAL FUND; AND APPROPRIATING THE AMOUNT OF \$31,083 FROM THE GENERAL FUND TO THE ENVIRONMENTAL AFFAIRS BUDGET FOR 2015.

ARTICLE 1. There is hereby anticipated additional revenue of \$10,576 in the Fluorescent Bulbs Revenue Line Item of the General Fund (1000-7908) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$31,083 from the General Fund to the Other Professional Services Line Item of the Environmental Affairs Budget (10000702-3009) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

Finance Committee Meeting – June 9, 2015

New Fee for Electronics Recycling

In April eSCO Processing and Recycling began charging Washington County \$0.20/pound for any electronic item containing cathode ray tubes (CRTs). Transportation and processing of electronics by eSCO was free prior to this. I would like to notify the Finance Committee of this unanticipated expense and ask that funds be appropriated to the Environmental Affairs budget.

Expenses to Environmental Affairs

- We have received two bills from eSCO for a total of \$7,405.20
- In 2014 we had eight semi loads of electronics
 - Total weight = 178,494 pounds
 - Weight of CRTs = 102,533 pounds
- Based on weights from 2014, we can estimate \$20,507 in expenses for the year
- We are averaging slightly more intake this year than last year

Revenue from Electronics Received by Environmental Affairs

- In 2014, \$15,450 was deposited into the County general fund from fees paid by the public to recycle electronics through our facility.
- To date in 2015, we have deposited \$6,860 into the general fund from fees.
- We have increased the fee we charge the public for CRTs to help offset this cost.

Impact of Fluorescent Bulbs from Businesses

The Environmental Affairs Department has covered the cost of recycling fluorescent bulbs as part of our annual budget. By expanding our services to include the ability to accept bulbs from businesses, we are experiencing an increase in bulb collection. A fee is now in place for bulb recycling, and I am requesting the revenue from bulbs be recognized into the Environmental Affairs' budget to cover the processing fee.

Expenses to Environmental Affairs

- We have sent out two loads of bulbs this year, but have not yet received a bill
 - In 2014 we spent \$3,470 on bulbs

Revenue from Bulb Received by Environmental Affairs

- Our fee has been in place for one month, and \$1,322 has been deposited into the general fund

ORDINANCE REQUEST

1000 County General Fund

0702 Environmental Affairs

REVENUE

1000 County General Fund	7908 Fluorescent Bulbs	10,576.00
		10,576.00

APPROPRIATION

1000 0702 Environmental Affairs	3009 Other Professional Services	10,576.00
1000 0702 Environmental Affairs	3009 Other Professional Services	20,507.00
		31,083.00

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE APPROPRIATING AN
ADDITIONAL AMOUNT OF \$4,956 FROM
THE GENERAL FUND TO THE GENERAL
SERVICES BUDGET FOR 2015 TO FUND
THE INVESTIGATION OF COUNTY
BRIDGES.**

ARTICLE 1. There is hereby appropriated the amount of \$4,956 from the General Fund to the Special Projects Line Item of the General Services Budget (10000118-3103) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Eva Madison _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

Alexander Realtime Reporting, LLC

Invoice

Alexander Realtime Reporting, I.L.C
 P.O. Box 874
 Rogers, AR 72757
 (479)631-3888
 SAlexReporter@gmail.com

Date	Invoice #
05/11/2015	2246

Terms
 Due on receipt

Bill To
 Ms. Eva C. Madison
 Littler Mendelson, P.C.
 217 East Dickson Street, Suite 204
 Fayetteville, AR 72701

Steve Zega
 OK TO PAY
 5/14/15
 BRIDGE INVESTIGATION
 10000118-3103

Date	Description	Amount
04/29/2015	INTERVIEWS	100.00
04/29/2015	Appearance Fee	324.00
04/29/2015	The Original and One Copy of the Transcript of the Interview of JASON CARTE	76.25
04/29/2015	Rough Draft Transcript of the Interview of JASON CARTE	243.00
04/29/2015	The Original and One Copy of the Transcript of the Interview of MATT WIER	67.50
04/29/2015	Rough Draft Transcript of the Interview of MATT WIER	

RECEIVED
 MAY 14 2015
 WASHINGTON COUNTY
 COMPTROLLER'S OFFICE

Tax I.D. 46-2071577

Thanks for your Business!!

