



WASHINGTON COUNTY, ARKANSAS
County Courthouse

October 5, 2015

SPECIAL MEETING OF THE
WASHINGTON COUNTY QUORUM COURT

Thursday, October 8, 2015
5:30 P.M.
Washington County Quorum Court Room

A G E N D A

1. **CALL TO ORDER.** **JUDGE EDWARDS**
2. **PRAYER AND PLEDGE.**
3. **ROLL CALL.**
4. **ADOPTION OF AGENDA.**
5. **PRESENTATION OF THE NORTHWEST ARKANSAS OPEN SPACE MASTER PLAN.** This presentation is being made by Elizabeth Bowen, Project Manager of the NWA Regional Planning Commission.
6. **TREASURER'S REPORT. (6.1-6.5)** **BOBBY HILL**
7. **COMPTROLLER'S REPORT. (7.1-7.3)** **CHERYL BOLINGER**
8. **REVIEW OF WASHINGTON COUNTY'S LEGISLATIVE AUDIT FOR THE YEAR 2013.** The Quorum Court is required to acknowledge receipt of this audit. **JUDGE EDWARDS**
9. **APPROPRIATION ORDINANCE: AN ORDINANCE REDUCING THE AMOUNT OF \$51,069 FROM FULL-TIME SALARY LINE ITEMS IN VARIOUS COUNTY BUDGETS AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING THE AMOUNT OF \$47,353 FROM UNAPPROPRIATED RESERVES**

TO VARIOUS BUDGETS FOR 2015. Budget Controls state, "Surplus personnel appropriations shall be de-appropriated from Full-time Salaries on a quarterly basis (April/July/October). These surplus funds shall be restored to unappropriated reserves." (9.1)

RICK COCHRAN

- 10. APPROPRIATION ORDINANCE: AN ORDINANCE RECOGNIZING ADDITIONAL REVENUES OF \$6,305 IN THE GENERAL FUND; APPROPRIATING THE AMOUNT OF \$29,707 FROM THE GENERAL FUND TO GENERAL FUND BUDGETS; RECOGNIZING AND APPROPRIATING REVENUES IN THE DRUG ENFORCEMENT-STATE AND DRUG ENFORCEMENT-FEDERAL FUNDS; AND APPROPRIATING THE AMOUNT OF \$1,658 FROM THE BOATING SAFETY FUND TO THE BOATING SAFETY BUDGET FOR 2015.** This is a quarterly housekeeping ordinance. (10.1)

RICK COCHRAN

- 11. APPROPRIATION ORDINANCE: AN ORDINANCE ANTICIPATING REVENUE OF \$368,000 IN THE DEM GRANT FUND; AND APPROPRIATING \$368,000 FROM THE DEM GRANT FUND TO VARIOUS HOMELAND SECURITY BUDGETS FOR 2015.** (11.1)

RICK COCHRAN

- 12. APPROPRIATION ORDINANCE: AN ORDINANCE ANTICIPATING ADDITIONAL REVENUES OF \$200,000 IN THE DRUG COURT GRANT FUND; SUSPENDING BUDGET CONTROLS TO CREATE AN ADDITIONAL PERSONNEL POSITION IN THE OJP DRUG COURT ENHANCEMENT GRANT BUDGET; AND APPROPRIATING THE AMOUNT OF \$200,000 FROM THE DRUG COURT GRANT FUND TO THE OJP DRUG COURT ENHANCEMENT GRANT BUDGET FOR 2015.** (12.1)

RICK COCHRAN

- 13. APPROPRIATION ORDINANCE: AN ORDINANCE RECOGNIZING ADDITIONAL REVENUES OF \$51,972 IN THE LAW ENFORCEMENT GRANT FUND; AND APPROPRIATING THE AMOUNT OF \$51,972 FROM THE LAW ENFORCEMENT GRANT FUND TO THE SCAAP 2015 BUDGET FOR 2015.** (13.1)

