



WASHINGTON COUNTY, ARKANSAS
County Courthouse

July 2, 2015

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday, July 7, 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- 4.4)
5. An Ordinance Reducing The Amount Of \$73,307 From Full-Time Salary Line Items In Various County Budgets And Restoring Those Funds To Unappropriated Reserves; And, Appropriating The Amount Of \$73,307 From Unappropriated Reserves To Various Budgets For 2015. (5.1)
6. An Ordinance Approving An Interlocal Agreement For Financing Ambulance Services ("AGREEMENT") Between Washington County, Arkansas ("COUNTY"), The Washington County Regional Ambulance Authority ("WCRAA") And The Cities Of Elm Springs, Tontitown And Johnson ("CITIES"). (6.1, 6.2)
7. A Resolution In Support Of The Marketplace Fairness Act (S698). This Resolution Is Being Sponsored By JPs Sue Madison And Bill Ussery. (7.1 – 7.3)
8. An Ordinance Amending Ordinance No. 2015-20 To Reduce The Amount Appropriated To The General Services Budget For The Repayment Of Act 663 Monies Owed To The Arkansas Department Of Finance And Administration. (8.1, 8.2)

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.
 - A Resolution Authorizing The Submittal Of A Grant Application To The Arkansas Department Of Environmental Quality, Solid Waste Management Division. (9.1)
10. An Ordinance Recognizing Revenues In The Amount Of \$31,023.63 In The General Fund; And Appropriating The Amount Of \$22,054.39 From The General Fund To The Sheriff's Budget For 2015 and \$8,969.24 to the Jail Budget for 2015. This ordinance has been requested by Rick Hoyt from the Washington County Sheriff's Department. The request pertains to security services provided by deputies at special events. (10.1)
11. An Ordinance Appropriating The Amount Of \$35,500 From The General Fund To Various Line Items In The Animal Shelter Budget For 2015. (11.1 - 11.3)
12. Discussion On Funding Needs of the County Extension Office. - County Extension Agent Berni Kurz (12.1 - 12.4)
13. Update on Insurance Fund – Nelson Driver, County Insurance Consultant
14. Presentation on 2015 County Wide Reappraisal – County Assessor Russell Hill (14.1)
15. 2016 Budget Process
16. Other Business: Any other business to be discussed by the Committee will be brought up at this time.
17. Public Comments.
18. Adjournment.

/cs

TREASURER'S FINANCIAL SUMMARY

6/1/2015 TO 6/30/2015

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$14,710,725.31	\$1,325,237.81	\$1,949,233.91	\$14,086,729.21
1002 EMPLOYEE INSURANCE	\$1,283,775.72	\$360,387.99	\$345,088.51	\$1,299,075.20
1800 FLEX SPENDING	\$14,133.52	\$16,013.58	\$18,848.69	\$11,298.41
1900 JDC GRANT FUND	\$27,598.92	\$0.00	\$13,191.62	\$14,407.30
1901 DEM GRANT FUND	\$91,430.75	\$20,485.72	\$12,940.00	\$98,976.47
1902 ENVIRONMENTAL AFFAIRS GRAN	(\$448.93)	\$581.75	\$51.68	\$81.14
1903 DRUG COURT GRANT FUND	\$0.00	\$17,600.42	\$17,600.42	\$0.00
1904 LAW ENFORCEMENT GRANT FUN	\$35,015.13	\$19,763.02	\$2,118.66	\$52,659.49
1905 ANIMAL SHELTER GRANT FUND	\$21,387.71	\$0.00	\$8,281.20	\$13,106.51
2000 ROAD	\$1,351,687.48	\$746,861.62	\$560,652.88	\$1,537,896.22
3000 TREASURER'S AUTOMATION	\$14,469.16	\$22.45	\$1,444.49	\$13,047.12
3001 COLLECTOR'S AUTOMATION	\$61,892.57	\$10.62	\$1,330.38	\$60,572.81
3002 CIRCUIT COURT AUTOMATION	\$195,265.44	\$1,599.03	\$2,573.47	\$194,291.00
3004 ASSESSOR'S AMENDMENT 79 FUN	\$57,252.88	\$10.35	\$3,903.09	\$53,360.14
3005 COUNTY CLERK'S COST	\$859,292.04	\$13,217.35	\$1,839.19	\$870,670.20
3006 RECORDER'S COST	\$1,000,000.00	\$122,436.42	\$122,436.42	\$1,000,000.00
3008 COUNTY LIBRARY	\$950,757.49	\$153,877.39	\$165,197.43	\$939,437.45
3010 COUNTY CLERK OPERATING	\$32,397.73	\$595.72	\$341.49	\$32,651.96
3012 CHILD SUPPORT COST	\$12,180.34	\$141.96	\$2.84	\$12,319.46
3013 GAME AND FISH EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
3014 COMMUNICATION FACILITY/EQUIP	\$258,887.24	\$29,840.55	\$8,007.11	\$280,720.68
3017 JAIL OPERATION & MAINTENANCE	\$636,172.45	\$951,049.42	\$1,107,849.63	\$479,372.24
3019 BOATING SAFETY	\$9,829.71	\$1.62	\$1,287.73	\$8,543.60
3020 EMERGENCY 9-1-1	\$1,124,898.16	\$34,329.50	\$27,561.44	\$1,131,666.22
3023 FIRE EQUIPMENT & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00
3028 ADULT DRUG COURT	\$9,080.21	\$1,861.46	\$37.23	\$10,904.44
3031 CIRCUIT COURT JUVENILE DIVISIO	\$45,300.18	\$167.41	\$3.35	\$45,464.24
3032 JUVENILE COURT REPRESENTATI	\$1,066.28	\$0.17	\$0.00	\$1,066.45
3038 VOTING SYSTEM GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3039 CIRCUIT CLERK COMMISSIONER F	\$27,465.52	\$964.73	\$19.29	\$28,410.96
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$184,206.24	\$580.72	\$8,359.83	\$176,427.13
3402 LAW LIBRARY	\$219,729.94	\$10,707.86	\$6,881.64	\$222,556.16
3404 DRUG ENFORCEMENT - STATE	\$24,016.82	\$1,128.41	\$22.57	\$25,122.66
3405 DRUG ENFORCEMENT - FEDERAL	\$88,501.98	\$8,589.33	\$1,924.08	\$95,167.23
3406 DRUG COURT PROGRAM FUND	\$62,660.17	\$1,965.22	\$39.30	\$64,586.09
3501 HIDTA	\$0.00	\$0.00	\$0.00	\$0.00
3503 RURAL COMMUNITY GRANT	\$54,133.80	\$9.70	\$148.74	\$53,994.76
3551 TYSON PROJECT	\$0.00	\$0.00	\$0.00	\$0.00
5800 COURT COSTS AND FINES	\$700,568.54	\$31,106.06	\$30,101.81	\$701,572.79
Sub-Total	\$24,164,330.50	\$3,871,145.36	\$4,419,320.12	\$23,616,155.74
6000 TREASURER'S COMMISSION	\$493,715.64	\$82,085.30	\$0.00	\$575,800.94
6002 COLLECTOR'S UNAPPORTIONED	\$5,584,172.02	\$7,445,043.05	\$6,700,784.00	\$6,328,431.07
6003 PROPERTY TAX RELIEF	\$272,062.52	\$1,222,806.36	\$1,173,661.16	\$321,007.72
6004 DELINQUENT PERSONAL TAX	\$3,045.03	\$245,713.74	\$245,359.74	\$3,399.03
6005 DELINQUENT REAL TAXES	\$4,958.93	\$448,483.42	\$448,483.42	\$4,958.93
6006 TIMBER TAX	\$0.00	\$3,733.20	\$3,733.20	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$60,787.28	\$60,787.28	\$0.00
6011 INTEREST	\$0.00	\$5,598.97	\$5,598.97	\$0.00
6013 COMMON SCHOOL	\$27,346.61	\$9,515.15	\$0.00	\$36,861.76
6406 BOSTON MOUNTAIN SOLID WAST	\$413.30	\$766.09	\$657.32	\$522.07
6425 HAZMAT	\$0.00	\$1,726.38	\$1,726.38	\$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	\$1,255,866.91	\$1,255,866.91	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$869,032.03	\$869,032.03	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$199,788.51	\$199,788.51	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$271,005.72	\$271,005.72	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$18,061.03	\$18,061.03	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$8,382.45	\$8,382.45	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$7,101.82	\$7,101.82	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$624.26	\$624.26	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$23,721.53	\$23,721.53	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$22,812.35	\$22,812.35	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$4,094.01	\$4,094.01	\$0.00
6610 CITY OF ELKINS	\$0.00	\$7,346.99	\$7,346.99	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$8,147.04	\$8,147.04	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$18,458.54	\$18,458.54	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$797.06	\$797.06	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$68,189.31	\$68,189.31	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$3,201,083.57	\$3,201,083.57	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$302,471.52	\$302,471.52	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$132,267.06	\$132,267.06	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$141,338.22	\$141,338.22	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRICT	\$0.00	\$38,487.97	\$38,487.97	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRICT	\$0.00	\$292,931.51	\$292,931.51	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$165,945.73	\$165,945.73	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$2,571,205.15	\$2,571,205.15	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$181,187.39	\$181,187.39	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$482.69	\$482.69	\$0.00
6802 SALEM VILLAGE IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$1,007.92	\$1,007.92	\$0.00
6804 SADDLEBROOK IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.00	\$1,764.89	\$1,764.89	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$9,818.50	\$9,818.50	\$0.00
6850 MORROW FIRE DUES	\$0.00	\$427.55	\$427.55	\$0.00
6851 WHEELER FIRE DUES	\$0.00	\$749.15	\$749.15	\$0.00
6852 ROUND MOUNTAIN FIRE DUES	\$0.00	\$2,430.41	\$2,430.41	\$0.00
6853 NOB HILL FIRE DUES	\$0.00	\$2,792.23	\$2,792.23	\$0.00
6854 GOSHEN FIRE DUES	\$0.00	\$4,511.29	\$4,511.29	\$0.00
6855 PGROVE/FARM FIRE DUES	\$0.00	\$3,825.73	\$3,825.73	\$0.00
6856 LINCOLN FIRE DUES	\$0.00	\$2,270.28	\$2,270.28	\$0.00
6857 WEDINGTON FIRE DUES	\$0.00	\$2,380.95	\$2,380.95	\$0.00
6858 STRICKLER FIRE DUES	\$0.00	\$585.10	\$585.10	\$0.00
6859 WHITEHOUSE FIRE DUES	\$0.00	\$688.58	\$688.58	\$0.00
Sub-Total	\$7,231,291.93	\$19,370,141.89	\$18,484,874.42	\$8,116,559.40
Grand Total	\$31,395,622.43	\$23,241,287.25	\$22,904,194.54	\$31,732,715.14

**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	\$ 565,002.32	\$ 542,205.73	\$ 543,184.80	\$ 528,839.39	\$ 456,078.11	\$ 482,108.05	\$ 483,415.03	\$ 522,990.02	\$ 39,574.89	7.57%
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	\$ 545,970.55	\$ 580,906.69	\$ 44,836.14	7.59%
MARCH	\$ 578,845.82	\$ 546,340.75	\$ 535,954.68	\$ 515,829.71	\$ 520,873.63	\$ 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	\$ 563,200.46	\$ 546,358.58	\$ 525,112.24	\$ 403,112.87	\$ 461,104.84	\$ 471,218.29	\$ 506,372.56	\$ 488,570.54	\$ (17,802.02)	-3.64%
MAY	\$ 647,687.43	\$ 615,215.48	\$ 602,874.21	\$ 583,883.18	\$ 577,186.41	\$ 472,712.52	\$ 478,896.50	\$ 501,897.60	\$ 523,935.85	\$ 553,523.85	\$ 29,588.00	5.35%
JUNE	\$ 602,796.83	\$ 589,744.45	\$ 579,067.30	\$ 552,006.59	\$ 543,784.89	\$ 449,747.56	\$ 478,492.97	\$ 491,445.66	\$ 487,417.41	\$ 538,618.15	\$ 41,400.75	7.66%
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			
AUGUST	\$ 645,657.68	\$ 608,637.83	\$ 610,445.43	\$ 573,415.96	\$ 575,155.41	\$ 506,632.17	\$ 492,098.53	\$ 517,562.90	\$ 541,398.70			
SEPTEMBER	\$ 609,985.16	\$ 586,382.85	\$ 587,059.15	\$ 572,066.23	\$ 555,094.51	\$ 486,489.12	\$ 485,875.50	\$ 506,203.71	\$ 522,577.89			
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	\$ 556,523.96			
NOVEMBER	\$ 621,147.30	\$ 601,393.08	\$ 581,098.77	\$ 560,765.51	\$ 573,935.54	\$ 464,872.55	\$ 513,145.28	\$ 524,003.34	\$ 528,801.71			
DECEMBER	\$ 596,108.25	\$ 575,041.67	\$ 573,875.16	\$ 531,415.24	\$ 562,979.33	\$ 475,316.94	\$ 473,061.83	\$ 496,158.50	\$ 530,080.45			
TOTAL	\$ 7,468,938.65	\$ 7,138,048.43	\$ 7,078,871.41	\$ 6,773,754.05	\$ 6,765,442.00	\$ 5,661,636.80	\$ 5,638,836.21	\$ 6,071,284.80	\$ 6,228,653.93	\$ 3,202,334.13	\$ 196,125.46	6.12%
Projection									\$ 6,182,573.00	\$ 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%	3.83%	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	\$ 601,681.07	\$ 599,896.88	\$ 574,875.26	\$ 575,907.64	\$ 560,827.46	\$ 607,562.74	\$ 641,928.09	\$ 643,939.31	\$ 706,319.00	\$ 62,479.69	8.85%
FEBRUARY	\$ 726,453.45	\$ 684,098.42	\$ 680,973.27	\$ 649,220.74	\$ 695,136.32	\$ 712,316.34	\$ 746,149.81	\$ 727,140.60	\$ 803,498.30	\$ 76,357.70	9.50%
MARCH	\$ 572,747.97	\$ 567,636.51	\$ 546,719.72	\$ 552,422.59	\$ 550,192.62	\$ 598,710.91	\$ 636,266.42	\$ 597,968.39	\$ 690,190.91	\$ 92,222.52	13.36%
APRIL	\$ 583,469.94	\$ 596,933.89	\$ 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	\$ 752,861.75	\$ 54,936.45	7.30%
JUNE	\$ 598,378.12	\$ 613,744.24	\$ 585,083.03	\$ 576,698.30	\$ 599,080.09	\$ 637,073.28	\$ 654,698.79	\$ 671,019.05	\$ 732,645.30	\$ 61,626.25	8.41%
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	\$ 637,125.88	\$ 647,001.44	\$ 607,754.48	\$ 609,982.28	\$ 674,790.85	\$ 655,952.07	\$ 688,323.14	\$ 730,416.24			
SEPTEMBER	\$ 624,147.59	\$ 622,214.68	\$ 606,318.59	\$ 567,497.84	\$ 647,947.86	\$ 647,051.84	\$ 674,155.78	\$ 705,020.78			
OCTOBER	\$ 846,380.52	\$ 663,983.79	\$ 607,779.18	\$ 663,173.89	\$ 657,739.09	\$ 698,082.01	\$ 706,337.92	\$ 750,739.83			
NOVEMBER	\$ 637,406.99	\$ 615,886.78	\$ 594,543.80	\$ 608,792.08	\$ 619,279.85	\$ 683,671.11	\$ 697,865.01	\$ 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	\$ 716,050.35			
TOTAL	\$ 7,511,249.47	\$ 7,502,871.56	\$ 7,179,907.39	\$ 7,164,352.62	\$ 7,424,165.14	\$ 7,776,804.38	\$ 8,085,728.97	\$ 8,360,991.25	\$ 4,349,660.44	\$ 337,658.74	7.76%
Projection								\$ 8,233,781.00	\$ 6,480,400.00		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	Current Month % Over/Under Last Year	2016	2017	2018	2019	2020
JANUARY	\$ -	\$ 108,951.41	\$ 111,135.47	\$ 1,184.06		1.07%					
FEBRUARY	\$ -	\$ 106,116.96	\$ 117,456.45	\$ 11,339.49		9.65%					
MARCH	\$ -	\$ 97,698.38	\$ 103,813.19	\$ 6,114.81		5.89%					
APRIL	\$ -	\$ 108,965.54	\$ 110,775.02	\$ 1,809.48		1.63%					
MAY	\$ -	\$ 106,526.95	\$ 113,363.64	\$ 6,836.69		6.05%					
JUNE	\$ -	\$ 106,480.81	\$ 112,322.69	\$ 5,842.08		5.20%					
JULY	\$ -	\$ 109,633.84									
AUGUST	\$ 49,211.09	\$ 108,742.49									
SEPTEMBER	\$ 102,519.63	\$ 111,407.85									
OCTOBER	\$ 108,851.81	\$ 110,226.93									
NOVEMBER	\$ 99,982.80	\$ 110,422.35									
DECEMBER	\$ 101,745.30	\$ 107,082.98									
TOTAL	\$ 460,310.43	\$ 1,293,256.27	\$ 888,888.46	\$ 33,146.61		4.96%					
Projection		\$ 1,192,800.00	\$ 1,294,000.00								