SubTotal	\$810.75
Shipping	\$10.00
Total	\$820.75

INVOICE

(479) 250-0022

Eva Madison
 Littler Mendelson, P.C.
 The Fulbright Building
 217 E. Dickson Street, Suite 204
 Fayetteville, AR 72701

Invoice No.	Invoice Date	Job No.
18327	5/20/2015	15878
Job Date	Case No.	
4/23/2015		
Case Name		
WACO Bridge Interviews		
Payment Terms		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/23/15 Hayden Wagnon	118.00	Pages	@	4.50	531.00
E-Tran (As Copy)				0.00	0.00
Rough Draft	118.00	Pages	@	1.25	147.50
Appearance Fee - 3 hours				75.00	75.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/23/15 - Fred Davis	49.00	Pages	@	4.50	220.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	49.00	Pages	@	1.25	61.25
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/24/15 Josh Myers	67.00	Pages	@	4.50	301.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	67.00	Pages	@	1.25	83.75
Appearance Fee - 3 hours				75.00	75.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/27/15 James Kealy	93.00	Pages	@	4.50	418.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	93.00	Pages	@	1.25	116.25
Appearance Fee - 6 to 9 hours				175.00	175.00

Tax ID: 26-3500847

Please detach bottom portion and return with payment.

Eva Madison
 Littler Mendelson, P.C.
 The Fulbright Building
 217 E. Dickson Street, Suite 204
 Fayetteville, AR 72701

Invoice No. : 18327
 Invoice Date : 5/20/2015
Total Due : \$ 7,135.25

Remit To: **TrustPoint Reporting**
3575 Piedmont Road, NE
Building 15, Suite 900
Atlanta, GA 30305

Job No. : 15878
 BU ID : TPI-AR
 Case No. :
 Case Name : WACO Bridge Interviews



(479) 250-0022

Eva Madison
 Littler Mendelson, P.C.
 The Fulbright Building
 217 E. Dickson Street, Suite 204
 Fayetteville, AR 72701

INVOICE

Invoice No.	Invoice Date	Job No.
18327	5/20/2015	15878
Job Date	Case No.	
4/23/2015		
Case Name		
WACO Bridge Interviews		
Payment Terms		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/27/15 Tommy Hassell	53.00	Pages	@	4.50	238.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	53.00	Pages	@	1.25	66.25
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/27/15 Nehemiah Looper	63.00	Pages	@	4.50	283.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	63.00	Pages	@	1.25	78.75
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/27/15 David Williams	71.00	Pages	@	4.50	319.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	71.00	Pages	@	1.25	88.75
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/27/15 George Braswell	125.00	Pages	@	4.50	562.50
E-Tran (As Copy)				0.00	0.00
Rough Draft	125.00	Pages	@	1.25	156.25
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:					
4/28/15 Brad Robbins	86.00	Pages	@	4.50	387.00
E-Tran (As Copy)				0.00	0.00

Tax ID: 26-3500847

Please detach bottom portion and return with payment.

Eva Madison
 Littler Mendelson, P.C.
 The Fulbright Building
 217 E. Dickson Street, Suite 204
 Fayetteville, AR 72701

Invoice No. : 18327
 Invoice Date : 5/20/2015
Total Due : \$ 7,135.25

Remit To: **TrustPoint Reporting**
3575 Piedmont Road, NE
Building 15, Suite 900
Atlanta, GA 30305

Job No. : 15878
 BU ID : TPI-AR
 Case No. :
 Case Name : WACO Bridge Interviews

INVOICE



Eva Madison
Littler Mendelson, P.C.
The Fulbright Building
217 E. Dickson Street, Suite 204
Fayetteville, AR 72701

Invoice No.	Invoice Date	Job No.
18327	5/20/2015	15878
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4/23/2015		
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Appearance Fee - 3 to 6 hours			125.00	125.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:				
4/28/15 William Reed	115.00 Pages	@	4.50	517.50
E-Tran (As Copy)			0.00	0.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:				
4/30/15 Shawn Shrum	133.00 Pages	@	4.50	598.50
E-Tran (As Copy)			0.00	0.00
Appearance Fee - 6 to 9 hours			175.00	175.00
Appearance Fee - After Hours			25.00	25.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:				
4/30/15 Donnie Coleman	92.00 Pages	@	4.50	414.00
E-Tran (As Copy)			0.00	0.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:				
4/30/15 Dan Short	91.00 Pages	@	4.50	409.50
E-Tran (As Copy)			0.00	0.00
ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:				
Judge Marilyn Edwards	91.00 Pages	@	4.50	409.50
E-Tran (As Copy)			0.00	0.00
Appearance Fee - 3 hours			75.00	75.00

Tax ID: 26-3500847

Please detach bottom portion and return with payment.