RICK COCHRAN

- 14. APPROPRIATION ORDINANCE: AN ORDINANCE ANTICIPATING REVENUE IN THE AMOUNT OF \$7,000 IN THE DEM GRANT FUND; AND APPROPRIATING THE AMOUNT OF \$7,000 FROM THE DEM GRANT FUND TO THE USAR-GIF 2015 BUDGET. (14.1)** **RICK COCHRAN**

- 15. APPROPRIATION ORDINANCE: AN ORDINANCE RECOGNIZING ADDITIONAL REVENUES OF \$8,989 IN THE TYSON PROJECT FUND; AND APPROPRIATING THE AMOUNT OF \$8,989 FROM THE TYSON PROJECT FUND TO THE TYSON PROJECT BUDGET FOR 2015. (15.1)** **RICK COCHRAN**

- 16. REVIEW OF THE LINE ITEM TRANSFER SECTION OF THE 2016 BUDGET CONTROLS.** The Quorum Court voted on September 29 to table further review of this section. **(16.1)** **JUDGE EDWARDS**

- 17. DISCUSSION ON THE TARGET AMOUNT FOR UNAPPROPRIATED RESERVES IN THE GENERAL FUND.** **JUDGE EDWARDS**

- 18. 2015 MILAGE RATE LEVY DISCUSSION.** **JUDGE EDWARDS**

- 19. DISCUSSION ON IMPLEMENTING A VOLUNTARY TAX FOR THE ANIMALSHELTER. (19.1, 19.2)**

- 20. CITIZEN'S COMMENTS.** Fifteen-minute comment period with a three-minute limit for each individual to comment on items on the agenda or other items.

- 21. ADJOURNMENT.**

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TREASURER'S FINANCIAL SUMMARY