General Fund
Unappropriated Reserves
FY '15

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

Month	Category	Beginning Balance	+/-	Ending Balance	YTD Transfer	Remaining Available Balance
Jun-15	Unappropriated Reserves	\$4,489,130	-\$125,197	\$4,363,933		
	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		\$6,877,136	(800,000.00)	\$6,077,136

**Summary of Revenues and Expenditures
As Of 6/30/2015**

Fund Description	Budgeted Revenues	Actual Revenues	Percent Realized Revenues	Less 10% Budgeted Revenues	Budgeted Expenditures	Actual Expenditures	Percent Expended	Unappropriated Balance
1000 - General Fund	37,951,792.00	13,626,208.65	35%	3,883,438.00	27,191,218.00	13,705,049.97	50%	7,002,333.00
1002 - Employee Insurance Fund	5,802,557.00	2,467,242.80	42%	0	4,249,598.00	2,293,134.51	54%	1,552,959.00
1800 - Flexible Spending Fund	237,892.00	111,024.26	46%	0	185,040.00	127,579.21	69%	52,852.00
1900 - JDC Grant Fund	56,067.00	1,950.00	3%	0	51,585.00	23,659.74	46%	4,482.00
1901 - DEM Grant Fund	489,939.00	220,909.29	45%	0	489,939.00	174,216.45	36%	0
1902 - Environmental Affairs Grant	77,490.00	3,457.67	4%	0	77,490.00	3,438.01	4%	0
1903 - Drug Court Grant Fund	294,636.00	172,166.98	58%	0	294,636.00	156,719.27	53%	0
1904 - Law Enf - Grant Fund	124,701.00	24,992.70	20%	0	124,701.00	38,180.35	31%	0
1905 - Animal Shelter - Grant Fund	23,973.00	0	0%	0	23,973.00	10,866.29	45%	0.00
2000 - Road Fund	9,819,948.00	4,594,935.71	46%	947,823.00	8,628,678.00	3,668,048.81	43%	243,447.00
3000 - Treasurer's Automation Fund	27,948.00	11,889.43	42%	0	23,350.00	10,440.45	45%	4,598.00
3001 - Collector's Automation Fund	120,816.00	9,292.62	7%	0	110,000.00	49,535.93	45%	10,816.00
3002 - Circuit Court Automation Fund	204,470.00	13,559.57	6%	0	9,450.00	3,588.14	38%	195,020.00
3004 - Assessor's Amendment 79 Fund	62,314.00	22,377.78	35%	0	24,000.00	11,271.93	47%	38,314.00
3005 - County Clerk's Cost Fund	950,539.00	57,027.33	5%	0	156,200.00	15,581.20	10%	794,339.00
3006 - Recorder's Cost Fund	2,247,794.00	687,418.78	30%	225,717.00	1,454,325.00	679,488.45	47%	567,752.00
3008 - County Library Fund	3,111,237.00	980,476.43	31%	281,659.00	2,117,471.00	1,027,971.81	49%	712,107.00
3010 - County Clerk Operating Fund	37,356.00	2,138.26	5%	0	15,000.00	2,292.79	15%	22,356.00
3012 - Child Support Cost Fund	31,631.00	12,319.46	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	138,494.17	27%	63,665.00	444,962.00	129,750.09	29%	0.00
3017 - Jail Operations & Maintenance	12,647,393.00	7,267,421.76	57%	1,276,480.00	13,884,116.00	6,968,859.30	50%	-2,513,203.00
3019 - Boating Safety Fund	17,628.00	2,167.61	12%	1,455.00	13,090.00	1,707.29	13%	3,083.00
3020 - Emergency Nine One One Fund	1,623,295.00	245,615.98	15%	150,424.00	755,769.00	221,441.60	29%	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	10,904.44	21%	0	39,890.00	26,364.50	66%	11,365.00
3031 - Circuit Court Juv Div Fund	49,928.00	1,586.20	3%	0	0	0	0%	49,928.00
3032 - Juv Crt Representation Fund	1,200.00	226.39	18%	0	0	0	0%	1,200.00
3039 - Circuit Clerk Commissioner Fee	31,102.00	8,264.40	26%	0	0	0	0%	31,102.00
3400 - FEMA	0	0	0%	0	0	0	0%	0
3401 - HIV Clinic Fund	281,199.00	138,677.56	49%	30,073.00	196,625.00	83,204.90	42%	54,501.00
3402 - Law Library Fund	315,357.00	66,848.65	21%	29,728.00	89,010.00	37,374.87	42%	196,619.00
3404 - Drug Enforcement - State Fund	21,783.00	6,633.87	30%	0	15,980.00	61.17	0%	5,803.00
3405 - Drug Enforcement- Fed Fund	99,588.00	32,415.50	32%	0	63,350.00	16,512.00	26%	36,238.00
3406 - Drug Court Program Fund	73,350.00	16,271.25	22%	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	81.21	0%	0	70,145.00	18,082.91	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	271,208.33	26%	0	354,069.00	176,876.36	50%	687,757.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
1000 - General Fund								
	0100 - County Judge	388,025	23,460.10	0.00	186,343.74	672.06	201,009.20	0.48
	0101 - County Clerk	513,611	36,106.37	0.00	256,147.63	1,753.34	255,710.03	0.50
	0102 - Circuit Clerk	888,633	66,349.60	94.41	424,590.34	1,510.17	462,532.49	0.47
	0103 - Treasurer	276,184	20,217.84	0.00	128,599.18	0.00	147,584.82	0.46
	0104 - Tax Collector	1,177,557	80,097.86	212.93	568,275.15	8,810.33	600,471.52	0.49
	0105 - Assessor	1,736,922	117,068.14	2,432.81	895,549.86	9,348.58	832,023.56	0.52
	0106 - Board of Equalization	1,114,525	77,379.17	0.00	454,159.36	538,888.00	121,477.64	0.89
	0107 - Quorum Court	189,288	14,536.32	0.00	81,005.74	2,688.19	105,594.07	0.44
	0108 - Buildings & Ground Maintenance	1,707,326	143,202.81	15,812.96	846,823.29	84,342.53	776,160.18	0.54
	0109 - Election	220,341	13,941.30	156.00	74,093.99	4,142.91	142,104.10	0.35
	0110 - County Planning	373,058	24,521.74	388.70	194,552.53	1,619.17	176,886.30	0.52
	0113 - Financial Management	325,117	21,727.37	1.36	170,117.83	1,620.03	153,379.14	0.52
	0115 - Computer/IS Department	1,141,136	82,251.18	26,836.61	602,588.27	171,547.45	367,000.28	0.67
	0118 - General Services	1,203,819	98,524.66	20.49	463,848.49	667,741.97	72,228.54	0.94
	0119 - Archiving/Records Management	180,163	12,506.73	0.00	72,995.51	17,009.95	90,157.54	0.49
	0120 - Grants Administrator	141,151	9,236.08	843.64	62,514.62	1,961.07	76,675.31	0.45
	0121 - Human Resources	345,516	23,227.56	65.83	170,188.21	24,938.43	150,389.36	0.56
	0122 - County Attorney	180,081	14,173.59	0.00	94,114.46	38,458.62	47,507.92	0.73
	0300 - County Health	17,700	936.63	0.00	12,022.77	0.00	5,677.23	0.67
	0301 - Ambulance Service	887,759	65,668.75	0.00	394,012.50	394,012.50	99,734.00	0.88
	0308 - Animal Shelter	615,566	60,389.57	4,517.42	336,616.46	8,415.87	270,533.67	0.56
	0400 - Sheriff	6,869,875	526,829.33	11,846.24	3,369,513.01	262,140.06	3,238,221.93	0.52
	0401 - Circuit Court I	37,644	1,331.41	0.00	9,728.88	2,638.72	25,276.40	0.32
	0402 - Circuit Court II	53,092	1,509.47	876.27	17,493.65	3,497.74	32,100.61	0.39
	0403 - Circuit Court III	899,313	72,577.08	653.31	452,760.68	16,494.87	430,057.45	0.52
	0404 - Circuit Court IV	147,350	9,028.86	1,108.89	58,926.97	6,283.28	82,139.75	0.44
	0405 - Circuit Court V	36,970	818.03	139.11	5,528.64	3,061.97	28,379.39	0.23
	0406 - Circuit Court VI	55,250	1,271.60	62.67	18,755.89	3,089.07	33,405.04	0.39
	0407 - Circuit Court VII	36,974	1,180.53	728.79	7,238.92	3,291.76	26,443.32	0.28
	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

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

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Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0412 - District Court West Fork	39,758	0.00	0.00	9,784.41	0.00	29,973.59	0.24
	0413 - District Court Elkins	44,030	446.90	0.00	10,902.87	0.00	33,127.13	0.24
	0416 - Prosecuting Attorney	1,000,591	70,704.10	1,086.46	475,348.16	20,674.53	504,568.31	0.49
	0417 - Public Defender	439,692	40,026.11	1,410.49	209,069.84	11,187.13	219,435.03	0.50
	0419 - Coroner	263,278	20,343.78	387.90	130,770.37	2,776.85	129,730.78	0.50
	0420 - Constables	73	0.00	0.00	72.15	0.00	0.85	0.98
	0428 - Sheriff-Work Release	45,279	2,651.97	517.93	6,613.44	7,279.72	31,385.84	0.30
	0432 - District Court Security	6,406	0.00	0.00	0.00	0.00	6,406.00	0.00
	0441 - Detention Judicial Officer	62,551	5,212.58	0.00	31,275.48	31,275.42	0.10	1.00
	0444 - Juvenile Detention Center	1,383,701	108,471.45	324.06	665,077.74	11,667.32	706,955.94	0.48
	0500 - Dept of Emergency Management	284,903	16,927.13	2,570.64	132,858.33	4,816.46	147,228.21	0.48
	0502 - Fire Departments	849,934	0.00	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	449,942	28,911.66	2,562.75	208,206.03	21,113.12	220,622.85	0.50
	0800 - Veterans Service	103,533	7,833.78	0.00	52,151.66	238.45	51,142.89	0.50
	0801 - Extension Office	104,355	162.15	0.00	27,495.16	74,146.11	2,713.73	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	27,191,218	1,921,761.29	0.00	13,705,049.97	2,465,153.75	11,021,014.28	0.59
1002 - Employee Insurance Fund								
	0125 - Employee Insurance	4,249,598	345,084.49	0.00	2,293,134.51	2,772.00	1,953,691.49	0.54
Total	1002 - Employee Insurance Fund	4,249,598	345,084.49	0.00	2,293,134.51	2,772.00	1,953,691.49	0.54
1800 - Flexible Spending Fund								
	0126 - Flexible Spending	185,040	18,848.63	0.00	127,579.21	0.00	57,460.79	0.68
Total	1800 - Flexible Spending Fund	185,040	18,848.63	0.00	127,579.21	0.00	57,460.79	0.68
1900 - JDC Grant Fund								
	0434 - JDC HOFNOD	20,418	83.07	0.00	533.89	0.00	19,884.11	0.02
	0450 - JDC-GIA 2015	31,167	13,108.55	6,202.35	23,125.85	6,428.28	1,612.87	0.94
Total	1900 - JDC Grant Fund	51,585	13,191.62	0.00	23,659.74	6,428.28	21,496.98	0.58
1901 - DEM Grant Fund								
	0535 - LETPA 2014	70,916	12,940.00	0.00	58,316.27	0.00	12,599.73	0.82
	0545 - MRC	7,898	0.00	0.00	72.70	0.00	7,825.30	0.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0546 - MRC 2	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
	0547 - MRC 2013	2,876	0.00	0.00	0.00	0.00	2,876.00	0.00
	0549 - MRC 2015	3,500	0.00	0.00	3,500.00	0.00	0.00	1.00
	0559 - SHSGP-USAR 2014	196,315	0.00	0.00	28,772.19	14,600.05	152,942.76	0.22
	0560 - SHSGP-HAZMAT 2014	40,300	0.00	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	0.00	3,841.25	777.03	3,841.25	77,626.72	0.05
	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	12,940.00	0.00	174,216.45	18,441.30	297,281.25	0.39
	1902 - Environmental Affairs Grant							
	0756 - ADEQ-BMT-12	1,250	0.00	109.74	0.00	109.74	1,140.26	0.08
	0757 - ADEQ-BMT02-12	2,669	0.00	6.36	2,643.03	6.36	19.61	0.99
	0758 - ADEQ-WC13-07	5,358	51.68	1,416.27	594.98	1,416.27	3,346.75	0.37
	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	51.68	0.00	3,438.01	1,532.37	72,519.62	0.06
	1903 - Drug Court Grant Fund							
	0482 - SAMSHA 3	294,636	17,600.42	0.00	156,719.27	0.00	137,916.73	0.53
Total	1903 - Drug Court Grant Fund	294,636	17,600.42	0.00	156,719.27	0.00	137,916.73	0.53
	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
	0467 - JAG Grant 2015	14,255	0.00	0.00	0.00	0.00	14,255.00	0.00
	0473 - SCAAP 2013	8,118	0.00	0.00	8,117.61	0.00	0.39	1.00
	0474 - SCAAP 2014	55,253	0.00	3,700.00	4,387.51	7,124.20	43,741.29	0.20
	0479 - ARICAC	8,433	2,118.66	945.07	6,653.72	1,499.47	279.81	0.96
	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	180.00	360.00	180.00	15,905.00	0.03
	0509 - Sheriff-Comm Fire Prevention	1,520	0.00	0.00	0.00	1,519.65	0.35	1.00
Total	1904 - Law Enf - Grant Fund	124,701	2,118.66	0.00	38,180.35	10,323.32	76,197.33	0.38