Eva Madison
Littler Mendelson, P.C.
The Fulbright Building
217 E. Dickson Street, Suite 204
Fayetteville, AR 72701

Invoice No. : 18327
Invoice Date : 5/20/2015
Total Due : \$ 7,135.25

Remit To: **TrustPoint Reporting**
3575 Piedmont Road, NE
Building 15, Suite 900
Atlanta, GA 30305

Job No. : 15878
BU ID : TPI-AR
Case No. :
Case Name : WACO Bridge Interviews

INVOICE



Eva Madison
Littler Mendelson, P.C.
The Fulbright Building
217 E. Dickson Street, Suite 204
Fayetteville, AR 72701

Invoice No.	Invoice Date	Job No.
18327	5/20/2015	15878
Job Date	Case No.	
4/23/2015		
Case Name		
WACO Bridge Interviews		
Payment Terms		
Due upon receipt		

TOTAL DUE >>> **\$7,135.25**

We appreciate your business.

Tax ID: 26-3500847

Please detach bottom portion and return with payment.

Eva Madison
Littler Mendelson, P.C.
The Fulbright Building
217 E. Dickson Street, Suite 204
Fayetteville, AR 72701

Invoice No. : 18327
Invoice Date : 5/20/2015
Total Due : \$ 7,135.25

Remit To: **TrustPoint Reporting**
3575 Piedmont Road, NE
Building 15, Suite 900
Atlanta, GA 30305

Job No. : 15878
BU ID : TPI-AR
Case No. :
Case Name : WACO Bridge Interviews

ORDINANCE NO. 2015-30

APPROPRIATION ORDINANCE:

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

FILED
2015 APR 21 PM 2:41
COUNTY CLERK
WASHINGTON COUNTY ARKANSAS

**AN ORDINANCE APPROPRIATING THE
AMOUNT OF \$3,000 FROM THE GENERAL
FUND TO THE GENERAL SERVICES
BUDGET FOR 2015 TO FUND THE
INVESTIGATION OF COUNTY BRIDGES.**

ARTICLE 1. There is hereby appropriated the amount of \$3,000 from the General Fund to the Special Projects Line Item of the General Services Budget (10000118-3103) for 2015:



MARILYN EDWARDS, County Judge

4/21/2015
DATE



BECKY LEWALLEN, County Clerk

Sponsor: John Firmin
Date of Passage: April 20, 2015
Votes For: 14 Votes Against: 0
Abstention: 0 Absent: 1



445 SOUTH SCHOOL AVENUE • FAYETTEVILLE, ARKANSAS 72701
TELEPHONE 479-521-5901

May 21, 2015

From: Becky Stewart, EMS Chief

To: Washington County Quorum Court
Marilyn Edwards, Judge

Re: Washington County Regional Ambulance Authority Board of Directors
EMS Service Expanded Coverage Area Plan

The Washington County Regional Ambulance Authority (WCRAA) Board of Directors has approved the Executive Committee's recommendation of one ambulance and an additional night crew to provide emergency ambulance service to the cities of Tontitown, Elm Springs, north Johnson and northeastern Washington County at a level that meets the response time standards of the WCRAA while continuing the current response times provided by the Springdale Fire Department.

See attached map with SFD 2014 ambulance calls plotted with the ambulance response time polygons overlay, which covers the majority of the 2014 calls with the placement of one ambulance in the Northwest County area and adding a night crew to an existing day crew.

Ambulance/Station and 12-hr Crew

	Start-Up Costs 2015	First Year Jan 1, 2016
Ambulances:	\$240,000	\$0
Operational Costs:	\$8,665	\$27,216
Personnel:	\$189,634	\$455,121
Total Costs:	\$438,200	\$482,337
Revenue:	\$0	(\$224,509)
Net Cost:	\$438,299	\$257,828

We feel the following plan addresses the concerns of funding for the expanded area and makes participation in the regional ambulance authority a feasible option for all by focusing on the following notions:

- Limit the start-up cost
- Finance the Ambulance and Equipment
- Keep new areas close to per capita cost of current Inter-Local Agreement

Central EMS is committed to the safe and efficient delivery of exceptional patient care with the highest professional and ethical standards, and to being a part of the team that improves emergency services in the community.