6.1

9/1/2015 TO 9/30/2015

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$11,782,913.60	\$1,232,264.07	\$1,937,519.04	\$11,077,658.63
1002 EMPLOYEE INSURANCE	\$1,752,080.93	\$358,701.14	\$369,297.37	\$1,741,484.70
1800 FLEX SPENDING	\$23,470.48	\$16,095.50	\$32,801.81	\$6,764.17
1900 JDC GRANT FUND	\$57,315.04	\$0.00	\$0.00	\$57,315.04
1901 DEM GRANT FUND	\$6,813.88	\$87,377.97	\$8,080.07	\$86,111.78
1902 ENVIRONMENTAL AFFAIRS GRAN	\$81.14	\$0.00	\$250.01	(\$168.87)
1903 DRUG COURT GRANT FUND	\$0.00	\$91,374.95	\$91,374.95	\$0.00
1904 LAW ENFORCEMENT GRANT FUN	\$40,153.28	\$0.00	\$3,697.67	\$36,455.61
1905 ANIMAL SHELTER GRANT FUND	\$0.00	\$550.00	\$0.00	\$550.00
2000 ROAD	\$1,962,680.49	\$696,401.79	\$640,273.46	\$2,018,808.82
3000 TREASURER'S AUTOMATION	\$9,268.49	\$21.92	\$52.57	\$9,237.84
3001 COLLECTOR'S AUTOMATION	\$55,763.21	\$11.64	\$436.34	\$55,338.51
3002 CIRCUIT COURT AUTOMATION	\$197,827.58	\$1,483.14	\$695.20	\$198,615.52
3004 ASSESSOR'S AMENDMENT 79 FUN	\$52,446.53	\$10.82	\$209.66	\$52,247.69
3005 COUNTY CLERK'S COST	\$877,802.12	\$9,497.05	\$1,295.00	\$886,004.17
3006 RECORDER'S COST	\$1,000,000.00	\$120,573.43	\$111,599.74	\$1,008,973.69
3008 COUNTY LIBRARY	\$732,956.85	\$135,942.33	\$172,011.81	\$696,887.37
3010 COUNTY CLERK OPERATING	\$32,973.06	\$336.80	\$281.31	\$33,028.55
3012 CHILD SUPPORT COST	\$12,974.07	\$368.66	\$7.37	\$13,335.36
3013 GAME AND FISH EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
3014 COMMUNICATION FACILITY/EQUIP	\$261,759.75	\$30,528.01	\$7,627.36	\$284,660.40
3017 JAIL OPERATION & MAINTENANCE	\$1,208,582.94	\$1,130,502.49	\$1,238,476.75	\$1,100,608.68
3019 BOATING SAFETY	\$13,064.68	\$4.04	\$129.17	\$12,939.55
3020 EMERGENCY 9-1-1	\$1,194,582.89	\$32,414.95	\$39,481.81	\$1,187,516.03
3023 FIRE EQUIPMENT & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00
3028 ADULT DRUG COURT	\$14,826.62	\$2,046.99	\$40.94	\$16,832.67
3031 CIRCUIT COURT JUVENILE DIVISIO	\$45,879.01	\$174.42	\$3.49	\$46,049.94
3032 JUVENILE COURT REPRESENTATI	\$1,066.87	\$0.22	\$0.00	\$1,067.09
3038 VOTING SYSTEM GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3039 CIRCUIT CLERK COMMISSIONER F	\$30,650.86	\$393.33	\$5,007.87	\$26,036.32
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$163,646.70	\$1,087.52	\$8,333.95	\$156,400.27
3402 LAW LIBRARY	\$229,124.14	\$10,927.55	\$9,059.47	\$230,992.22
3404 DRUG ENFORCEMENT - STATE	\$27,786.05	\$5.65	\$0.11	\$27,791.59
3405 DRUG ENFORCEMENT - FEDERAL	\$93,045.94	\$1,341.88	\$1,030.72	\$93,357.10
3406 DRUG COURT PROGRAM FUND	\$67,850.63	\$3,393.90	\$67.88	\$71,176.65
3501 HIDTA	\$0.00	\$0.00	\$0.00	\$0.00
3503 RURAL COMMUNITY GRANT	\$53,643.80	\$0.00	\$327.45	\$53,316.35
3551 TYSON PROJECT	\$0.00	\$8,988.90	\$8,988.90	\$0.00
5800 COURT COSTS AND FINES	\$715,898.10	\$33,973.54	\$30,159.16	\$719,712.48
Sub-Total	\$22,718,929.73	\$4,005,794.60	\$4,718,618.41	\$22,007,105.92
6000 TREASURER'S COMMISSION	\$726,834.43	\$77,161.73	\$0.00	\$803,996.16
6002 COLLECTOR'S UNAPPORTIONED	\$7,173,723.74	\$6,199,404.54	\$5,578,731.76	\$7,794,396.52
6003 PROPERTY TAX RELIEF	\$414,563.72	\$1,335,356.55	\$1,281,863.50	\$468,056.77
6004 DELINQUENT PERSONAL TAX	\$4,144.53	\$112,965.25	\$112,646.26	\$4,463.52
6005 DELINQUENT REAL TAXES	\$4,978.93	\$107,200.42	\$107,200.42	\$4,978.93
6006 TIMBER TAX	\$0.00	\$1,530.74	\$1,530.74	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$72,793.88	\$72,793.88	\$0.00
6011 INTEREST	\$0.00	\$6,385.71	\$6,385.71	\$0.00
6013 COMMON SCHOOL	\$2,144.85	\$321.08	\$0.00	\$2,465.93
6016 COUNTY FIRE PROTECTION PREM	\$0.00	\$30,704.84	\$30,704.84	\$0.00
6406 BOSTON MOUNTAIN SOLID WAST	\$411.95	\$1,018.12	\$974.36	\$455.71