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
1905 - Animal Shelter - Grant Fund								
	0308 - Animal Shelter	1,969	0.00	0.00	1,969.25	0.00	-0.25	1.00
	0309 - PetSmart Advertising Grant	22,004	8,281.20	10,424.79	8,897.04	10,424.79	2,682.17	0.87
Total	1905 - Animal Shelter - Grant Fund	23,973	8,281.20	0.00	10,866.29	10,424.79	2,681.92	0.88
2000 - Road Fund								
	0200 - County Road	7,970,308	533,220.05	325,490.13	3,579,044.94	568,349.49	3,822,913.57	0.52
	0201 - Road 1/2 Cent Sales Tax	658,370	13,260.67	20,630.22	89,003.87	177,369.91	391,996.22	0.40
Total	2000 - Road Fund	8,628,678	546,480.72	0.00	3,668,048.81	745,719.40	4,214,909.79	0.51
3000 - Treasurer's Automation Fund								
	0103 - Treasurer	23,350	1,444.49	532.84	10,440.45	906.42	12,003.13	0.48
Total	3000 - Treasurer's Automation Fund	23,350	1,444.49	0.00	10,440.45	906.42	12,003.13	0.48
3001 - Collector's Automation Fund								
	0104 - Tax Collector	110,000	1,330.37	336.16	49,535.93	1,561.16	58,902.91	0.46
Total	3001 - Collector's Automation Fund	110,000	1,330.37	0.00	49,535.93	1,561.16	58,902.91	0.46
3002 - Circuit Court Automation Fund								
	0437 - Court Automation	9,450	2,541.49	0.00	3,588.14	1,155.74	4,706.12	0.50
Total	3002 - Circuit Court Automation Fund	9,450	2,541.49	0.00	3,588.14	1,155.74	4,706.12	0.50
3004 - Assessor's Amendment 79 Fund								
	0105 - Assessor	24,000	356.79	0.00	11,271.93	0.00	12,728.07	0.46
Total	3004 - Assessor's Amendment 79 Fund	24,000	356.79	0.00	11,271.93	0.00	12,728.07	0.46
3005 - County Clerk's Cost Fund								
	0101 - County Clerk	156,200	1,574.84	80.00	15,581.20	6,392.56	134,226.24	0.14
Total	3005 - County Clerk's Cost Fund	156,200	1,574.84	0.00	15,581.20	6,392.56	134,226.24	0.14
3006 - Recorder's Cost Fund								
	0128 - Recorder's Cost	704,325	46,579.52	927.03	253,377.89	83,407.82	367,539.29	0.47
	8888 - Interfund Transfers	750,000	73,674.81	0.00	426,110.56	0.00	323,889.44	0.56
Total	3006 - Recorder's Cost Fund	1,454,325	120,254.33	0.00	679,488.45	83,407.82	691,428.73	0.52

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
3008 - County Library Fund								
	0600 - County Library	2,079,280	159,011.06	15.00	1,011,536.82	827,558.62	240,184.56	0.88
	0605 - County Library-Children's	3,995	1,730.14	725.30	2,081.83	725.30	1,187.87	0.70
	0610 - Co Lib-Greenland Branch	23,196	1,765.37	592.74	8,227.00	685.67	14,283.33	0.38
	0611 - Co Lib-Winslow Branch	11,000	772.91	174.25	6,126.16	174.25	4,699.59	0.57
Total	3008 - County Library Fund	2,117,471	163,279.48	0.00	1,027,971.81	829,143.84	260,355.35	0.87
3010 - County Clerk Operating Fund								
	0101 - County Clerk	15,000	289.97	0.00	2,292.79	730.10	11,977.11	0.20
Total	3010 - County Clerk Operating Fund	15,000	289.97	0.00	2,292.79	730.10	11,977.11	0.20
3012 - Child Support Cost Fund								
	8888 - Interfund Transfers	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								
	0613 - Game and Fish Education	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								
	0400 - Sheriff	444,962	7,336.79	4,468.86	129,750.09	94,574.40	220,637.51	0.50
Total	3014 - Communication Facility/Equip	444,962	7,336.79	0.00	129,750.09	94,574.40	220,637.51	0.50
3017 - Jail Operations & Maintenance								
	0127 - Jail-Maintenance	904,392	79,193.79	1,483.76	422,297.89	12,114.21	469,979.90	0.48
	0418 - County Jail	12,979,724	1,009,239.26	14,178.85	6,546,561.41	983,871.00	5,449,291.59	0.58
Total	3017 - Jail Operations & Maintenance	13,884,116	1,088,433.05	0.00	6,968,859.30	995,985.21	5,919,271.49	0.57
3019 - Boating Safety Fund								
	0400 - Sheriff	13,090	1,287.70	0.00	1,707.29	0.00	11,382.71	0.13
Total	3019 - Boating Safety Fund	13,090	1,287.70	0.00	1,707.29	0.00	11,382.71	0.13
3020 - Emergency 911 Fund								
	0501 - Emergency 911	743,769	26,874.85	1,988.08	221,441.60	129,164.65	393,162.75	0.47
	0571 - ACT 442 of 2013 PSAP	12,000	0.00	0.00	0.00	0.00	12,000.00	0.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3020 - Emergency 911 Fund	755,769	26,874.85	0.00	221,441.60	129,164.65	405,162.75	0.46
	3023 - Fire Equipment & Training							
	0502 - Fire Departments	100,000	0.00	0.00	38,226.38	0.00	61,773.62	0.38
Total	3023 - Fire Equipment & Training	100,000	0.00	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	8,359.20	0.00	83,204.90	28,834.68	84,585.42	0.56
Total	3401 - HIV Clinic Fund	196,625	8,359.20	0.00	83,204.90	28,834.68	84,585.42	0.56
	3402 - Law Library Fund							
	0422 - Law Library	89,010	6,689.95	0.00	37,374.87	45,959.70	5,675.43	0.93
Total	3402 - Law Library Fund	89,010	6,689.95	0.00	37,374.87	45,959.70	5,675.43	0.93
	3404 - Drug Enforcement - State Fund							
	0400 - Sheriff	15,980	0.00	0.00	61.17	0.00	15,918.83	0.00
Total	3404 - Drug Enforcement - State Fund	15,980	0.00	0.00	61.17	0.00	15,918.83	0.00
	3405 - Drug Enforcement- Fed Fund							
	0400 - Sheriff	63,350	426.65	21.66	16,512.00	1,732.03	45,105.97	0.28
Total	3405 - Drug Enforcement- Fed Fund	63,350	426.65	0.00	16,512.00	1,732.03	45,105.97	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	123.55	0.00	582.91	560.00	11,502.09	0.09
	0604 - Rheas Mill	3,500	0.00	0.00	3,500.00	0.00	0.00	1.00
	0620 - Rheas Mill 2	14,000	25.00	0.00	14,000.00	0.00	0.00	1.00
	0621 - Wheeler Fire Department	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

6/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3503 - Rural Community Grants Fund	70,145	148.55	0.00	18,082.91	560.00	51,502.09	0.26
3551 - Tyson Project								
	0151 - Tyson Project	13,416	0.00	0.00	0.00	0.00	13,416.00	0.00
Total	3551 - Tyson Project	13,416	0.00	0.00	0.00	0.00	13,416.00	0.00
5800 - Court Costs & Fines Fund								
	0117 - Court Costs & Fines	354,069	29,479.69	0.00	176,876.36	0.00	177,192.64	0.49
Total	5800 - Court Costs & Fines Fund	354,069	29,479.69	0.00	176,876.36	0.00	177,192.64	0.49
Grand Total		61,718,769	4,346,466.90	474,129.38	29,841,052.22	5,480,903.52	26,396,813.26	0.57

TELEPHONE/FAX-LANDLINE
06/30/2015 Remaining Budget

Fund	AMOUNT		
	Total Remaining Budget	Line Item Being Used	Line Item Currently Not Used
1000 County General Fund	32,382.01	24,919.91	7,462.10
2000 Road Fund	796.08	796.08	
3006 Recorder's Cost Fund	(949.00)		(949.00)
3008 County Library Fund	0.64	0.64	
3020 Emergency 911	199.15	199.15	
3017 Jail	1,800.36	1,800.36	

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE REDUCING THE AMOUNT OF \$73,307
FROM FULL-TIME SALARY LINE ITEMS IN VARIOUS
COUNTY BUDGETS AND RESTORING THOSE FUNDS TO
UNAPPROPRIATED RESERVES; AND, APPROPRIATING
THE AMOUNT OF \$73,307 FROM UNAPPROPRIATED
RESERVES TO VARIOUS BUDGETS FOR 2015.**

ARTICLE 1. Appropriations are hereby reduced by the total amount of \$73,307 from full-time salary line items in the various County budgets for 2015 as outlined in Attachment "A" and summarized by Fund as follows; these funds shall be restored to unappropriated reserves in all Funds:

General	\$ 27,255
Road	7,974
Jail	<u>38,078</u>
TOTAL REDUCTIONS:	<u>\$ 73,307</u>

ARTICLE 2. There is hereby appropriated the total amount of \$73,307 from unappropriated reserves to line items in various County budgets as outlined in Attachment "B" and summarized by fund as follows for 2015:

General	\$ 27,255
Road	7,974
Jail	<u>38,078</u>
TOTAL APPROPRIATION:	<u>\$ 73,307</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk:

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

2nd Quarter Housekeeping for 2015

Reductions, Attachment "A"

Fund	Position	Department	Description	Amount
1000 County General Fund	Grants Administrator	0120002	1001 SALARIES, FULL-TIME	(7,333.00)
1000 County General Fund	Assessor	0105020	1001 SALARIES, FULL-TIME	(2,756.00)
1000 County General Fund	Sheriff-Enforcement	0400219	1001 SALARIES, FULL-TIME	(2,000.00)
1000 County General Fund	Sheriff-Enforcement	0400313	1001 SALARIES, FULL-TIME	(2,000.00)
1000 County General Fund	Sheriff-Enforcement	0400319	1001 SALARIES, FULL-TIME	(2,000.00)
1000 County General Fund	Sheriff-Enforcement	0400329	1001 SALARIES, FULL-TIME	(2,000.00)
1000 County General Fund	Prosecuting Attorney	0416005	1001 SALARIES, FULL-TIME	(1,783.00)
1000 County General Fund	Public Defender	0417002	1001 SALARIES, FULL-TIME	(1,171.00)
1000 County General Fund	Sheriff-Enforcement	0400043	1001 SALARIES, FULL-TIME	(1,014.00)
1000 County General Fund	Sheriff-Enforcement	0400212	1001 SALARIES, FULL-TIME	(981.00)
1000 County General Fund	HIV Clinic	0305003	1001 SALARIES, FULL-TIME	(919.00)
1000 County General Fund	Circuit Clerk	0102015	1001 SALARIES, FULL-TIME	(842.00)
1000 County General Fund	Juvenile Detention Center	0444026	1001 SALARIES, FULL-TIME	(778.00)
1000 County General Fund	Circuit Court III	0403011	1001 SALARIES, FULL-TIME	(654.00)
1000 County General Fund	Animal Shelter	0308002	1001 SALARIES, FULL-TIME	(524.00)
1000 County General Fund	Animal Shelter	0308004	1001 SALARIES, FULL-TIME	(500.00)
				(27,255.00)
2000 Road Fund	Road	0200010	1001 SALARIES, FULL-TIME	(4,474.00)
2000 Road Fund	Road	0200102	1001 SALARIES, FULL-TIME	(3,500.00)
				(7,974.00)
3017 Jail Fund	Jail	0418319	1001 SALARIES, FULL-TIME	(10,000.00)
3017 Jail Fund	Jail	0418220	1001 SALARIES, FULL-TIME	(5,000.00)
3017 Jail Fund	Jail	0418301	1001 SALARIES, FULL-TIME	(5,000.00)
3017 Jail Fund	Jail	0418444	1001 SALARIES, FULL-TIME	(5,000.00)
3017 Jail Fund	Jail	0418425	1001 SALARIES, FULL-TIME	(5,000.00)
3017 Jail Fund	Jail	0418215	1001 SALARIES, FULL-TIME	(5,000.00)
3017 Jail Fund	Jail	0418210	1001 SALARIES, FULL-TIME	(3,078.00)
				(38,078.00)

2nd Quarter Housekeeping for 2015

Appropriations, Attachment "B"

Fund	Position	Department	Description	Amount
1000 County General Fund	Circuit Clerk	0102010	1001 SALARIES, FULL-TIME	842.00
1000 County General Fund	Assessor	0105055	1001 SALARIES, FULL-TIME	2,756.00
1000 County General Fund	County Attorney	0122001	1001 SALARIES, FULL-TIME	7,464.00
1000 County General Fund	HIV Clinic	0305002	1001 SALARIES, FULL-TIME	919.00
1000 County General Fund	Animal Shelter	0308005	1001 SALARIES, FULL-TIME	1,024.00
1000 County General Fund	Sheriff-Enforcement	0400094	1001 SALARIES, FULL-TIME	842.00
1000 County General Fund	Sheriff-Enforcement	0400201	1001 SALARIES, FULL-TIME	4,653.00
1000 County General Fund	Sheriff-Enforcement	0400204	1001 SALARIES, FULL-TIME	676.00
1000 County General Fund	Sheriff-Enforcement	0400217	1001 SALARIES, FULL-TIME	2,810.00
1000 County General Fund	Circuit Court III	0403004	1001 SALARIES, FULL-TIME	796.00
1000 County General Fund	Public Defender	0417004	1001 SALARIES, FULL-TIME	1,912.00
1000 County General Fund	Juvenile Detention Center	0444022	1001 SALARIES, FULL-TIME	778.00
1000 County General Fund	Grants Administrator	10000120	1005 OVERTIME	55.00
1000 County General Fund	Public Defender	10000417	1005 OVERTIME	84.00
1000 County General Fund	Election	10000109	1009 HEALTH INSURANCE MATCHING	1,644.00
				27,255.00
2000 Road Fund	Road	0200103	1001 SALARIES, FULL-TIME	4,433.00
2000 Road Fund	Road	0200232	1001 SALARIES, FULL-TIME	3,541.00
				7,974.00
3017 Jail Fund	Jail	0418002	1001 SALARIES, FULL-TIME	1,359.00
3017 Jail Fund	Jail	0418005	1001 SALARIES, FULL-TIME	1,028.00
3017 Jail Fund	Jail	0418006	1001 SALARIES, FULL-TIME	1,012.00
3017 Jail Fund	Jail	0418007	1001 SALARIES, FULL-TIME	1,022.00
3017 Jail Fund	Jail	0418008	1001 SALARIES, FULL-TIME	1,003.00
3017 Jail Fund	Jail	0418009	1001 SALARIES, FULL-TIME	1,033.00
3017 Jail Fund	Jail	0418017	1001 SALARIES, FULL-TIME	1,115.00
3017 Jail Fund	Jail	0418018	1001 SALARIES, FULL-TIME	1,238.00
3017 Jail Fund	Jail	0418020	1001 SALARIES, FULL-TIME	998.00
3017 Jail Fund	Jail	0418021	1001 SALARIES, FULL-TIME	938.00
3017 Jail Fund	Jail	0418022	1001 SALARIES, FULL-TIME	896.00
3017 Jail Fund	Jail	0418024	1001 SALARIES, FULL-TIME	949.00
3017 Jail Fund	Jail	0418025	1001 SALARIES, FULL-TIME	851.00
3017 Jail Fund	Jail	0418026	1001 SALARIES, FULL-TIME	937.00
3017 Jail Fund	Jail	0418027	1001 SALARIES, FULL-TIME	941.00
3017 Jail Fund	Jail	0418028	1001 SALARIES, FULL-TIME	673.00
3017 Jail Fund	Jail	0418029	1001 SALARIES, FULL-TIME	978.00
3017 Jail Fund	Jail	0418030	1001 SALARIES, FULL-TIME	803.00
3017 Jail Fund	Jail	0418032	1001 SALARIES, FULL-TIME	971.00
3017 Jail Fund	Jail	0418033	1001 SALARIES, FULL-TIME	851.00
3017 Jail Fund	Jail	0418035	1001 SALARIES, FULL-TIME	951.00
3017 Jail Fund	Jail	0418036	1001 SALARIES, FULL-TIME	959.00
3017 Jail Fund	Jail	0418037	1001 SALARIES, FULL-TIME	954.00
3017 Jail Fund	Jail	0418038	1001 SALARIES, FULL-TIME	910.00
3017 Jail Fund	Jail	0418108	1001 SALARIES, FULL-TIME	728.00
3017 Jail Fund	Jail	0418109	1001 SALARIES, FULL-TIME	829.00
3017 Jail Fund	Jail	0418111	1001 SALARIES, FULL-TIME	583.00
3017 Jail Fund	Jail	0418112	1001 SALARIES, FULL-TIME	665.00
3017 Jail Fund	Jail	0418113	1001 SALARIES, FULL-TIME	624.00
3017 Jail Fund	Jail	0418114	1001 SALARIES, FULL-TIME	707.00
3017 Jail Fund	Jail	0418115	1001 SALARIES, FULL-TIME	697.00
3017 Jail Fund	Jail	0418116	1001 SALARIES, FULL-TIME	562.00
3017 Jail Fund	Jail	0418117	1001 SALARIES, FULL-TIME	541.00
3017 Jail Fund	Jail	0418118	1001 SALARIES, FULL-TIME	603.00
3017 Jail Fund	Jail	0418120	1001 SALARIES, FULL-TIME	2,770.00
3017 Jail Fund	Jail	0418211	1001 SALARIES, FULL-TIME	1,420.00
3017 Jail Fund	Jail	0418253	1001 SALARIES, FULL-TIME	2,022.00
3017 Jail Fund	Jail	0418321	1001 SALARIES, FULL-TIME	1,575.00
3017 Jail Fund	Jail	0418409	1001 SALARIES, FULL-TIME	382.00
				38,078.00

ORDINANCE NO. 2015-_____

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

AN ORDINANCE APPROVING AN INTERLOCAL AGREEMENT FOR FINANCING AMBULANCE SERVICES ("AGREEMENT") BETWEEN WASHINGTON COUNTY, ARKANSAS ("COUNTY"), THE WASHINGTON COUNTY REGIONAL AMBULANCE AUTHORITY ("WCRAA") AND THE CITIES OF ELM SPRINGS, TONTITOWN AND JOHNSON ("CITIES").