Start-Up Costs

The start-up costs for 2015 will cover wages for training the ten new employees with each additional area contributing to the total of \$189,634 based on population and per capita.

2016 Authority Member Per Capita		
Cities \$6.06/County \$17.56	2010 Census	2016 Per Capita
Elm Springs	1,535	\$9,302
Johnson	1,828	\$11,078
Tontitown	2,460	\$14,908
County-Rural	6,460	\$223,000
Total	12,283	\$258,287

2015 Start-Up		
Cost/total pop-per cap	2010 Census	2015 Start-Up
Elm Springs	1,535	\$23,698
Johnson	1,828	\$28,222
Tontitown	2,460	\$37,979
County-Rural	6,460	\$99,734
Total	12,283	\$189,634

Ambulance and Equipment Costs

Financing the ambulance and equipment starting in 2016 over a five-year period will result in an estimated payment of \$4,500 per month.

Ambulance Loan				
Per Capita	2010 Census	Monthly	Yearly	5 years
Elm Springs	1,535	\$562	\$6,739	\$33,693
Johnson	1,828	\$670	\$8,043	\$40,216
Tontitown	2,460	\$902	\$10,824	\$54,120
County-Rural	6,460	\$2,369	\$28,424	\$142,120
	12,283	\$4,502	\$54,030	\$270,149

Total Cost

Per Capita +Per Capita Amb Finance	2015 Start-Up	2016-2020				
	Per Capita	2010 Census	Annual		Yearly	Monthly
			Per Capita Interlocal	Per Capita Ambulance		
Elm Springs	\$23,698	1,535	\$9,302	\$6,739	\$16,041	\$1,337
Johnson	\$28,222	1,828	\$11,078	\$8,043	\$19,121	\$1,593
Tontitown	\$37,979	2,460	\$14,908	\$10,824	\$25,732	\$2,144
County-Rural	\$99,734	6,460	\$223,000	\$28,424	\$251,424	\$20,952
Totals	\$189,634	12,283	\$258,287	\$54,030	\$312,317	\$26,026

The success of this plan hinges on Washington County Quorum Court agreeing to continue for five years the subsidy dollar amount that has historically been paid to SFD approximately \$223,000. This is \$100,000 over the per capita amount when figured the same as others in the expanded service area.

Please contact Chief Dayringer 479-575-8365 or myself 479-521-5801 if you have any questions or would like to discuss these matters further.

Regards,


Becky Stewart, EMS Chief

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE APPROPRIATING THE AMOUNT
OF \$99,734 FROM THE GENERAL FUND TO THE
AMBULANCE SERVICE BUDGET FOR 2015.**

ARTICLE 1. There is hereby appropriated the amount of \$99,734 from the General Fund to the Medical/Dental/Hospital Line Item in the Ambulance Service Budget (10000301-3006) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor:_____

Date of Passage:_____

Votes For:_____ Votes Against:_____

Abstention:_____ Absent:_____

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE RECOGNIZING ADDITIONAL
REVENUE OF \$6,406 IN THE GENERAL FUND,
AND APPROPRIATING THE AMOUNT OF \$6,406
TO DISTRICT COURT SECURITY BUDGET FOR
2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$6,406 in the State Grants Revenue Line Item of the General Fund (1000-7010) for 2015; and,

ARTICLE 2. There is hereby appropriated the amount of \$6,406 from the General Fund to the following line items in the District Court Security Budget for 2015:

<u>District Court Security</u>	
Small Equipment (10000432-2002)	\$ 2,556
Building Supplies and Materials (10000432-2020)	<u>3,850</u>
TOTAL APPROPRIATION:	<u>\$ 6,406</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE ANTICIPATING REVENUE IN
THE AMOUNT OF \$18,000 IN THE JDC GRANT
FUND; AND APPROPRIATING THE AMOUNT OF
\$18,000 FROM THE JDC GRANT FUND TO THE
JDC HOFNOD BUDGET FOR 2015.**

ARTICLE 1. There is hereby anticipated additional revenue in the amount of \$18,000 in the State Grants Revenue Line Item of the JDC Grant Fund (1900-7010) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$18,000 from the JDC Grant Fund to the Improvements Other Than Buildings Line Item in the JDC HOFNOD Budget (19000434-4003) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor:_____

Date of Passage:_____

Votes For:_____ Votes Against:_____

Abstention:_____ Absent:_____

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE RECOGNIZING ADDITIONAL REVENUE OF \$14,255 IN THE LAW ENFORCEMENT GRANT FUND FOR 2015; AND APPROPRIATING \$14,255 FROM THE LAW ENFORCEMENT GRANT FUND TO THE 2015 JAG GRANT BUDGET.