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6425 HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00
6475 ESCHEATED ESTATES	\$845,577.88	\$0.00	\$0.00	\$845,577.88
6498 PAYROLL	\$0.00	\$1,285,006.51	\$1,907,466.91	(\$622,460.40)
6499 PAYROLL CLEARING	\$0.00	\$857,024.62	\$857,024.62	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$138,143.41	\$138,143.41	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$230,642.70	\$230,642.70	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$13,224.22	\$13,224.22	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$5,957.54	\$5,957.54	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$6,785.34	\$6,785.34	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$384.89	\$384.89	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$35,780.59	\$35,780.59	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$20,784.02	\$20,784.02	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$3,251.71	\$3,251.71	\$0.00
6610 CITY OF ELKINS	\$0.00	\$5,851.74	\$5,851.74	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$5,522.28	\$5,522.28	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$25,328.58	\$25,328.58	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$516.91	\$516.91	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$46,858.10	\$46,858.10	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$2,284,386.76	\$2,284,386.76	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$284,227.39	\$284,227.39	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$87,754.58	\$87,754.58	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$113,655.47	\$113,655.47	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$18,737.98	\$18,737.98	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRIC	\$0.00	\$212,154.39	\$212,154.39	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$149,600.92	\$149,600.92	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$2,495,361.38	\$2,495,361.38	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$164,639.44	\$164,639.44	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$482.41	\$482.41	\$0.00
6802 SALEM VILLAGE IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$0.01	\$0.00	\$0.01
6804 SADDLEBROOK IMP DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.01	\$1,029.08	\$1,029.09	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$4,300.78	\$4,300.78	\$0.00
6850 MORROW FIRE DUES	\$0.00	\$382.52	\$382.52	\$0.00
6851 WHEELER FIRE DUES	\$0.00	\$972.04	\$972.04	\$0.00
6852 ROUND MOUNTAIN FIRE DUES	\$0.00	\$1,512.03	\$1,512.03	\$0.00
6853 NOB HILL FIRE DUES	\$0.00	\$2,856.85	\$2,856.85	\$0.00
6854 GOSHEN FIRE DUES	\$0.00	\$3,648.29	\$3,648.29	\$0.00
6855 PGROVE/FARM FIRE DUES	\$0.00	\$3,340.87	\$3,340.87	\$0.00
6856 LINCOLN FIRE DUES	\$0.00	\$3,008.86	\$3,008.86	\$0.00
6857 WEDINGTON FIRE DUES	\$0.00	\$2,236.55	\$2,236.55	\$0.00
6858 STRICKLER FIRE DUES	\$0.00	\$495.03	\$495.03	\$0.00
6859 WHITEHOUSE FIRE DUES	\$0.00	\$464.94	\$464.94	\$0.00
Sub-Total	\$9,172,380.04	\$16,481,154.59	\$16,331,603.60	\$9,301,931.03
Grand Total	\$31,891,309.77	\$20,467,949.19	\$21,050,222.01	\$31,309,036.95

**Washington County
Share
1% Sales Tax**

MONTH	2010	2011	2012	2013	2014	2015	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 543,184.80	\$ 528,839.39	\$ 456,079.11	\$ 482,108.05	\$ 483,415.03	\$ 522,990.02	\$ 39,574.99	7.57%
FEBRUARY	\$ 612,240.85	\$ 522,004.94	\$ 534,964.73	\$ 560,453.64	\$ 546,070.55	\$ 590,906.69	\$ 44,836.14	7.59%
MARCH	\$ 520,873.53	\$ 413,051.03	\$ 450,409.10	\$ 477,879.03	\$ 448,997.27	\$ 507,524.87	\$ 58,527.60	11.53%
APRIL	\$ 525,112.24	\$ 403,112.47	\$ 461,104.84	\$ 471,218.29	\$ 506,372.56	\$ 488,570.54	\$ (17,802.02)	-3.64%
MAY	\$ 577,186.41	\$ 472,712.52	\$ 478,896.50	\$ 501,897.60	\$ 523,935.85	\$ 553,523.85	\$ 29,588.00	5.35%
JUNE	\$ 543,784.89	\$ 449,747.58	\$ 478,492.97	\$ 491,445.68	\$ 497,417.41	\$ 538,818.16	\$ 41,400.75	7.68%
JULY	\$ 560,506.70	\$ 464,891.14	\$ 488,484.29	\$ 512,705.28	\$ 543,193.15	\$ 562,205.97	\$ 19,012.82	3.38%
AUGUST	\$ 575,155.41	\$ 506,632.17	\$ 492,098.53	\$ 517,562.90	\$ 541,398.70	\$ 561,562.16	\$ 20,163.46	3.59%
SEPTEMBER	\$ 535,094.51	\$ 486,489.12	\$ 485,875.50	\$ 506,203.71	\$ 522,577.89	\$ 559,846.18	\$ 37,266.29	6.66%
OCTOBER	\$ 625,387.79	\$ 493,865.95	\$ 524,225.53	\$ 529,648.78	\$ 556,523.36			
NOVEMBER	\$ 573,935.54	\$ 464,872.55	\$ 513,145.28	\$ 524,003.34	\$ 528,601.71			
DECEMBER	\$ 562,979.33	\$ 475,316.94	\$ 475,061.83	\$ 496,158.50	\$ 530,080.45			
TOTAL	\$ 6,755,442.00	\$ 5,681,535.80	\$ 5,838,838.21	\$ 6,071,284.80	\$ 6,228,583.93	\$ 4,885,948.44	\$ 272,570.03	5.58%
Projection					\$ 6,182,573.00	\$6,306,000.00		1.30%
% Increase (Decrease) Over Prior Year	-0.27%	-18.90%	2.69%	3.83%	2.53%			