WHEREAS, A.C.A. §14-14-910, A.C.A. §25-20-101, and A.C.A. §14-266-102 authorize cities and counties to enter into contracts to co-operate or join with each other to provide emergency and non-emergency medical services and to specify the responsibilities of all parties; and,

WHEREAS, the City of Springdale, which had previously provided ambulance coverage to the Cities of Elm Springs, Tontitown and the northern half of the City of Johnson and the unincorporated areas of northern Washington County, will cease to provide such coverage on December 31, 2015; and,

WHEREAS, providing ambulance coverage to the areas no longer served by the City of Springdale will require the purchase of an additional ambulance with related equipment and the training and employment of additional personnel; and,

WHEREAS, all parties acknowledge that the continued provision of ambulance service is crucial for the continued health and safety of the residents of the named Cities and the County; and,

WHEREAS, the Cities of Elm Springs and Tontitown do not currently participate in WCRAA as established in an Interlocal Agreement in 2008, but anticipate participation beginning in 2016; and,

WHEREAS, all parties acknowledge that the continuing operation of WCRAA will require close and continued cooperation of all parties.

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

ARTICLE 1. That said Interlocal Agreement is approved and the County Judge is authorized to sign such.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor:_____

Date of Passage:_____

Votes For:_____ Votes Against:_____

Abstention:_____ Absent:_____

AGREEMENT
FOR FINANCING OF AMBULANCE SERVICES

THIS INTERLOCAL AGREEMENT FOR FINANCING AMBULANCE SERVICES ("Agreement") is made and entered into by and between WASHINGTON COUNTY REGIONAL AMBULANCE AUTHORITY ("WCRAA"), WASHINGTON COUNTY, ARKANSAS, ("County") and the cities of ELM SPRINGS, TONTITOWN and JOHNSON ("Cities").

WHEREAS, A.C.A. §14-14-910, A.C.A. §25-20-101, and A.C.A. §14-266-102 authorize cities and counties to enter into contracts to co-operate or join with each other to provide emergency and non-emergency medical services and to specify the responsibilities of all parties; and,

WHEREAS, the City of Springdale, which had previously provided ambulance coverage to the Cities of Elm Springs, Tontitown and the northern half of the City of Johnson and the unincorporated areas of northern Washington County, will cease to provide such coverage on December 31, 2015; and

WHEREAS, providing ambulance coverage to the areas no longer served by the City of Springdale will require the purchase of an additional ambulance with related equipment and the training and employment of additional personnel; and

WHEREAS, all parties acknowledge that the continued provision of ambulance service is crucial for the continued health and safety of the residents of the named Cities and the County; and,

WHEREAS, the Cities of Elm Springs and Tontitown do not currently participate in WCRAA as established in an Interlocal Agreement in 2008, but anticipate participation beginning in 2016; and,

WHEREAS, all parties acknowledge that the continuing operation of WCRAA will require close and continued cooperation of all parties.

NOW, THEREFORE, IT IS AGREED:

ARTICLE 1. FINANCIAL CONTRIBUTION

(a) Each city and the County shall contribute to training and employment of new personnel as follows:

- (1) From the City of Elm Springs: \$23,698;
- (2) From the City of Johnson: \$28,222;
- (3) From the City of Tontitown: \$37,979; and

(4) From Washington County: \$99,734.

(b) The contributions from the City of Johnson and Washington County shall be in addition to, over and above the contributions those entities are now making through the 2008 Interlocal Agreement establishing WCRAA.

(c) Each entity may pay out its individual obligations in four (4) equal monthly installments beginning on August 15, 2015 and continuing in like fashion on the 15th day of each month until the final payment on November 15, 2015.

ARTICLE 2. EMPLOYMENT OF PERSONNEL BY WASHINGTON COUNTY REGIONAL AMBULANCE AUTHORITY.

. The parties acknowledge that the personnel hired pursuant to this Interlocal Agreement shall be the employees of WCRAA. WCRAA will assume full responsibility for human resources obligations for said personnel.

ARTICLE 3: SEVERABILITY.

The provisions of this Agreement are declared to be severable. If any provision hereof shall be held to be invalid or to be inapplicable to any person or circumstance, such holdings shall not affect the ability or the applicability of the remainder hereof.

ARTICLE 4. EFFECTIVE DATE.

This Agreement shall not be effective until approved and signed by all parties in accordance with the law.

IN WITNESS HERETO, Washington County Regional Ambulance Authority, Washington County and the Cities of Elm Springs, Johnson, and Tontitown have executed this document by their duly elected officers who are authorized to represent the respective parties hereto in assuring the rights and obligations set forth herein this _____ day of _____, 2015.

WASHINGTON COUNTY, ARKANSAS

BY: _____
Marilyn Edwards, County Judge

ATTEST: _____
Becky Lewallen, County Clerk

WASHINGTON COUNTY REGIONAL AMBULANCE AUTHORITY

BY: _____
Becky Stewart, Executive Director

BY: _____
Bruce Ledford, Chairman of the Board

ATTEST: _____
Ernie Penn, Secretary of the Board

CITY OF ELM SPRINGS, ARKANSAS

BY: _____
Harold Douthit, Mayor

ATTEST: _____
Glenda Pettus, City Clerk

CITY OF JOHNSON, ARKANSAS

BY: _____
Chris Keeney, Mayor

ATTEST: _____
Jennifer Allen, Recorder/Treasurer

CITY OF TONTITOWN, ARKANSAS

BY: _____
Paul Colvin, Mayor

ATTEST: _____
Rhonda Ardemagni, Deputy Recorder

RESOLUTION NO. 2015-_____

BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, A RESOLUTION TO BE ENTITLED:

A RESOLUTION IN SUPPORT OF THE MARKETPLACE FAIRNESS ACT (S698).

WHEREAS, Main Street retailers have been hurt by online and catalog purchases; and,

WHEREAS, the brick-and-mortar retailer collects the sales tax at the time of purchase in a store; the responsibility for paying the tax from an online/catalog purchase shifts to the Internet/catalog customer who should pay the sales tax when filing his annual state tax returns; and,

WHEREAS, most taxpayers are not aware of the responsibility to remit these taxes, and state and local governments do not have the resources to enforce payment putting Main Street retailers at a 5 to 10 percent competitive price disadvantage to remote sellers; and,

WHEREAS, the Marketplace Fairness Act would grant states the authority to require out-of-state online and catalog retailers to collect sales taxes at the time of a transaction, exactly like local retailers are already required to do; and,

WHEREAS, the Act would only grant this authority to states that simplify their sales tax laws in order to ease compliance.

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

ARTICLE 1. That the Quorum Court urges the members of the Arkansas Congressional delegation to support the Marketplace Fairness Act (S698) to level the playing field for Main Street businesses by allowing individual states the authority to streamline their sales tax laws and collect sales taxes directly from online retailers.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Sue Madison & Bill Ussery

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

**A RESOLUTION IN SUPPORT OF
THE MARKETPLACE FAIRNESS ACT (~~S326 AND HR684~~) 5698**

WHEREAS, Main Street retailers have been hurt in recent years by online and catalog purchases by customers who believe they get a discount by not paying sales tax; and

WHEREAS, the brick-and-mortar retailer collects the sales tax at the time of purchase in a store, but the responsibility for paying the tax from an online purchase shifts to the Internet customer who should pay the sales tax when filing his annual state tax returns; and

WHEREAS, most taxpayers are not aware of the responsibility to remit these taxes, and state and local governments do not have the resources to enforce payment putting Main Street retailers at a 5 to 10 percent competitive price disadvantage to remote sellers; and

WHEREAS, the Supreme Court's decision in *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), left state and local governments unable to adequately enforce their existing sales tax laws on sales by out-of-state catalog and online sellers; and

WHEREAS, the Court did state that Congress had the constitutional authority to pass legislation overruling its decision; and

WHEREAS, if Congress acts to regulate interstate commerce, state and local governments could collect taxes owed on Internet and mail order sales amounting to \$23 billion; and

WHEREAS, the Marketplace Fairness Act would grant states the authority to require out-of- state online and catalog retailers to collect sales taxes at the time of a transaction - exactly like local retailers are already required to do; and

WHEREAS, the Act would only grant this authority to states that simplify their sales tax laws in order to ease compliance; and

WHEREAS, keeping track of local tax rates is no longer an insurmountable technical, administrative, or financial burden; and

NOW, THEREFORE, BE IT RESOLVED that the Municipal Association of SC board on this 9th day of April, 2013, adopt this Resolution urging the members of the South Carolina Congressional delegation to support the Marketplace Fairness Act (S336 and HR684) to level the playing field for Main Street businesses by allowing individual states the authority to streamline their sales tax laws and collect sales taxes directly from online retailers.

Municipal Association Board of Directors



Randy Randall

Randy Randall, President
Municipal Association of SC

2012-2013 Board Members:

Joseph T. McElveen, Mayor of Sumter
Terence Roberts, Mayor of Anderson
Alys Lawson, Mayor of Conway
Paul Miller, Mayor of Orangeburg
Gary Long, Mayor of Fountain Inn
Welborn Adams, Mayor of Greenwood
Harold Thompson, Mayor of Union
Elise Partin, Mayor of Cayce
Williams/R. Johnson, Mayor of Holly Hill
Alfred Mae Drakeford; Councilmember for Camden
Octavia Williams-Blake, Councilmember for Florence
Jack Scoville, Mayor of Georgetown
Kathleen Wilson, Councilmember for Charleston
Bill Young, Mayor of Walterboro
Lovith Anderson, Mayor of Lake City
Sheryl Patrick, Councilmember for Santee
Steve Riley, Town Manager for Hilton Head Island

114TH CONGRESS
1ST SESSION

S. 698

To restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 10, 2015

Mr. ENZI (for himself, Mr. DURBIN, Mr. ALEXANDER, Ms. HEITKAMP, Mr. BLUNT, Mr. REED, Mr. CORKER, Mr. WHITEHOUSE, and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the "Marketplace Fairness
5 Act of 2015".

6 **SEC. 2. AUTHORIZATION TO REQUIRE COLLECTION OF**
7 **SALES AND USE TAXES.**

8 (a) **STREAMLINED SALES AND USE TAX AGREE-**
9 **MENT.**—Each Member State under the Streamlined Sales

1 and Use Tax Agreement is authorized to require all sellers
2 not qualifying for the small seller exception described in
3 subsection (c) to collect and remit sales and use taxes with
4 respect to remote sales sourced to that Member State pur-
5 suant to the provisions of the Streamlined Sales and Use
6 Tax Agreement, but only if any changes to the Stream-
7 lined Sales and Use Tax Agreement made after the date
8 of the enactment of this Act are not in conflict with the
9 minimum simplification requirements in subsection (b)(2).
10 Subject to section 3(h), a State may exercise authority
11 under this Act beginning 180 days after the State pub-
12 lishes notice of the State's intent to exercise the authority
13 under this Act, but no earlier than the first day of the
14 calendar quarter that is at least 180 days after the date
15 of the enactment of this Act.

16 (b) ALTERNATIVE.—A State that is not a Member
17 State under the Streamlined Sales and Use Tax Agree-
18 ment is authorized notwithstanding any other provision of
19 law to require all sellers not qualifying for the small seller
20 exception described in subsection (c) to collect and remit
21 sales and use taxes with respect to remote sales sourced
22 to that State, but only if the State adopts and implements
23 the minimum simplification requirements in paragraph
24 (2). Subject to section 3(h), such authority shall com-
25 mence beginning no earlier than the first day of the cal-

1 endar quarter that is at least 6 months after the date that
2 the State—

3 (1) enacts legislation to exercise the authority
4 granted by this Act—

5 (A) specifying the tax or taxes to which
6 such authority and the minimum simplification
7 requirements in paragraph (2) shall apply; and

8 (B) specifying the products and services
9 otherwise subject to the tax or taxes identified
10 by the State under subparagraph (A) to which
11 the authority of this Act shall not apply; and

12 (2) implements each of the following minimum
13 simplification requirements:

14 (A) Provide—

15 (i) a single entity within the State re-
16 sponsible for all State and local sales and
17 use tax administration, return processing,
18 and audits for remote sales sourced to the
19 State;

20 (ii) a single audit of a remote seller
21 for all State and local taxing jurisdictions
22 within that State; and

23 (iii) a single sales and use tax return
24 to be used by remote sellers to be filed

1 with the single entity responsible for tax
2 administration.

3 A State may not require a remote seller to file
4 sales and use tax returns any more frequently
5 than returns are required for nonremote sellers
6 or impose requirements on remote sellers that
7 the State does not impose on nonremote sellers
8 with respect to the collection of sales and use
9 taxes under this Act. No local jurisdiction may
10 require a remote seller to submit a sales and
11 use tax return or to collect sales and use taxes
12 other than as provided by this paragraph.

13 (B) Provide a uniform sales and use tax
14 base among the State and the local taxing juris-
15 dictions within the State pursuant to paragraph
16 (1).

17 (C) Source all remote sales in compliance
18 with the sourcing definition set forth in section
19 4(7).

20 (D) Provide—

21 (i) information indicating the tax-
22 ability of products and services along with
23 any product and service exemptions from
24 sales and use tax in the State and a rates
25 and boundary database;

1 (ii) software free of charge for remote
2 sellers that calculates sales and use taxes
3 due on each transaction at the time the
4 transaction is completed, that files sales
5 and use tax returns, and that is updated to
6 reflect rate changes as described in sub-
7 paragraph (H); and

8 (iii) certification procedures for per-
9 sons to be approved as certified software
10 providers.

11 For purposes of clause (iii), the software pro-
12 vided by certified software providers shall be ca-
13 pable of calculating and filing sales and use
14 taxes in all States qualified under this Act.

15 (E) Relieve remote sellers from liability to
16 the State or locality for the incorrect collection,
17 remittance, or noncollection of sales and use
18 taxes, including any penalties or interest, if the
19 liability is the result of an error or omission
20 made by a certified software provider.

21 (F) Relieve certified software providers
22 from liability to the State or locality for the in-
23 correct collection, remittance, or noncollection
24 of sales and use taxes, including any penalties
25 or interest, if the liability is the result of mis-

1 leading or inaccurate information provided by a
2 remote seller.

3 (G) Relieve remote sellers and certified
4 software providers from liability to the State or
5 locality for incorrect collection, remittance, or
6 noncollection of sales and use taxes, including
7 any penalties or interest, if the liability is the
8 result of incorrect information or software pro-
9 vided by the State.

10 (H) Provide remote sellers and certified
11 software providers with 90 days notice of a rate
12 change by the State or any locality in the State
13 and update the information described in sub-
14 paragraph (D)(i) accordingly and relieve any re-
15 mote seller or certified software provider from
16 liability for collecting sales and use taxes at the
17 immediately preceding effective rate during the
18 90-day notice period if the required notice is
19 not provided.