ARTICLE 1. There is hereby recognized additional revenue of \$14,255 in the Other Federal Grants Revenue Line Item of the Law Enforcement Grant Fund (1904-7109) for 2015.

ARTICLE 2. There is hereby appropriated the total amount of \$14,255 to the following line items in the 2015 JAG Grant Budget:

<u>2015 JAG Grant</u>	
Small Equipment (19040467-2002)	\$ 12,320
Computer IT Equipment (19040467-2009)	<u>1,935</u>
TOTAL APPROPRIATION:	<u>\$ 14,255</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

2015 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. Interfund Transfers

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

Requests for additional funds will be made in the following manner:

1. Personnel upgrade ordinances (with the exception of grant funds) shall be brought to Personnel Committee, and if approved forwarded to the Finance Committee of the Quorum Court. New positions will be considered during the annual budget process (with the exception of grant funds), unless circumstances warrant that Budget Controls be suspended. Non-urgent requests for new positions will be heard during budget hearings and will go into effect in the first pay period of the following year.
2. Requests for appropriations regarding Personal Services (other than full time positions), Supplies, Other Services & Charges, and Capital Outlay funds shall be brought to the Finance Committee of the Quorum Court monthly, and forwarded to the full Quorum Court for consideration. Transfers in Personal Services categories or transfers between departments may only be made by Ordinance.
3. 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 #2. Transfers going into or out of the Capital Outlay Category shall not exceed \$5,000 per year in the General Fund; any transfers exceeding this limit will require approval by the Finance Committee of the Quorum Court. All transfers are at the discretion of the elected officials with the prior approval of the Comptroller under the direction of the County Judge. The Comptroller will report on a monthly basis all line item transfers.

2015 Budget Controls
Page 2

4. Additional appropriations must be approved by the Quorum Court.
5. Surplus personnel appropriations shall be de-appropriated from Full-time Salaries on a quarterly basis (April/July/October). These surplus funds shall be restored to unappropriated reserves.
6. Appropriations for use of grant funds may be made by ordinance with a grant agreement approved by the County Judge. Written approval from the grantor must be provided to the Comptroller's Office through the County Judge for line-item transfers within grants. If approved by the Grantor, line item transfers involving Supplies, Other Services and Charges, and Capital Outlay categories can be made at the discretion of the Comptroller's Office. All personnel positions funded by grants will be annotated as such and may be abolished upon expiration of the grant. All grantees must follow all Washington County accounting procedures. 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.
7. All purchases must be made with a Purchase Order or P-Card and follow the purchasing procedures as outlined by the County Judge. All purchases should be made prior to November 15 to assure the merchandise is received in the current year. No purchase orders will be issued for merchandise for the following year until January 2 of that year.
8. General Services shall be notified by the Elected Official/Department Head of any capital items that have been assigned to that office/department which are no longer in use by that office/department so that the items can be made available to other offices/departments.
9. All budgeted full time positions are subject to health insurance charges. The Quorum Court sets rates for these charges. Monies are transferred monthly from individual departmental budgets into the Insurance Benefit Fund. These monies are transferred regardless whether all positions in the departments are filled.
10. Longevity pay will be paid to all full time employees, excluding elected officials, in December for employees of record on November 30 and effective anniversary from date of hire as of November 30. The net pay will be based upon the following schedule:

5 - 9 Years	\$ 250.00
10 - 14 Years	350.00
15 - 19 Years	500.00
20 - 24 Years	600.00
Over 25 Years	750.00

2015 Budget Controls
Page 3

11. All full-time employees who qualify for annual leave will receive a 2% pay increase effective the first paycheck of 2015. Full time employees with less than one year's service shall receive a 2% pay increase upon his/her anniversary date. Full time elected officials will receive a 2% pay increase above their current salary.
12. Grant funds are tracked separately and in accordance with grant regulations; if any money is advanced by the General Fund, the Comptroller recoups the funds advanced when the grant funds become available and does not require Quorum Court action. Reimbursements to the General Fund shall not be recognized until all other anticipated revenues are 100% satisfied. Reimbursement revenues are not subject to automatic appropriation to a particular budget.
13. Approval must be provided to the Comptroller's Office by the County Judge for line item transfers within the County Judge-Emergency Budget. If approved by the County Judge, line item transfers involving supplies, other services and charges, and capital outlay categories will be processed by the Comptroller's Office. These 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.