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

MONTH	2010	2011	2012	2013	2014	2015	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 575,907.64	\$ 560,927.46	\$ 607,562.74	\$ 641,929.09	\$ 643,839.31	\$ 706,319.00	\$ 62,479.69	8.85%
FEBRUARY	\$ 649,220.74	\$ 695,138.32	\$ 712,316.34	\$ 746,149.81	\$ 727,140.60	\$ 803,498.30	\$ 76,357.70	9.50%
MARCH	\$ 552,422.59	\$ 550,192.62	\$ 599,710.91	\$ 636,266.42	\$ 597,968.39	\$ 690,190.91	\$ 92,222.52	13.36%
APRIL	\$ 556,882.14	\$ 536,836.47	\$ 614,155.67	\$ 627,782.50	\$ 674,308.75	\$ 664,344.88	\$ (9,963.87)	-1.50%
MAY	\$ 612,146.21	\$ 629,738.86	\$ 637,876.96	\$ 668,535.86	\$ 697,725.30	\$ 752,661.75	\$ 54,936.45	7.30%
JUNE	\$ 576,698.30	\$ 599,080.09	\$ 637,073.28	\$ 654,698.79	\$ 671,019.05	\$ 732,645.30	\$ 61,626.25	8.41%
JULY	\$ 594,440.07	\$ 619,269.37	\$ 650,315.43	\$ 682,767.47	\$ 732,745.73	\$ 764,623.29	\$ 31,877.56	4.17%
AUGUST	\$ 609,982.28	\$ 674,790.85	\$ 655,952.07	\$ 689,323.14	\$ 730,416.24	\$ 763,552.30	\$ 33,136.06	4.34%
SEPTEMBER	\$ 567,497.84	\$ 647,947.96	\$ 647,051.84	\$ 674,155.78	\$ 705,020.78	\$ 760,783.96	\$ 55,763.18	7.33%
OCTOBER	\$ 663,173.89	\$ 657,739.09	\$ 698,092.01	\$ 705,337.92	\$ 750,739.83			
NOVEMBER	\$ 608,792.08	\$ 619,279.85	\$ 683,671.11	\$ 697,965.01	\$ 714,016.92			
DECEMBER	\$ 597,188.84	\$ 633,224.20	\$ 633,026.02	\$ 660,817.18	\$ 716,050.35			
TOTAL	\$ 7,164,352.62	\$ 7,424,165.14	\$ 7,776,804.38	\$ 8,085,728.97	\$ 8,360,991.25	\$ 6,638,619.69	\$ 458,435.54	6.91%
Projection					\$ 8,233,781.00	\$ 8,480,800.00		1.50%
% Increase (Decrease) Over Prior Year	-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	Current Month % Over/Under Last Year
JANUARY	\$ -	\$ 109,951.41	\$ 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	\$ 113,383.64	\$ 6,856.69	6.05%
JUNE	\$ -	\$ 106,480.61	\$ 112,322.69	\$ 5,842.08	5.20%
JULY	\$ -	\$ 109,633.84	\$ 109,939.12	\$ 305.28	0.28%
AUGUST	\$ 49,211.09	\$ 108,742.49	\$ 116,652.45	\$ 7,909.96	6.78%
SEPTEMBER	\$ 102,519.63	\$ 111,407.85	\$ 119,891.88	\$ 8,484.03	7.08%
OCTOBER	\$ 106,851.61	\$ 110,226.93			
NOVEMBER	\$ 99,982.80	\$ 110,422.35			
DECEMBER	\$ 101,745.30	\$ 107,082.96			
TOTAL	\$ 460,310.43	\$ 1,293,256.27	\$ 1,015,369.91	\$ 49,845.88	4.91%
Projection		\$ 1,192,800.00	\$ 1,294,000.00		