20 (c) **SMALL SELLER EXCEPTION.**—A State is author-
21 ized to require a remote seller to collect sales and use taxes
22 under this Act only if the remote seller has gross annual
23 receipts in total remote sales in the United States in the
24 preceding calendar year exceeding \$1,000,000. For pur-
25 poses of determining whether the threshold in this section

1 is met, the gross annual receipts from remote sales of 2
2 or more persons shall be aggregated if—

3 (1) such persons are related to the remote seller
4 within the meaning of subsections (b) and (c) of sec-
5 tion 267 or section 707(b)(1) of the Internal Rev-
6 enue Code of 1986; or

7 (2) such persons have 1 or more ownership re-
8 lationships and such relationships were designed
9 with a principal purpose of avoiding the application
10 of these rules.

11 **SEC. 3. LIMITATIONS.**

12 (a) **IN GENERAL.**—Nothing in this Act shall be con-
13 strued as—

14 (1) subjecting a seller or any other person to
15 franchise, income, occupation, or any other type of
16 taxes, other than sales and use taxes;

17 (2) affecting the application of such taxes; or

18 (3) enlarging or reducing State authority to im-
19 pose such taxes.

20 (b) **NO EFFECT ON NEXUS.**—This Act shall not be
21 construed to create any nexus or alter the standards for
22 determining nexus between a person and a State or local-
23 ity.

24 (c) **NO EFFECT ON SELLER CHOICE.**—Nothing in
25 this Act shall be construed to deny the ability of a remote

1 seller to deploy and utilize a certified software provider
2 of the seller's choice.

3 (d) LICENSING AND REGULATORY REQUIRE-
4 MENTS.—Nothing in this Act shall be construed as permit-
5 ting or prohibiting a State from—

6 (1) licensing or regulating any person;

7 (2) requiring any person to qualify to transact
8 intrastate business;

9 (3) subjecting any person to State or local taxes
10 not related to the sale of products or services; or

11 (4) exercising authority over matters of inter-
12 state commerce.

13 (e) NO NEW TAXES.—Nothing in this Act shall be
14 construed as encouraging a State to impose sales and use
15 taxes on any products or services not subject to taxation
16 prior to the date of the enactment of this Act.

17 (f) NO EFFECT ON INTRASTATE SALES.—The provi-
18 sions of this Act shall apply only to remote sales and shall
19 not apply to intrastate sales or intrastate sourcing rules.
20 States granted authority under section 2(a) shall comply
21 with all intrastate provisions of the Streamlined Sales and
22 Use Tax Agreement.

23 (g) NO EFFECT ON MOBILE TELECOMMUNICATIONS
24 SOURCING ACT.—Nothing in this Act shall be construed

1 as altering in any manner or preempting the Mobile Tele-
2 communications Sourcing Act (4 U.S.C. 116–126).

3 (h) LIMITATION ON INITIAL COLLECTION OF SALES
4 AND USE TAXES FROM REMOTE SALES.—A State may
5 not begin to exercise the authority under this Act—

6 (1) before the date that is 1 year after the date
7 of the enactment of this Act; and

8 (2) during the period beginning October 1 and
9 ending on December 31 of the first calendar year
10 beginning after the date of the enactment of this
11 Act.

12 **SEC. 4. DEFINITIONS AND SPECIAL RULES.**

13 In this Act:

14 (1) CERTIFIED SOFTWARE PROVIDER.—The
15 term “certified software provider” means a person
16 that—

17 (A) provides software to remote sellers to
18 facilitate State and local sales and use tax com-
19 pliance pursuant to section 2(b)(2)(D)(ii); and

20 (B) is certified by a State to so provide
21 such software.

22 (2) LOCALITY; LOCAL.—The terms “locality”
23 and “local” refer to any political subdivision of a
24 State.

1 (3) MEMBER STATE.—The term “Member
2 State”—

3 (A) means a Member State as that term is
4 used under the Streamlined Sales and Use Tax
5 Agreement as in effect on the date of the enact-
6 ment of this Act; and

7 (B) does not include any associate member
8 under the Streamlined Sales and Use Tax
9 Agreement.

10 (4) PERSON.—The term “person” means an in-
11 dividual, trust, estate, fiduciary, partnership, cor-
12 poration, limited liability company, or other legal en-
13 tity, and a State or local government.

14 (5) REMOTE SALE.—The term “remote sale”
15 means a sale into a State, as determined under the
16 sourcing rules under paragraph (7), in which the
17 seller would not legally be required to pay, collect,
18 or remit State or local sales and use taxes unless
19 provided by this Act.

20 (6) REMOTE SELLER.—The term “remote sell-
21 er” means a person that makes remote sales in the
22 State.

23 (7) SOURCED.—For purposes of a State grant-
24 ed authority under section 2(b), the location to
25 which a remote sale is sourced refers to the location

1 where the product or service sold is received by the
2 purchaser, based on the location indicated by in-
3 structions for delivery that the purchaser furnishes
4 to the seller. When no delivery location is specified,
5 the remote sale is sourced to the customer's address
6 that is either known to the seller or, if not known,
7 obtained by the seller during the consummation of
8 the transaction, including the address of the cus-
9 tomer's payment instrument if no other address is
10 available. If an address is unknown and a billing ad-
11 dress cannot be obtained, the remote sale is sourced
12 to the address of the seller from which the remote
13 sale was made. A State granted authority under sec-
14 tion 2(a) shall comply with the sourcing provisions
15 of the Streamlined Sales and Use Tax Agreement.

16 (8) STATE.—The term “State” means each of
17 the several States, the District of Columbia, the
18 Commonwealth of Puerto Rico, Guam, American
19 Samoa, the United States Virgin Islands, the Com-
20 monwealth of the Northern Mariana Islands, and
21 any other territory or possession of the United
22 States, and any tribal organization (as defined in
23 section 4 of the Indian Self-Determination and Edu-
24 cation Assistance Act (25 U.S.C. 450b)).

1 (9) STREAMLINED SALES AND USE TAX AGREE-
2 MENT.—The term “Streamlined Sales and Use Tax
3 Agreement” means the multi-State agreement with
4 that title adopted on November 12, 2002, as in ef-
5 fect on the date of the enactment of this Act and as
6 further amended from time to time.

7 **SEC. 5. SEVERABILITY.**

8 If any provision of this Act or the application of such
9 provision to any person or circumstance is held to be un-
10 constitutional, the remainder of this Act and the applica-
11 tion of the provisions of such to any person or cir-
12 cumstance shall not be affected thereby.

13 **SEC. 6. PREEMPTION.**

14 Except as otherwise provided in this Act, this Act
15 shall not be construed to preempt or limit any power exer-
16 cised or to be exercised by a State or local jurisdiction
17 under the law of such State or local jurisdiction or under
18 any other Federal law.

○

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE AMENDING ORDINANCE NO. 2015-20 TO REDUCE THE AMOUNT APPROPRIATED TO THE GENERAL SERVICES BUDGET FOR THE REPAYMENT OF ACT 663 MONIES OWED TO THE ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION.

WHEREAS, Ordinance No. 2015-20 appropriated the amount of \$1,000,034 to the General Services Budget for the repayment of Act 663 monies owed to the Arkansas Department of Finance and Administration; and,

WHEREAS, the Arkansas Legislative Audit has reviewed the County's documentation for Act 663 for the Years 2008 thru 2014 which resulted in errors of \$2,114, thus reducing the total amount owed to \$997,920; and,

WHEREAS, Ordinance 2015-20 is need of amendment to reflect such.

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

ARTICLE 1. The Other Professional Services Line Item of the General Services Budget (10000118-3009) is hereby reduced by \$2,114.

ARTICLE 2. The Washington County Treasurer is hereby directed and authorized to reduce the final installment to the Arkansas Department of Finance and Administration by \$2,114.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

ORDINANCE NO. 2015-20

FILED
2015 MAR 23 AM 10:27
CLERK OF THE COUNTY OF WASHINGTON

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 \$1,000,034 FROM THE GENERAL FUND TO THE 2015 GENERAL SERVICES BUDGET FOR THE REPAYMENT OF ACT 663 MONIES OWED TO THE ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION.

WHEREAS, County officials have discovered that Washington County, Arkansas did not make payments totaling \$1,000,034 to the Arkansas Department of Finance and Administration, Administration of Justice Fund for the years 2008 through 2014, inclusive: and

WHEREAS, the Department of Finance and Administration has made a formal offer to the County to repay the entire principal amount due within twelve (12) months of March 16, 2015; and,

WHEREAS, it is the desire of the Quorum Court to both discharge this obligation and to mitigate its impact upon the County.

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

ARTICLE 1. There is hereby appropriated the amount of \$1,000,034 from Unappropriated Reserves in the General Fund to the Other Professional Services Line Item of the General Services Budget (10000118-3009) for 2015.

ARTICLE 2. The Washington County Treasurer is hereby directed and authorized to disburse this sum in twelve (12) equal installments of \$83,336.17 to the Arkansas Department of Finance and Administration.



MARILYN EDWARDS, County Judge

3/23/15
DATE



BECKY LEWALLEN, County Clerk

Sponsor: Rick Cochran
Date of Passage: March 19, 2015
Votes For: 11 Votes Against: 1
Abstention: 0 Absent: 3

RESOLUTION NO. 2015-_____

BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON STATE OF ARKANSAS, A RESOLUTION TO BE ENTITLED:

A RESOLUTION AUTHORIZING THE SUBMITTAL OF A GRANT APPLICATION TO THE ARKANSAS DEPARTMENT OF ENVIRONMENTAL QUALITY, SOLID WASTE MANAGEMENT DIVISION.

WHEREAS, it is the desire of the County Judge and the County's Environmental Affairs Office to submit a grant application to the Arkansas Department of Environmental Quality, Solid Waste Management Division; and,

WHEREAS, said grant will be used to improve and expand environmental educational services; and,

WHEREAS, amount of said grant is approximately \$19,550 with no match required by the County.

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

ARTICLE 1. It hereby authorizes and approves the submission of the grant application as stated above.

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 ANTICIPATING ADDITIONAL
REVENUES OF \$1,500 IN THE LAW
ENFORCEMENT GRANT FUND; AND
APPROPRIATING THE AMOUNT OF \$1,500
FROM THE LAW ENFORCEMENT GRANT
FUND TO THE SHERIFF-GLOBAL FIRE
PREVENTION GRANT BUDGET FOR 2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$1,500 in the Local Grants Revenue Line Item of the Law Enforcement Grant Fund (1904-8781) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$1,500 from the Law Enforcement Grant Fund to the Computer IT Equipment Under \$5,000 Equipment Line Item of the Sheriff-Global Fire Prevention Grant Budget (19040508-2009) 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
REVENUES OF \$116,480; AND APPROPRIATING
THE AMOUNT OF \$69,967 TO THE SHERIFF-
ENFORCEMENT BUDGET, AND \$46,409 TO THE
JAIL BUDGET FOR 2015.**

ARTICLE 1. There are hereby recognized additional revenues totaling \$116,476 in the following revenue lines for 2015:

General Fund – Reimbursement, Salaries (1000-8727)	\$ 69,970
Jail Fund – Reimbursements, Salaries (3017-8727)	<u>46,510</u>
TOTAL ANTICIPATED REVENUES:	<u>\$ 116,480</u>

ARTICLE 2. There is hereby appropriated the amount of \$69,970 from the General Fund to the following line items in the Sheriff-Enforcement Budget for 2015:

<u>Sheriff- Enforcement Budget:</u>	
Salaries, Part-time (10000400-1002)	\$ 3,087
Overtime (10000400-1005)	52,479
Social Security Matching (10000400-1006)	4,251
Noncontributory Retirement (10000400-1008)	8,202
Workers Compensation (10000400-1010)	<u>1,951</u>
TOTAL APPROPRIATION:	<u>\$ 69,970</u>

ARTICLE 3. There is hereby appropriated the amount of \$46,510 from the Jail Fund to the following line items in the Jail Budget for 2015:

<u>Jail Budget:</u>	
Overtime (30170418-1005)	\$ 36,935
Social Security Matching (30170418-1006)	2,826
Noncontributory Retirement (30170418-1008)	5,452
Workers Compensation (30170418-1010)	<u>1,297</u>
TOTAL APPROPRIATION:	<u>\$ 46,510</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 ENTITLED:

AN ORDINANCE APPROPRIATING THE AMOUNT
OF \$35,500 FROM THE GENERAL FUND TO
VARIOUS LINE ITEMS IN THE ANIMAL SHELTER
BUDGET FOR 2015.

ARTICLE 1. There is hereby appropriated the amount of
\$35,500 from the General Fund to the following line items in the Animal Shelter Budget
for 2015:

<u>Animal Shelter Budget:</u>	
General Supplies (10000308-2001)	\$ 12,000
Janitorial Supplies (10000308-2003)	10,000
Medicine & Drugs (10000308-2004)	12,000
Fuel, Oil & Lubricants (10000308-2007)	500
Training/Education (10000308-3101)	<u>1,000</u>
 TOTAL APPROPRIATION:	 <u>\$ 35,500</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

WASHINGTON COUNTY

2015 BUDGET Requested- ANIMAL SHELTER

FUND: 1000 County General DEPT: 0308 Animal Shelter

Line Item Description	2014	2014	2015	
	Approved Budget	Actual Expenditures	Approved Budget	
PERSONAL SERVICES				
1001 SALARIES, FULL-TIME	343,393.00	325,781.43	345,384.00	
1002 SALARIES, PART-TIME	14,845.00	14,824.84	17,809.00	
1005 OVERTIME/OTHER PREMIUM COMPENSATION	2,000.00	2,471.91	2,000.00	
1006 SOCIAL SECURITY MATCHING	26,806.00	25,558.90	27,938.00	
1008 NONCONTRIBUTORY RETIREMENT	53,679.00	51,677.17	53,410.00	
1009 HEALTH INSURANCE MATCHING	44,388.00	44,388.00	44,388.00	
1010 WORKMEN'S COMPENSATION	1,653.00	1,164.48	1,653.00	
1011 UNEMPLOYMENT COMPENSATION	1,320.00	3,384.00	0.00	
1016 LIFE INSURANCE		1,188.00	1,188.00	
1017 HOLIDAY INCENTIVE	3,240.00	7,573.33	8,000.00	
TOTAL PERSONAL SERVICES	491,324.00	478,012.06	501,770.00	
SUPPLIES				
2001 GENERAL SUPPLIES	40,000.00	42,934.59	30,000.00	\$12000.00 increase
2002 SMALL EQUIPMENT	3,148.00	6,226.97	3,148.00	
2003 JANITORIAL SUPPLIES	0.00	2.60	0.00	\$10000.00 increase
2004 MEDICINE & DRUGS	50,000.00	54,230.56	40,000.00	\$12000.00 increase
2005 FOOD	100.00	98.48	0.00	
2006 CLOTHING/UNIFORMS	1,000.00	1,314.52	500.00	
2007 FUEL, OIL, AND LUBRICANTS	1,000.00	1,463.57	600.00	500.00 increase
2009 COMPUTER EQUIPMENT	1,000.00	9.87	0.00	
2013 PET FOOD	16,000.00	15,457.66	14,000.00	
2014 MEDICAL EQUIPMENT			0.00	
2020 BUILDING MATERIALS AND SUPPLIES			0.00	
2023 PARTS AND REPAIRS		723.64	0.00	
2029 SMALL TOOLS			0.00	
TOTAL SUPPLIES	112,248.00	122,462.46	88,248.00	34, 500.00
OTHER SERVICES AND CHARGES				
3006 MEDICAL/DENTAL/HOSPITAL	4,000.00	6,061.82	4,000.00	
3009 OTHER PROFESSIONAL SERVICES	25,000.00	14,042.12	6,000.00	
3020 TELEPHONE/FAX-LANDLINE	924.00	912.55	924.00	
3021 POSTAGE	500.00	505.50	250.00	
3022 CELL PHONES/PAGER/RADIO	3,000.00	3,341.90	3,350.00	
3030 TRAVEL	2,000.00	282.98	500.00	
3031 COMMON CARRIER	2,000.00	3,068.02	1,000.00	
3032 MILEAGE		396.12	200.00	
3040 ADVERTISING AND PUBLICATIONS	500.00	70.00	200.00	
3052 FIRE AND EXTENDED COVERAGE	50.00	276.89	300.00	
3053 FLEET LIABILITY	700.00	517.00	600.00	
3054 OTHER SUNDRY INSURANCE		611.64	350.00	
3073 LEASE - MACHINERY AND EQUIPMENT	3,500.00	2,001.84	2,300.00	
3074 CONTRACT OVERAGE	1,500.00	1,464.04	1,500.00	
3090 DUES AND MEMBERSHIPS	1,000.00	115.00	800.00	
3094 MEALS AND LODGING		3,269.28	1,000.00	
3101 TRAINING/EDUCATION	2,500.00	2,157.39	1,000.00	\$1000.00 increase
3102 SOFTWARE SUPPORT MAINT AGRMT	500.00	310.00	1,250.00	
3104 MISCELLANEOUS REFUNDS	100.00	50.00	100.00	
TOTAL SERVICES AND CHARGES	47,774.00	39,454.09	25,624.00	\$ 1,000.00
2015 BUDGET Requested- ANIMAL SHELTER	651,346.00	639,928.58	615,642.00	\$ 35,500.00 Total increase