Requests for additional appropriations and transfers requiring Quorum Court action shall be made by submitting a request to the County Judge's Office. The request should be in writing and contain a justification for the additional expenditure or transfer.

Should it appear that revenues will be less than originally estimated, the County Treasurer will report such condition to the Quorum Court and provide recommendations for any budget revisions necessary to avoid violating the 90% limitation.

Line Item Definitions

<p>SUPPLIES - Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.</p>	
<p>SUPPLIES</p>	<p>General Supplies, Office Supplies, Printing, Books, Batteries (Not vehicle batteries), Subscriptions(Magazines, Newspapers), Organizers & Sorters made of paper, Binders, shredder oil, picture frames etc. - purchases of minor equipment having a cost less than the County's capitalization policy. Handheld radios, calculators, chairs, desk, refrigerators, microwaves, file cabinets, keys, locks, cell phone chargers, Cell Phone Cases, Hand Stamp, Organizers & Sorters made of metal or plastic etc. Rented equipment should not be recorded here but recorded under Rentals and Leases. Items used of cleaning and general custodial maintenance for buildings. Prescription and non-prescription supplies and drugs: bandages, aspirin, supplies to administer medication (Does not include general nurse's supplies) Jurors, Jail and JDC Detainees' groceries and food prep supplies, plus water and coffee for public consumption Uniforms for county employees or clothing for jail and juvenile detainees. Gasoline, diesel, oil grease used for maintenance of county vehicles and equipment. Items used to repair, maintain, or replace tires on county vehicles and equipment. Hardware - ex: computer, monitor, keyboard, mouse, stylus, flash drives etc. County Library Code Detainee's, Sheriff, Jail & JDC Use Code Sheriff's Code Animal Shelter Use Code only Animal Shelter Use Code only</p>
<p>2001 General Supplies</p>	
<p>2002 Small Equipment</p>	
<p>2003 Janitorial Supplies</p>	
<p>2004 Medicine and Drugs</p>	
<p>2005 Food</p>	
<p>2006 Clothing and Uniforms</p>	
<p>2007 Fuels, Oil, and Lubricants</p>	
<p>2008 Tires and Tubes</p>	
<p>2009 Computer IT Equipment under \$5,000</p>	
<p>2010 Children's Programming</p>	
<p>2011 Detainee Supplies</p>	
<p>2012 Bullet Proof Vests</p>	
<p>2013 Pet Food</p>	
<p>2014 Medical Equipment</p>	
<p>REPAIR AND MAINTENANCE SUPPLIES</p>	
<p>2020 Building Materials and Supplies</p>	<p>Supplies used in repairing and maintaining county buildings.</p>
<p>2021 Paints and Metals</p>	<p>Paint and painting supplies, metals and supplies</p>
<p>2022 Plumbing and Electrical</p>	<p>Supplies for plumbing and electrical maintenance.</p>
<p>2023 Parts and Repairs</p>	<p>Parts and supplies used in repairing and maintaining equipment, vehicles, machinery, car batteries, floor mats, vehicle decals etc.</p>
<p>2024 Maintenance and Service Contracts</p>	<p>Owned machines such as copiers, electronics file systems, elevators, etc. Asphalt, or materials used in manufacturing asphalt</p>
<p>2025 Asphalt</p>	<p>Asphalt, or materials used in manufacturing asphalt</p>
<p>2026 Culvert and Pipe</p>	<p>Culverts, pipes, or materials used in manufacturing culverts and pipes.</p>
<p>2027 Gravel, Dirt, and Sand</p>	<p>Gravel, dirt, and sand</p>
<p>2028 Lumber and Piling</p>	<p>N/A</p>
<p>2029 Small Tools</p>	<p>- purchases of minor tools having a cost of less than the County's capitalization policy. Jacks, hammers, drills, saws, screw drivers, box knives, etc. Rented tools should not be recorded here but recorded under Rentals and Leases.</p>
<p>2030 Concrete</p>	<p>Concrete or supplies used in manufacturing concrete.</p>
<p>2031 Bridges and Steel</p>	<p>Supplies used in building, repairing, and maintaining county bridges.</p>
<p>2032 Explosives/Blasting/Drilling</p>	<p>Road Code</p>
<p>OTHER SERVICES AND CHARGES</p>	
<p>PROFESSIONAL SERVICES - services that by their nature can be performed only by persons or firms with specialized skills and knowledge Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.</p>	
<p>3001 Accounting and Auditing</p>	<p>Professionals hired by the county to do accounting consultation and internal audits not performed by the state Legislative Audit Division.</p>
<p>3002 Management Consulting</p>	<p>Professionals hired by the county to do administrative management consultations.</p>
<p>3003 Computer Services</p>	<p>Professional hired by the county to provide computer services outside county IT department.</p>
<p>3004 Engineering and Architectural</p>	<p>Professionals hired by the county to perform engineering and architectural services.</p>
<p>3005 Special Legal</p>	<p>Professionals and costs associated with lawsuits and/or legal consultations. Ex: legal and filing fees</p>
<p>3006 Medical, Dental, and Hospital</p>	<p>Expenses for medical and dental supplies and services, or hospitalization of inmates. Fees for pre-employment or other required employment medical exams of county employees. Also K-9's medical bills. Physicals that include drug test</p>
<p>3007 Drug Testing</p>	<p>Court Code Only</p>
<p>3008 Property Reappraisal</p>	<p>Professionals hired by the county to conduct property reappraisal.</p>
<p>3009 Other Professional Services</p>	<p>Professionals hired by the county to provide a service other than specified above. Lawn Care Services, Vehicle Graphics, Vehicle Wash, Window Cleaning, Plumbing & Electrical Labor, Safety Deposit Box Rent, Awards of De Minimis Value for recognition of achievement or retirement</p>
<p>3010 Service Contract - Medical</p>	
<p>3011 Service Contract - Dental</p>	
<p>3012 Service Contract- Prescription</p>	
<p>3013 Act 833 Fire Protection</p>	<p>ONLY used to pay pass thru money to Fire Departments</p>