**1002 Employee Insurance
September**

Beginning Balance: \$1,752,080.93		
	Income	Expense
AR Blue Cross	\$ -	\$ -
Employee Reimbursement	\$ 668.17	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -
Insurance - Retiree Payments	\$ 15,848.55	\$ -
Insurance Premiums from Employees	\$ 86,128.63	\$ -
Insurance Contribution from County	\$ 249,066.00	\$ -
Life Insurance Premiums from Employees*	\$ 16,091.88	\$ 16,091.88
Life Insurance Contribution from County	\$ 6,655.00	\$ -
Interest	\$ 334.79	\$ -
Blue Administrative Expenses	\$ -	\$ 15,489.86
Conexis	\$ -	\$ -
Department of Treasury	\$ -	\$ -
Group Service Underwriters	\$ -	\$ 27,376.20
IMWELL Health	0	\$ 14,138.58
Mutual Of Omaha Policy Holder Services	\$ -	\$ 5,344.04
MCMAT Background Screening LLC	\$ -	\$ -
Ozark Guidance Center	\$ -	\$ -
TC	\$ -	\$ 6.70

Transfer by Court Order	\$	-	\$ -
UAMS Family Medical Center	\$	-	\$ -
Usable Mutual Insurance	\$	-	\$ 306,941.99
Total:	\$	374,793.02	\$ 385,389.25
Ending Balance: \$1,741,484.70			

*goes into 1800 Flex Spending

General Fund
Unappropriated Reserves

Month	Category	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning 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

Month	Category	FY '15		Ending Balance	YTD Transfer	Remaining Available Balance
		Beginning Balance	+/-			
Jul-15	Unappropriated Reserves	\$4,363,933	-\$508,386	\$3,855,547		
	Reserve for Road	\$0	\$0	\$0		
	Reserve for Jail	\$2,513,203	\$0	\$2,513,203	(800,000.00)	\$1,713,203
	Total	\$6,877,136		\$6,368,750	(800,000.00)	\$5,568,750