Statement of Operations As Of 7/2/2015

Ledger: GL

Object	Description	Original Budget	Amendments	Amended Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Used
1000 - General Fund									
0308 - Animal Shelter									
1001	SALARY FULL-TIME	345,384.00	-76.00	345,308.00	0.00	172,570.68	0.00	172,737.32	49 %
1002	SALARIES, PART-TIME	17,809.00	0.00	17,809.00	0.00	8,655.49	0.00	9,153.51	48 %
1005	OVERTIME/OTHER PREMIUM	2,000.00	0.00	2,000.00	0.00	1,386.86	0.00	613.14	69 %
1006	SOCIAL SECURITY MATCHING	27,938.00	0.00	27,938.00	0.00	13,467.29	0.00	14,470.71	48 %
1008	NONCONTRIBUTORY RETIREMENT	53,410.00	0.00	53,410.00	0.00	27,196.81	0.00	26,213.19	50 %
1009	HEALTH INSURANCE MATCHING	44,388.00	0.00	44,388.00	0.00	25,893.00	0.00	18,495.00	58 %
1010	WORKMEN'S COMPENSATION	1,653.00	0.00	1,653.00	0.00	1,027.77	0.00	625.23	62 %
1011	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
1016	LIFE INSURANCE	1,188.00	0.00	1,188.00	0.00	693.00	0.00	495.00	58 %
1017	HOLIDAY INCENTIVE	8,000.00	0.00	8,000.00	0.00	1,651.04	0.00	6,348.96	20 %
Total for: 1000 - PERSONAL SERVICES		501,770.00	-76.00	501,694.00	0.00	252,541.94	0.00	249,152.06	50 %
2001	GENERAL SUPPLIES	30,000.00	1,024.00	31,024.00	2,385.00	28,970.84	410.73	1,642.43	94 %
2002	SMALL EQUIPMENT	3,148.00	0.00	3,148.00	0.00	2,207.75	53.39	886.86	71 %
2003	JANITORIAL SUPPLIES	0.00	9,887.00	9,887.00	0.00	8,885.29	741.43	260.28	97 %
2004	MEDICINE & DRUGS	40,000.00	-11,612.00	28,388.00	0.00	26,841.69	0.00	1,546.31	94 %
2005	FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2006	CLOTHING/UNIFORMS	500.00	13.00	513.00	0.00	298.57	214.07	0.36	99 %
2007	FUEL, OIL & LUBRICANTS	600.00	0.00	600.00	0.00	337.20	0.00	262.80	56 %
2009	COMPUTER/IT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2012	BULLET PROOF VESTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2013	PET FOOD	14,000.00	-1,000.00	13,000.00	614.34	5,447.03	978.36	6,574.61	49 %
2014	MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2020	BUILDING MATERIALS AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2022	PLUMBING AND ELECTRICAL	0.00	129.00	129.00	0.00	128.40	0.00	0.60	99 %
2023	PARTS AND REPAIRS	0.00	1,348.00	1,348.00	0.00	1,099.39	0.00	248.61	81 %
2029	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
2030	CONCRETE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
Total for: 2000 - SUPPLIES		88,248.00	-211.00	88,037.00	2,999.34	74,216.16	2,397.98	11,422.86	87 %
3006	MEDICAL/DENTAL/HOSPITAL	4,000.00	0.00	4,000.00	0.00	1,579.66	1,008.10	1,412.24	64 %
3009	OTHER PROFESSIONAL SERVICES	6,000.00	-1,345.00	4,655.00	0.00	999.32	0.00	3,655.68	21 %

Statement of Operations As Of 7/2/2015

Ledger: GL

Object	Description	Original Budget	Amendments	Amended Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Used
3020	TELEPHONE/FAX - LANDLINE	924.00	-599.00	325.00	0.00	0.00	0.00	325.00	0 %
3021	POSTAGE	250.00	0.00	250.00	0.00	5.78	0.00	244.22	2 %
3022	CELL PHONE/PAGER/RADIO	3,350.00	10.00	3,360.00	0.00	1,680.44	1,675.36	4.20	99 %
3030	TRAVEL	500.00	-64.00	436.00	0.00	435.33	0.00	0.67	99 %
3031	COMMON CARRIER	1,000.00	135.00	1,135.00	0.00	1,000.13	0.00	134.87	88 %
3032	MILEAGE	200.00	0.00	200.00	0.00	47.84	0.00	152.16	23 %
3040	ADVERTISING AND PUBLICATIONS	200.00	-10.00	190.00	0.00	100.00	75.60	14.40	92 %
3052	FIRE AND EXTENDED COVERAGE	300.00	-67.00	233.00	0.00	232.96	0.00	0.04	99 %
3053	FLEET LIABILITY	600.00	-137.00	463.00	0.00	463.00	0.00	0.00	100 %
3054	OTHER SUNDRY INSURANCE	350.00	0.00	350.00	0.00	0.00	0.00	350.00	0 %
3060	UTILITIES-ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
3061	UTILITIES-GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
3062	UTILITIES-WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
3071	RENT - MACHINERY AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
3073	LEASE - MACHINERY AND	2,300.00	0.00	2,300.00	0.00	1,000.92	1,000.92	298.16	87 %
3074	CONTRACT - OVERAGE	1,500.00	0.00	1,500.00	0.00	585.31	0.00	914.69	39 %
3090	DUES AND MEMBERSHIPS	800.00	145.00	945.00	0.00	945.00	0.00	0.00	100 %
3094	MEALS AND LODGING	1,000.00	2,752.00	3,752.00	0.00	3,202.01	0.00	549.99	85 %
3101	TRAINING/EDUCATION	1,000.00	-345.00	655.00	0.00	580.00	0.00	75.00	88 %
3102	SOFTWARE SUPPORT MAINT	1,250.00	-264.00	986.00	0.00	0.00	0.00	986.00	0 %
3104	MISCELLANEOUS REFUNDS	100.00	0.00	100.00	0.00	0.00	0.00	100.00	0 %
Total for: 3000 - OTHER SERVICES AND		25,624.00	211.00	25,835.00	0.00	12,857.70	3,759.98	9,217.32	64 %
Total for: 0308 - Animal Shelter		615,642.00	-76.00	615,566.00	2,999.34	339,615.80	6,157.96	269,792.24	56 %

Carly Sandidge

From: Karen Beeks
Sent: Wednesday, June 10, 2015 9:23 PM
To: Rick Cochran
Cc: Berni Kurz; Carly Sandidge
Subject: Re: Finance & Budget Committee

Will do! Berni we will need any information that you want to include in the meeting packet by July 1 if possible. Thank you!!

Karen

On Jun 10, 2015, at 5:43 PM, Ricky Cochran <ricky_cochran@yahoo.com> wrote:

Please add Mr. Kurz to out July 7th Finance meeting.
Thanks, Rick

On Wednesday, June 10, 2015 4:39 PM, Berni Kurz <bkurz@uaex.edu> wrote:

To: JP Rick Cochran, Finance & Budget Chair

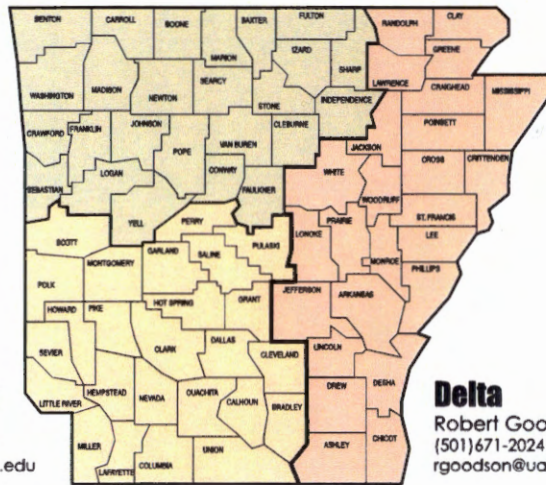
I would like to address the Finance & Budget Committee at your July 7th meeting. I want to update the committee on the need of a half time secretary which was a request to be included in Extension's 2015 budget. This request was not funded but I was asked to come back in 2015 to see what monies might be available. On another matter, in all 75 Counties in Arkansas, County Agents have been asked to start the discussion of the funding needs for the County Extension office. I would like to provide insight about this as well. Let me know if you can put this discussion on July 7th Agenda. Thank you for the consideration.

Berni Kurz
County Extension Agent - Staff Chair
2536 N. McConnell Avenue
Fayetteville, AR 72704
bkurz@uaex.edu
www.uaex.edu/washington
479-444-1755

Cooperative Extension Service Districts

Ozark

Sharon Reynolds
(501) 671-2016
sreynolds@uaex.edu



Ouachita

Beth Phelps
(501) 671-2020
bphelps@uaex.edu

Delta

Robert Goodson
(501) 671-2024
rgoodson@uaex.edu

July 1, 2015

Dear County Judge and Quorum Court Members:

For more than a century, the University of Arkansas System Division of Agriculture Cooperative Extension Service has delivered its educational programs to all Arkansans and we have done our work in partnership with county governments.

We value our partnership with you. Your county provides us a base of operations and allows us, in turn, to provide local delivery of our research-based Agricultural and Natural Resources, 4-H Youth Development, Family and Consumer Sciences and Community and Economic Development programs.

In the face of rising costs and other financial pressures, we want to ensure that the quality of our programs and their local reach remain intact. Because of this, we would like to present to you our 2016 County Funding Plan. The plan is one of the outcomes from our meetings with representatives of the Arkansas Association of Counties and an advisory group of county judges.

Inside this packet is a copy of the funding plan and other relevant information.

We've enjoyed a long and successful partnership with the counties and are looking forward to continuing our work to find solutions to life's challenges. If you have questions or comments, please feel free to contact your county staff chair.

Thank you for your continued support.

Sincerely,

Tony E. Windham

Tony Windham
Associate Vice President
for Agriculture-Extension



2016 – 2017 **Funding Plan** for County Extension Programs

Counties have always been essential partners in the educational mission of the University of Arkansas Cooperative Extension Service. It's a partnership that benefits the county's residents through our Agricultural and Natural Resources, 4-H Youth Development, Family and Consumer Sciences and Community and Economic Development.

We are presenting this framework to enhance county support for the services we provide. Participating county governments will be afforded a base level of educational support and services in return for providing the minimum level of financial support. This plan goes into effect Jan. 1, 2016, and includes a two-year transition period for counties not funded at the minimum level.

Base Program

The base program offered to any county will consist of two agents who will share responsibility in all four disciplines: Agricultural and Natural Resources, Community and Economic Development, Family and Consumer Sciences and 4-H Youth Development. The program also includes a full-time secretary. Counties can participate at the base level for an annual assessment of \$30,000.

Additional Support

In more than 100 years of cooperative work, the counties have provided essentials such as office space, janitorial and utilities services. Today, those essential services include data plans, internet and mobile access devices. In keeping with this arrangement, Extension will provide program supervision and in-service training for agents and staff, specialist support, administrative and business office support and office equipment.

County Assessments

Counties will be asked to pay their annual assessment in four equal, quarterly installments. In the event a vacancy occurs in a funded position and Extension is unable to proceed with filling the position, the Cooperative Extension Service and county government will jointly agree on the level of program to be supported. That agreement will be stated in a memorandum of understanding signed jointly by the county judge and the associate vice president for agriculture-extension. This plan will be re-evaluated every two years to adjust for changes in state, federal and other sources of funding.

Staffing Options

Extension will provide an education program to any county that agrees to fund the base program at a level of \$30,000 a year. County participation is voluntary and funding for additional personnel and programs will follow the financial guidelines listed. Neither the Cooperative Extension Service nor the county is obligated to furnish funding beyond the base level, except by mutual agreement.

Counties may participate at one of the following levels listed at right. Counties have the option of adding paraprofessional staff by funding either full- or part-time program assistants at these levels:

Personnel Funding

County Agents

Base program	\$30,000
3 agents	\$65,000
4 agents	\$120,000
5 agents	\$185,000

Base program funds 2 agents.

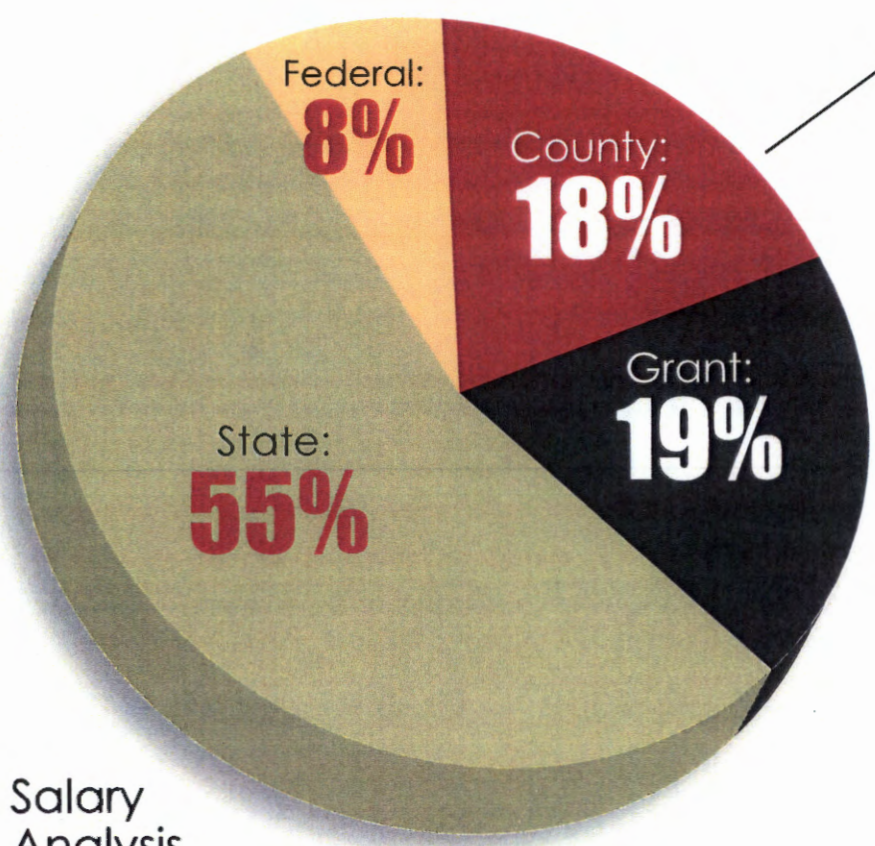
4-H Paraprofessional Staff

.5 FTE	\$11,250
.75 FTE	\$16,875
1.0 FTE	\$22,500
Full cost above 1 FTE	\$30,000

FTE - Full Time Equivalent

We look forward to continuing our partnership. If you have questions, feel free to call your county staff chair or district director (see back page for district and contact information) or visit us online at www.uaex.