Line Item Definitions

COMMUNICATIONS	
3020 Telephone and Fax - Landline	Long distance and other telephone service charges, installation, and repair of telephone equipment and lines.
3021 Postage	Postage, PO Box Rental, UPS, Federal Express and other charges for sending or receiving parcels and letters. Shipping and handling for JDC.
3022 Cell Phones/Pagers/Radios	Cellular, pagers, and two-way radios services and costs. Ex: trunking charges
3023 Internet Connection	Internet service charges.
TRANSPORTATION	
3030 Travel	In-flight insurance, baggage fees, parking fees, extra charges not specified, fuel for vehicle rental, toll fees
3031 Common Carrier	Planes, taxis, buses, car rental.
3032 Mileage	GSA rate will be used. If county vehicle is available, the rate is less than 1/2 of regular rate.
ADVERTISING AND PUBLICATIONS	
3040 Advertising and Publications	- Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.
	INSURANCE (OTHER THAN PERSONAL SERVICES - Expenditures for all types of insurance coverage, including property, liability and fidelity. Insurance for group health should not be recorded here, but recorded under Personal Services.
3050 Official and Deputy Bond	Expenses for bond to cover elected officials and their employees as required under Acts 4, 5, 13, 286 557 of 1985.
3051 Boilers and Machinery Insurance	Insurance covering boilers and industrial machinery.
3052 Fire and Extended Coverage	Insurance covering buildings and contents, valuable papers, computer equipment, furnishings, etc.
3053 Fleet Liability	Insurance covering all county vehicles and heavy equipment.
3054 Other Sundry Insurance	All other insurance not listed above. Ex: General liability, Notary Insurance (not notary fees--they should be 3090), Product Warranty.
UTILITIES	
3060 Utilities - Electricity	Expenses for electricity.
3061 Utilities - Gas	Expenses for gas.
3062 Utilities - Water	Expenses for water.
3063 Utilities - Waste Disposal	Expenses for waste disposal.
	RENTALS AND LEASES (NOT LEASE PURCHASE) - Cost for renting or leasing land, buildings, equipment, and vehicles for both temporary and long range use. Lease Purchases should not be recorded here, but recorded under Debt Service.
3070 Rent - Land and Building	Rental of buildings, parking lots, office space, or storage space.
3071 Rent - Machinery and Equipment	Rental of machinery, equipment, and vehicles, etc not related to trip travel.
3072 Lease - Land and Buildings	Land and buildings leased with an option to buy.
3073 Lease - Machinery and Equipment	Machinery and equipment leased with an option to buy. Ex: Copier Leases
3074 Contract - Overage	Overage on Copiers
PUBLIC RECORDS	
3080 Public Records	Books and paper that become a permanent public record to be kept on file in the county. Ex: Marriage license, land record books, etc.
MISCELLANEOUS	
3090 Dues and Membership	Membership fees for a person, department or county to belong to an organization, On-Line Subscriptions (including e-books), Licenses/Tags for vehicles, Notary Fees (not Notary Insurance -it should be 3054) On-line Memberships & Subscriptions that can only be viewed on-line.
3091 Court Appointed Attorneys	Fees for defense attorneys who are appointed by the courts. Ex: Guardian Ad Litem
3092 Jurors and Witnesses	Fees for jurors and reimbursements for witnesses. (Any expense for witnesses such as mileage, meals & lodging. Etc.)
3093 Miscellaneous Law Enforcement	Payments to other law enforcement agencies or officials
3094 Meals and Lodging	Reimbursement to county employees for meals and lodging incurred during county related travel following guidelines set in the county travel policy.
3095 Paupers and Welfare	Burial expenses for paupers.
3096 County Matching Funds	County's portion of matching funds, grants
3097 Tax Refunds	Tax refund made for previous year.
3098 Judgments and Damages	Payments for court judgments and damages.
3101 Training and Education	Class Dues, registration fees for seminars and conferences. (Does not include purchase of food & snacks for training & education.)
3102 Computer Software, Support, and Maintenance Agreement	Purchase of software and maintenance on software
3104 Miscellaneous Refunds	Road Bond Refunds, Animal Shelter Fees Refunds, various other reimbursements by the county
3107 Municipal Library Funding	0602 Grant & Aid-Discuss in detail
3108 Property Tax	Property tax for county owned/rented properties
3109 Right-of-Way	Filing fees for easements, temporary right of way easements.
3170 Health Insurance	N/A
3171 Dental Insurance	N/A

Line Item Definitions

3172 Life Insurance	N/A	
3173 Prescriptions	N/A	
3174 Employee Assistance Program	N/A	
3175 Cancer Care	N/A	
3176 Accident Plus	N/A	
3177 Disability	N/A	
3178 Vision	N/A	
3179 FSA Medical	N/A	
3180 FSA Dependent Care	N/A	
3181 Cardiac Care	N/A	
3182 Group Term Life	N/A	
3183 Hospital Indemnity	N/A	
3184 Long Term Care	N/A	
3185 Critical Care	N/A	
3186 Critical Incident	N/A	
CAPITAL OUTLAY		
4001 Land		- Expenditures for the purchase of land including any costs such as legal fees and filing fees.
4002 Buildings		- Permanent structures purchased or otherwise acquired and improvements thereon. Includes costs incurred in the acquisition of buildings (e.g., broker's fees).
4003 Improvements Other than Buildings		- Permanent improvements, other than buildings, that add value to land (e.g., fences, landscaping, parking lots, and retaining walls).
4004 Machinery and Equipment		(Other Than Vehicles) - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation cost).
4005 Vehicles		Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.
4006 Construction In Progress		- The cost of construction undertaken but not yet completed.
4007 County Matching Advance		- Road Construction and Maintenance
4008 Ark. Highway Dept. and Other Construction Projects		Computers, Servers, and related items costing \$5,000 or more
4009 Computer/Machinery Equipment		
DEBT SERVICE		
5001 Bond Principal		Bond Principal
5002 Bond Interest		Bond Interest
5003 Note Principal		Note Principal
5004 Note Issue		Note Issue
5005 Lease Purchase Principal		Lease Purchase Principal
5006 Lease Purchase Interest		Lease Purchase Interest
TRANSFERS OUT		
9999 Transfer Out		- Used to account for interfund transfers that are not accounted for at a specific expenditure code level. These are generally lump sum transfers that are accounted for only at the fund level. These transfers should be budgeted and charged against an appropriation when they are made.