Washington County Extension Service



Salary Analysis
(including fringe benefits)

CURRENT SALARY FUNDING

County:	\$97,705
Federal:	\$43,114
Grant:	\$103,313
State:	\$297,714
Total:	\$541,846

ADDITIONAL CES FUNDS

to support county programs

Maintenance & Operations	
State:	\$31,000
EFNEP:	\$7,550
SNAP:	\$7,410
Total:	\$45,960

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 TRANSFERRING THE AMOUNT
OF \$500,000 FROM THE GENERAL FUND TO THE
EMPLOYEE INSURANCE FUND FOR 2015.**

ARTICLE 1. There is hereby appropriated the amount of \$500,000 from the General Fund to the Transfers Out Line Item of the Transfers Out Budget (10008888-9999) for 2015.

ARTICLE 2. There are hereby recognized additional revenues of \$500,000 to the Transfer from General Revenue Line Item of the Employee Insurance Fund (1002-8801) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

1002 Employee Insurance

January 01 - June 30, 2015

Beginning Balance: \$1,329,761.87

	Income	Expense
AR BLUECROSS	\$ 6,304.98	\$ -
BLUEADVANTAGE	\$ -	\$ 92,782.19
BRAIN CARTER (INS REIMBURSEMENT)	\$ 364.00	\$ -
CHECKING INTEREST	\$ 1,590.63	-
CONEXIS	\$ 568.94	2,772.00
EXCESS TC	\$ 384.46	-
FRANK DITMARS (REIMBURSEMENT)	0	182.67
GROUP SERVICE UNDERWRITER	\$ -	\$ 159,524.04
IMWELL HEALTH	\$ -	\$ 159,676.13
MCMAT BACKGROUND SCREENING LLC	\$ -	\$ 71.67
MUTUAL OF OMAHA POLICYHOLDER	\$ -	\$ 18,073.45
OZARK GUIDANCE CENTER	\$ -	\$ 4,113.00
RETIREMENT INSURANCE PREMIUM	\$ 100,196.34	\$ -
TRANSFER FROM COUNTY	\$ 1,790,869.00	\$ -

TRANSFERFROMEMPLOYEE	\$ 565,064.43	\$ -	
TC	\$ -	\$ 157.92	
UAMS	\$ -	\$ 6,205.71	
USABLE	\$ -	\$ 2,054,528.61	
WASH CO FOP	\$ 2,057.94	\$ -	
	\$ 2,467,400.72	\$ 2,498,087.39	
Ending Balance: \$1,299,075.20			

**1002 Employee Insurance
January-15**

Beginning Balance: \$1,329,761.87

	Income	Expense
Insurance - Retiree Payments	\$ 16,699.39	\$ -
Insurance Premiums from Employees	\$ 597,159.62	\$ -
Interest	\$ 246.28	\$ -
Blue Administrative Expenses	\$ -	\$ -
Conexis	\$ 568.94	\$ 792.00
IMWELHealth	\$ -	\$ 30,259.18
Mutual Of Omaha Policy Holder Services	\$ -	\$ 5,375.61
Reimburse Insurance	\$ 2,057.94	
TC on Interest	\$ -	\$ 4.93
Usable Mutual Insurance	\$ -	\$ 375,824.71
Total:	\$ 616,732.17	\$ 412,256.43

Ending Balance: \$1,534,237.61

**1002 Employee Insurance
February-15**

Beginning Balance: \$1,534,237.61

	Income	Expense
Excess Commission Distribution- Treasurer	\$ 384.46	\$ -
Insurance - Retiree Payments	\$ 16,213.89	\$ 182.67
Insurance Premiums from Employees	\$ 86,903.46	\$ -
Insurance Contribution from County	\$ 249,888.00	\$ -
Life Insurance Premiums from Employees*	\$ 16,838.71	\$ 16,838.71
Life Insurance Contribution from County	\$ 6,655.00	
Interest	\$ 269.83	\$ -
Blue Administrative Expenses	\$ -	\$ 30,891.59
Conexis	\$ -	\$ 396.00
Group Service Underwriters		\$ 80,104.24
IMWELI Health	\$ -	\$ 20,048.72

Mutual Of Omaha Policy Holder Services	\$ -	\$ 2,662.32
Ozark Guidance Center	\$ -	\$ 2,056.50
Reimburse Insurance	\$ -	\$ -
TC on Interest	\$ -	\$ 5.40
UAMS Family Medical Center	\$ -	\$ 3,168.32
Usable Mutual Insurance	\$ -	\$ 348,279.95
Total:	\$ 377,153.35	\$ 504,634.42
Ending Balance: \$1,406,756.54		
*goes into 1800 Flex Spending		

**1002 Employee Insurance
March-15**

Beginning Balance: \$1,406,756.54

	Income	Expense
AR Blue Cross	\$ 6,304.98	\$ -
Excess Commission Distribution- Treasurer	\$ -	\$ -
Insurance - Retiree Payments	\$ 16,122.22	
Insurance Premiums from Employees	\$ 86,710.69	\$ -
Insurance Contribution from County	\$ 249,888.00	\$ -
Life Insurance Premiums from Employees*	\$ 17,022.69	\$ 17,022.69
Life Insurance Contribution from County	\$ 6,655.00	
Interest	\$ 264.87	\$ -
Blue Administrative Expenses	\$ -	\$ 15,110.76
Conexis	\$ -	\$ 396.00
Group Service Underwriters		\$ 26,402.80

IMWELIHealth		\$	28,020.32
MutualOfOmahaPolicyHolderServices	\$	-	\$ 2,648.25
OzarkGuidanceCenter	\$	-	
ReimburseInsurance	\$	-	\$ -
TC	\$	-	\$ 131.40
UAMSFamilyMedicalCenter	\$	-	
UsableMutualInsurance			\$ 254,515.30
Total:	\$	382,968.45	\$ 344,247.52
Ending Balance: \$1,445,477.47			
*goes into 1800 Flex Spending			

**1002 Employee Insurance
April-15**

Beginning Balance: \$1,445,477.47

	Income	Expense
AR Blue Cross		\$ -
Excess Commission Distribution- Treasurer	\$ -	\$ -
Insurance - Retiree Payments	\$ 16,881.39	
Insurance Premiums from Employees	\$ 130,444.68	\$ -
Insurance Contribution from County	\$ 249,066.00	\$ -
Life Insurance Premiums from Employees*	\$ 18,625.44	\$ 18,625.44
Life Insurance Contribution from County	\$ 6,655.00	
Interest	\$ 307.68	\$ -
Blue Administrative Expenses	\$ -	\$ 15,693.98
Conexis	\$ -	\$ 396.00
Group Service Underwriters		\$ 26,493.40

IMWELIHealth		\$	31,322.55
MutualOf OmahaPolicy Holder Services	\$ -	\$	2,638.22
Ozark GuidanceCenter	\$ -		
Reimburse Insurance	\$ -	\$	-
TC	\$ -	\$	6.15
UAMSFamilyMedicalCenter	\$ -		
Usable MutualInsurance		\$	380,777.97
Total:	\$ 421,980.19	\$	475,953.71
Ending Balance: \$1,391,503.95			
*goes into 1800 Flex Spending			

**1002 Employee Insurance
May-15**

Beginning Balance: \$1,391,503.95		
	Income	Expense
AR Blue Cross	\$ -	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -
Insurance - Retiree Payments	\$ 16,699.39	
Insurance Premiums from Employees	\$ 87,853.26	\$ -
Insurance Contribution from County	\$ 249,066.00	\$ -
Life Insurance Premiums from Employees*	\$ 16,121.74	\$ 16,121.74
Life Insurance Contribution from County	\$ 6,655.00	
Interest	\$ 300.76	\$ -
Blue Administrative Expenses	\$ -	\$ 15,952.31
Conexis	\$ -	\$ 396.00
Group Service Underwriters		\$ 26,523.60

IMWELIHealth		\$	27,907.21
MutualOf OmahaPolicy HolderServices	\$	-	\$ 2,075.83
Ozark GuidanceCenter	\$	-	\$ 2,056.50
Reimburse Insurance	\$	91.00	\$ -
TC	\$	-	\$ 6.02
UAMSFamilyMedicalCenter	\$	-	\$ 2,628.81
Usable MutualInsurance			\$ 390,847.36
Total:	\$	376,787.15	\$ 484,515.38
Ending Balance: \$1,283,775.72			
*goes into 1800 Flex Spending			

**1002 Employee Insurance
June-15**

Beginning Balance: \$1,283,775.72

	Income	Expense
AR Blue Cross	\$ -	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -
Insurance - Retiree Payments	\$ 17,853.06	
Insurance Premiums from Employees	\$ 86,612.72	\$ -
Insurance Contribution from County	\$ 249,066.00	\$ -
Life Insurance Premiums from Employees*	\$ 16,010.85	\$ 16,010.85
Life Insurance Contribution from County	\$ 6,655.00	
Interest	\$ 201.21	\$ -
Blue Administrative Expenses	\$ -	\$ 15,133.55
Conexis	\$ -	\$ 396.00
Group Service Underwriters		

IMWELHealth		\$	22,118.15
MutualOfOmahaPolicyHolderServices	\$	-	\$ 2,673.22
MCMATBackgroundScreeningLLC	\$	-	\$ 71.67
OzarkGuidanceCenter	\$	-	\$ -
TC	\$	-	\$ 4.02
UAMSFAMILYMEDICALCENTER	\$	-	\$ 408.58
UsableMutualInsurance		\$	304,283.32
Total:	\$	376,398.84	\$ 361,099.36
Ending Balance: \$1,299,075.20			
*goes into 1800 Flex Spending			



Blue Advantage Administrators of Arkansas
WASHINGTON COUNTY
High Dollar Member Report
Selected Date Ranges: 1/1/2015 - 5/31/2015
High Dollar Threshold: \$25,000.00

Status	Leading Diagnosis	Total Paid
A	Cervical spondylosis with myelopath	\$121,672.94
A	Calculus of bile duct without menti	\$101,967.62
A	Pneumonitis due to inhalation of fo	\$62,666.60
A	Coronary atherosclerosis of native	\$57,669.72
A	Benign neoplasm of rectum and anal	\$54,536.28
A	Other general symptoms	\$39,652.83
A	Spinal stenosis in cervical region	\$30,336.14
A	Localized osteoarthritis not specif	\$28,557.75
A	Other mechanical complication of pr	\$25,592.23
		\$522,652.11

Report includes medical, major medical pharmacy, and preferred pharmacy vendor claims (if applicable).

It does NOT include dental data or non-preferred vendor pharmacy claims.

Suppressed dollars represent domestic payments and are included in the Suppressed Payments category above.

Carriers Selected: WC



Blue Advantage Administrators of Arkansas

An Independent Licensee of the Blue Cross and Blue Shield Association

Blue Advantage Administrators of Arkansas
WASHINGTON COUNTY
High Dollar Member Report
Selected Date Ranges: 1/1/2014 - 12/31/2014
High Dollar Threshold: \$25,000.00

Status	Leading Diagnosis	Total Paid
A	Other specified conditions originat	\$131,752.49
A	Congenital insufficiency of aortic	\$102,045.88
A	Displacement of lumbar intervertebr	\$79,475.18
T	Duodenal ulcer, chronic or unspecif	\$67,077.52
A	Respiratory distress syndrome in ne	\$58,725.83
A	Other specified cardiac dysrhythmia	\$56,166.17
A	Single liveborn, born in hospital,	\$55,434.36
A	Malar and maxillary bones, closed f	\$54,102.23
A	Primary localized osteoarthritis, l	\$49,755.81
A	Other postoperative infection	\$49,230.97
T	Secondary malignant neoplasm of lun	\$46,569.14
A	Other abnormal glucose	\$45,135.31
A	Diabetes mellitus without mention o	\$38,242.61
A	Calculus of kidney	\$36,915.16
A	Other affections of shoulder region	\$34,092.82
A	Other specified disorder of kidney	\$32,056.39
A	Obstructive chronic bronchitis, wit	\$29,541.29
A	Other and unspecified angina pector	\$29,226.94
A	Diverticulitis of colon (without me	\$28,756.08
T	Sensorineural hearing loss, bilater	\$28,561.00
A	Localized osteoarthritis not specif	\$25,229.50

\$1,078,092.68

Report includes medical, major medical pharmacy, and preferred pharmacy vendor claims (if applicable).

It does NOT include dental data or non-preferred vendor pharmacy claims.

Suppressed dollars represent domestic payments and are included in the Suppressed Payments category above.

UNDERSTANDING
the
2015 WASHINGTON COUNTY
REAPPRAISAL PROJECT
by
Russell Hill
Washington County Assessor
and
Don Horton
Washington County Appraisal Manager
Arkansas CAMA Technology, Inc.

Notices of Change in Assessment letters are to be mailed to all Washington County property owners during the first part of July. These mailings will continue through July 16, 2015. The letters are a result of the recently completed countywide reappraisal project that has been ongoing in Washington County since January 2011. A comprehensive, countywide reappraisal is a complex and often times misunderstood endeavor. The purpose of a reappraisal is to ensure that property valuations, not only within Washington County, but also among all Arkansas counties, are fair, equitable, and reflect current market values. We hope the following information will help the citizens of Washington County better understand the current reappraisal project and the Arkansas property tax system.

When was our last reappraisal in Washington County and why are we having to reappraise again so soon?

The last countywide reappraisal in Washington County was completed in the fall of 2010. Act 1185 of 1999, perhaps the most significant piece of property tax legislation to ever be implemented, has significantly changed the time periods between reappraisals in Arkansas. Among other things, Act 1185 requires that all Arkansas counties must reappraise a minimum of once every three years. Subsequent legislation amended the three year cycle and provided for a five, or three, year reappraisal cycle based upon the amount of growth in market value within a particular county. The primary purpose of Act 1185 was to avoid excessive increases in property taxes due to the long periods between reappraisal cycles and to ensure that all counties were reappraising properties in a similar fashion and on a related time schedule. Nineteen (19) counties in Arkansas are scheduled to complete their current reappraisal project by the end of 2015.

What are the duties and responsibilities of the Washington County Assessor and the Washington County Board of Equalization?

The county assessor's duties are to discover, list and record a fair and equitable value on all taxable real and personal property within the county. Arkansas law requires that real estate assessments be based upon either the property's market value or upon its "use value". Market value is generally defined as the most probable price that a property would bring if exposed for sale in the open market and is an "arms-length" transaction between willing and knowledgeable sellers and buyers. In Arkansas, *bona fide* agricultural properties (pasture, crop and timber lands) are valued based upon the use of a particular parcel of land and the productive capability of the soils that make up that parcel of property.

The Washington County Board of Equalization is a five-member board. The members are all Washington County citizens who have agreed to serve on the board. One member is selected by the school districts, one member is selected by the cities, the county judge selects one member and the county quorum court appoints two members. At least one of the two members appointed by the quorum court must be a licensed real estate appraiser or broker. County boards of equalization have two primary responsibilities:

- 1) to review and equalize overall county assessments as assessed by the assessor; and
- 2) to hear assessment appeals by property owners.

What role does the Arkansas Assessment Coordination Department (ACD) play in the property tax system in this State?

All counties in the State of Arkansas are required by law to appraise real estate, with the exception of *bona fide* agricultural lands, between 90 and 110 percent of a property's estimated market value. Lands determined as *bona fide* agricultural properties are valued based upon the use of the land (e.g. pasture, crop and timber) and the productive capability of the particular soils that comprise the property. The ACD has updated agricultural land values in Washington County this year pursuant to Act 994 of 2007. This Act requires the ACD to annually revise agricultural land values in those counties being reappraised. Each assessor is required to use the land values provided by the ACD.

The full assessed value of a property is determined by multiplying the appraised value of the property by 20 percent. Perhaps the most important mandate of the ACD is to ensure that assessment ratios in all of the 75 counties in Arkansas are within the range required by state law. Among other things, the ACD real estate audit consists of taking samples of actual real estate sales in a county and comparing those sale prices to the full assessed value levied on the property by the local assessor. When the results of the audit indicate an assessment ratio is outside compliance levels then a county must provide for more accurate real estate valuations in order to bring assessments in the county to an acceptable level. If the assessments are not corrected then county and school turn-back monies can be withheld by the State of Arkansas.

Who is Arkansas CAMA Technology, Inc.?

Arkansas CAMA Technology, Inc. (ACT) is a private real estate appraisal and assessment software development company that was formed in January 1992 and that has been hired by Washington County to value all real estate within the County for assessment purposes. ACT has ten (10) offices located throughout the State and has grown to 64 full time employees. ACT, and/or its affiliated companies, has diversified its business by offering on-line real estate record access and geospatial related services through DataScout, LLC.

What is likely to happen as a result of the reappraisal?

An increase in your assessment historically has meant an increase in your property taxes. However, since the passage of Amendment 79 in November of 2000, an increased real estate assessment may not necessarily mean an increase in your property taxes. Amendment 79 provided all homeowners up to a \$300.00 property tax credit on their principal place of residence. Act 142 of 2007 has now increased this property tax credit to up to \$350.00. If you have not certified your principal place of residence to the assessor you should promptly do so by calling the Washington County Assessor's office at 1-479-444-1500. Besides the \$350.00 property tax credit the following limits on assessment increases after a reappraisal are now in effect:

- a) Assessments are "frozen" on the principal place of residence for those taxpayers 65+ years old and those taxpayers that are disabled.
- b) Assessments on the principal place of residence for other taxpayers can only increase a maximum of 5% annually until an assessment of 20% of the parcel's appraised value has been reached.
- c) Assessments on all other properties can only increase a maximum of 10% annually until an assessment of 20% of the parcel's appraised value has been reached.

It should be noted, however, that even though a property owner's assessment has been either "frozen" or "capped" by Amendment 79, any previously "non-assessed" property (new construction, additions, recently discovered, etc.) will be assessed at 20%.

Effective January 1, 2006, pursuant to Act 2284 of 2005, "when a person sells his or her property, the county assessor shall assess the real property at 20% of the appraised value at the next assessment date after the date of transfer". Assessment limitations as provided for in Amendment 79 will not apply to the property that was sold until the second assessment date after the date of the transfer.

Some properties will see an increase in their appraised value but many may possibly see a decrease. The percentage of increase or decrease will not be the same for each property. An increase, or a decrease, in your real estate appraisal is based upon what your property has been

appraised for in the past as compared to the value that is recorded on your property as a result of the current reappraisal.

Property taxes in Arkansas are not due and payable until October of the year following the assessment. Thus, any change in the amount of your 2015 real estate taxes resulting from the current reappraisal will not be due for payment until October of 2016. Property owners can pay their 2015 real estate taxes beginning March 1, 2016.

Your 2015 property taxes will be determined by multiplying the millage rate in your taxing district by the 2015 taxable assessed value of your property LESS any property tax credits afforded by Amendment 79 and Act 142. However, property taxes can only be estimated at this time since millage rates are not certified by the taxing entities until later in the year.

When will I know about my new assessment and what I can do if I have questions about the value recorded for my property?

During the first part of July, a "Notice of Change in Assessment" letter will be mailed to the owners of each parcel of property. This notice will list your parcel number, the owner of record, a brief legal description of the property, the previous and current estimated market, assessed and taxable values and how a property owner can schedule a hearing with the Washington County Board of Equalization should they wish to appeal a valuation. The notice also contains other information helpful in understanding the process.

To determine if your 2015 appraised value, resulting from the reappraisal, is reasonable you should first attempt to decide what your property is currently worth by considering the answer to some of the following questions:

- How much have other properties similar to mine sold for in the past couple of years?
- How much did I pay for my property?
- Did I purchase my property at its "true" market value?
- How long ago did I purchase my property and how much did I spend to get it to its current condition?
- What would it cost to replace my house or commercial building today?
- Do any adverse conditions exist that may affect the value of my property?

If you do not know the answers to these questions local Realtors, appraisers and bankers may be helpful. Also neighbors, friends and family members who have recently purchased or sold real estate could be a good source of information.

Appraisers employed by ACT will be available to help answer your questions. If you have any concerns about the value recorded for your property you are encouraged to call the appraisers at

the telephone number listed on your notice. The notice sent to you will provide the time and dates available to call the appraisers.

Should you still have questions about your assessment after speaking with the appraisers you can make an appointment for a hearing with the Board of Equalization. This hearing can be scheduled by calling the Washington County Clerk's Office. Please remember, the Board of Equalization cannot lower your property assessment simply because you think your taxes are too high. The Board can only adjust the value recorded for your property if there is a legitimate reason to do so. The members of the board will listen as you support the reasons as to why you think the appraised value of your property should be adjusted. Information that could help you make your case before the board could be data about the sale of property in your neighborhood, surveys, appraisals, listing information, photographs, income and expense statements, rental information, etc.

Property owners in Arkansas can appeal their assessment each August. The last day to schedule a hearing with the Board to appeal your 2015 assessment will be August 17, 2015. If you desire a hearing with the Board do not let this date pass you by.

MARILYN EDWARDS
County Judge



280 North College, Suite 500
Fayetteville, AR 72701

WASHINGTON COUNTY, ARKANSAS
County Courthouse

July 7, 2015

MEMORANDUM

TO: Washington County Quorum Court
FROM: Carly Sandidge
RE: 2016 Budget Process Suggestions

Ladies and Gentlemen:

Please see the attached email from JP Rick Cochran regarding his 2016 Budget Request Suggestions.

In response to my request for the Quorum Court to provide me with suggestions regarding the 2016 Budget Process, I have received the attached emails from the following JPs:

- Joel Maxwell
- Bill Ussery
- Daniel Balls
- Butch Pond

Let me know if you have any questions.

/cs

Karen Beeks

From: Ricky Cochran <ricky_cochran@yahoo.com>
Sent: Monday, July 06, 2015 9:22 PM
To: Karen Beeks
Subject: Please share this email with the JP's and also print with the packet for tomorrow night's meeting.

2016 Budget Request Suggestions

The goal, this year, is to reduce the number of meeting nights to complete the 2016 budget as compared to the process we employed last year. By providing the Quorum Court a departmental budget plan, each JP can review at his/her convenience and formulate any questions they have about the plan.

Department budget meetings will start at 4:30PM and end no later than 8:00PM. Department budget meetings may be also be added prior to or after the regular Finance and Budget committee meeting. The goal is to keep these meetings short and sweet by having advance information – going both ways – so that there is a good line of communication between departments and the Quorum Court.

Each departmental budget plan is to be completed and delivered two weeks prior to the meeting for JP review. JP's will forward any questions about that budget plan a week prior to the meeting date to provide the department with knowledge of what will be asked during the meeting.

- Budget narrative for departmental budget (business objective of the department)
 - Describe the functions carried out by the department
 - this will be more beneficial to the newer JP's, but will always be helpful in reminding what the functions of the department are
 - Describe any cost saving plans for the next year
 - Describe any planned changes in department operation from year to year
- Spending plan for next year
 - Total expenditures need to be justified, not just a percentage bump over last year.
 - Every year is different, so show how and where the money will be spent and for what.
 - Not necessarily by line item, but to show the Quorum Court and taxpayers what we are getting for the money.
 - The spending plan should total to the department budget request amount.
 - When estimates are done, reveal what unit value you estimated with.
 - Ex: Fuel at \$2.80/gal, Diesel at \$3.20/gal, etc.
 - If fuel prices rise, the Quorum Court can easily see that a request for more money may be needed
 - Ex: Repairs can't always be forecast, so a reasonable estimate based on previous experience is in order.
 - Hailstorm damage, ice/snow removal, and equipment breakdowns can't be predicted, but are expected.
- Organizational chart of employees

- List every budgeted position showing
 - Job title
 - Is position filled?
 - General duties
 - Vehicle home with the employee at the end of shift?
- Vehicle Inventory
 - List all on-road vehicles
 - Make
 - Model
 - Odometer
 - Annual expected mileage
 - Estimated year of replacement
 - Taken home by employee at end of shift?
 - Business purpose
- Training/travel
 - Who will be training/traveling
 - What is the purpose
 - Where is the destination
 - What are the expenses for training course, room, food, etc.
- Capital Equipment
 - What are you buying?
 - What is it for?
 - Is it a replacement?
 - Is there trade in value and what is that estimated to be?
 - How much will be spent?
- Fixed expenses (AKA encumbrances)
 - Dues, subscriptions, maintenance contracts fall into this area as well as others
 - Itemize these expenses
- Budget Comparison format
 - Retain the look we have had for the past few budget cycles showing 2012, 2013, 2014, and YTD 2015 by line item along side of the 2016 budget request.
- Revenue Projection
 - At the department level, estimate the amount of revenue expected to be received in the normal course of business. This will give us a better picture of what the true cost of the department really is.
 - This is money projected to come into General Fund and is part of the revenue projection, but is shown to the Quorum Court at the departmental level.
 - Examples, not all inclusive:
 - Environmental affairs - \$\$ for recycling
 - Animal Shelter - \$\$ for adoptions
 - Election Commission - \$\$ reimbursed by municipalities and state
 - Sheriff - \$\$ reimbursed for Arkansas Razorback events
 - Clerks and Assessor - \$\$ for licenses and fees

-you get the picture
- In 2016, we can have these amounts given to us as part of the monthly report to see how well the forecast is.

If at the end of the departmental review, if the revenue forecast is sufficient to provide for reserves, pay increases, and budget requests (after any revisions made during the budget meetings) we should be able to vote the budget in for 2016. If there is not enough projected revenue, each department needs to have an idea of where they would reduce their budget. To reach our budget goal, the Quorum Court does not plan to adjust by line item. The Quorum Court will decide on a reduction amount, and the department shall decide where to make the needed reductions.

Carly Sandidge

From: Joel Maxwell <maxwellwashcojp@yahoo.com>
Sent: Wednesday, July 01, 2015 1:12 PM
To: Carly Sandidge
Subject: Re: Upcoming Discussion on Budgets

Carly,

Hope your week is going well!

Would you mind to pass along my thoughts on the 2016 Budget Controls Changes?

Have a great Fourth of July weekend!!

As I see it, there are two "gaps" in our current budget controls.

Gap Number One: "What we budget and what we spend aren't the same!"

Once department budgets are approved by the Quorum Court, monies can be moved from one line item to another with limited accountability, oversight and/or control. This "gap" or limitation results in real/actual expenditures that can vary greatly from the proposed/approved budgets, both in quantity and quality.

Proposed Solution:

Place a cap (percentage or dollar amount) on the individual and cumulative amounts that a department head can move between line items annually, without Quorum Court approval.

Outcome:

Actual expenditures would more closely resemble approved budgets. (Resulting in more Accurate Budgets and Improved Fiscal Integrity)

Time, resources and energy spent by the Quorum Court during the budgeting process would not be rendered inefficient/wasted as we would be producing/approving real budgets that would reflect actual expenditures.

Note: The cap would obviously need to be high enough to avoid "micro-managing" of departments.

Gap Number Two: "We spend a lot more than we meant to!"

The Quorum Court is asked multiple times throughout the year to appropriate additional monies from the General Reserves to various departments. These additional appropriations, while sometimes necessary due to unforeseeable circumstances, **are often items that could have been anticipated and budgeted for** the previous year. These appropriations result in substantial increases to the approved budgets.

Proposed Solution:

Place a cap (percentage of departmental budget?) on the total annual amount of additional appropriations that any department could request from the General Reserves/Quorum Court.

Outcome:

Departments would be encouraged to be more proactive during the budgeting process.

Actual expenditures would more closely resemble approved budgets.(Resulting in more Accurate Budgets and Improved Fiscal Integrity)

Time, resources and energy spent by the Quorum Court during the budgeting process would not be rendered inefficient/wasted as we would be producing/approving real budgets that would reflect actual expenditures.

Note:

While this may or may not reduce our total expenditures.....***at least we would know about them ahead of time!***

Joel Maxwell
Justice of the Peace
District 13
Washington County, AR

On Monday, June 29, 2015 5:10 PM, Carly Sandidge <csandidge@co.washington.ar.us> wrote:

JPs

At the last Finance & Budget Committee meeting, Chairman Rick Cochran asked for everyone to be thinking of questions/information that they would like Elected Officials/Department Heads to provide in their 2016 budget presentations. In addition, Rick also wanted to know of any specific changes that would like to be proposed in the 2016 Budget Controls.

If you have not already done so, please email me this information at your earliest convenience as I am compiling this information for the upcoming Finance & Budget Committee meeting.

Thank you!

Carly Sandidge
Quorum Court Coordinator/Reporter
County Judge's Office
csandidge@co.washington.ar.us
Phone: (479) 444-1702
Fax: (479) 575-0385

Washington County 2016 Budget Process

Prepared by Bill Ussery

July 6, 2015

1. We will need to establish a target or range of where we want to be as far as the amount of reserve we want to keep. Based on current trends it looks like a 5% increase in revenue might be a good start.
2. Each department should establish a list of anticipated major projects for the upcoming year. These need to be specific enough to have the best guess on the additional funds necessary to make these happen.
3. Each department should also present what their goals and objectives finally are for the upcoming year. This would include any projects or training they might do that would result in a more efficient department.
4. The larger departments – Road, Law Enforcement, IT and Building and Grounds will need to detail out the anticipated capitol expenses for the upcoming year. These should be in some sort of priority order as we will most likely not be able to do them all.
5. The responsibility for the budgets should be determined by the individual department heads using the same guidelines as last year with the Quorum Court only getting involved with the details after they are submitted
6. We need to know what departments are seeing or anticipating growth due to changing demographics. We also need to know which departments are seeing less business due to technology or other changes
7. How much will the reduced gas prices and removing the fax lines save us this year and next?
8. What additional expenses do we see coming beside the additional EMS charges?
9. Is the Election Commission going to get new voting machines for next year?
10. It would be helpful to at least look at all of the Road Departments income sources and what expenditures come from what source. Would it be possible to move things around to make better use of these funds?
- 11.

Carly Sandidge

From: Daniel Balls <danielballswashcojp@gmail.com>
Sent: Tuesday, June 30, 2015 1:22 PM
To: Carly Sandidge
Subject: Re: Upcoming Discussion on Budgets

Hi Carly
Here are my questions and stuff. Thank you

Do you have any big projects coming up or see where a large amount of money might need to be spend unexpectedly?

What is something your department needs done/bought but the budget has held you back?

Where do you think you can combine responsibilities?

Do you see any opportunities were we could automate? If so what would it cost up front and potential savings in the future.

Are there things you would like to change to make for a more efficient office but budget restraints have held you back?

Do you see any opportunities that would require money upfront but would save money going forward.

Daniel William Balls
Sent from my iPhone

On Jun 29, 2015, at 5:10 PM, Carly Sandidge <csandidge@co.washington.ar.us> wrote:

JPs

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If you have not already done so, please email me this information at your earliest convenience as I am compiling this information for the upcoming Finance & Budget Committee meeting.

Thank you!

Carly Sandidge
Quorum Court Coordinator/Reporter
County Judge's Office
esandidge@co.washington.ar.us
Phone: (479) 444-1702
Fax: (479) 575-0385

Carly Sandidge

From: Carly Sandidge
Sent: Tuesday, July 07, 2015 12:07 PM
To: Carly Sandidge
Subject: JP Butch Pond Budget Suggestion

Via a phone conversation with JP Butch Pond last week, he explained that if for some reason the Road Department cannot get an increase in their budget for 2016, then the Quorum Court would increase the general millage and give the road department the excess funds.

Carly Sandidge
Quorum Court Coordinator/Reporter
County Judge's Office
csandidge@co.washington.ar.us
Phone: (479) 444-1702
Fax: (479) 575-0385