**Summary of Revenues and Expenditures
As Of 9/30/2015**

Fund Description	Budgeted Revenues	Actual Revenues	Percent Realized Revenues	Less 10% Budgeted Revenues	Budgeted Expenditures	Actual Expenditures	Percent Expended	Unappropriated Balance
1000 - General Fund	38,021,762.00	17,219,603.48	45%	3,883,438.00	27,803,864.00	20,223,549.00	73%	6,334,460.00
1002 - Employee Insurance Fund	6,302,557.00	4,073,793.34	65%	0	4,249,598.00	3,457,275.55	81%	2,052,959.00
1800 - Flexible Spending Fund	237,892.00	159,855.52	67%	0	185,040.00	180,944.71	98%	52,852.00
1900 - JDC Grant Fund	87,234.00	51,117.00	59%	0	82,752.00	29,919.00	36%	4,482.00
1901 - DEM Grant Fund	489,939.00	316,647.26	65%	0	489,939.00	282,819.11	58%	0.00
1902 - Environmental Affairs Grant	77,490.00	5,643.96	7%	0	77,490.00	5,874.31	8%	0.00
1903 - Drug Court Grant Fund	294,636.00	310,014.63	105%	0	294,636.00	294,566.92	100%	0.00
1904 - Law Enf - Grant Fund	136,201.00	32,382.87	24%	0	136,201.00	61,774.40	45%	0.00
1905 - Animal Shelter - Grant Fund	24,523.00	550	2%	0	24,523.00	23,972.80	98%	0.00
2000 - Road Fund	9,819,948.00	6,763,835.82	69%	947,823.00	8,628,678.00	5,337,161.09	62%	243,447.00
3000 - Treasurer's Automation Fund	27,948.00	11,956.42	43%	0	23,350.00	14,316.72	61%	4,598.00
3001 - Collector's Automation Fund	120,816.00	9,329.13	8%	0	110,000.00	54,806.74	50%	10,816.00
3002 - Circuit Court Automation Fund	204,470.00	19,612.92	10%	0	9,450.00	5,316.97	56%	195,020.00
3004 - Assessor's Amendment 79 Fund	62,314.00	22,409.99	36%	0	24,000.00	12,416.59	52%	38,314.00
3005 - County Clerk's Cost Fund	950,539.00	89,440.56	9%	0	156,200.00	32,660.46	21%	794,339.00
3006 - Recorder's Cost Fund	2,247,794.00	1,051,566.36	47%	225,717.00	1,454,325.00	1,033,300.65	71%	567,752.00
3008 - County Library Fund	3,111,237.00	1,239,010.54	40%	281,659.00	2,117,471.00	1,527,893.99	72%	712,107.00
3010 - County Clerk Operating Fund	37,356.00	3,349.49	9%	0	15,000.00	3,127.43	21%	22,356.00
3012 - Child Support Cost Fund	31,631.00	13,335.36	42%	0	29,930.00	13,700.78	46%	1,701.00
3013 - Game and Fish Education Fund	9,896.00	9,895.06	100%	0	9,896.00	9,895.06	100%	0.00
3014 - Communication Facility/Equip	508,627.00	217,897.90	43%	63,665.00	444,962.00	205,214.10	46%	0.00
3017 - Jail Operations & Maintenance	12,693,903.00	11,157,044.15	88%	1,276,480.00	13,930,626.00	10,189,309.05	73%	-2,513,203.00
3019 - Boating Safety Fund	17,628.00	6,692.65	38%	1,455.00	13,090.00	1,836.38	14%	3,083.00
3020 - Emergency Nine One One Fund	1,623,295.00	394,353.09	24%	150,424.00	755,769.00	313,891.44	42%	717,102.00
3023 - Fire Equipment & Training	100,000.00	38,226.38	38%	0	100,000.00	38,226.38	38%	0.00
3028 - Adult Drug Court Fund	51,255.00	16,832.67	33%	0	39,890.00	26,364.50	66%	11,365.00
3031 - Circuit Court Juv Div Fund	49,928.00	2,171.90	4%	0	0	0	0%	49,928.00
3032 - Juv Crt Representation Fund	1,200.00	227.03	19%	0	0	0	0%	1,200.00
3039 - Circuit Clerk Commissioner Fee	31,102.00	10,889.76	35%	0	20,000.00	5,000.00	0%	11,102.00
3400 - FEMA	0	0	0%	0	0	0	0%	0.00
3401 - HIV Clinic Fund	281,199.00	158,342.91	56%	30,073.00	196,625.00	122,420.11	62%	54,501.00
3402 - Law Library Fund	315,357.00	98,375.70	31%	29,728.00	94,218.00	60,465.86	64%	191,411.00
3404 - Drug Enforcement - State Fund	21,783.00	9,302.80	43%	0	15,980.00	61.17	0%	5,803.00
3405 - Drug Enforcement- Fed Fund	99,588.00	32,920.59	33%	0	63,350.00	18,827.22	30%	36,238.00
3406 - Drug Court Program Fund	73,350.00	22,861.81	31%	6,504.00	0	0	0%	66,846.00
3501 - HIDTA	411,867.00	250,614.92	61%	0	411,867.00	163,696.26	40%	0.00
3503 - Rural Community Grants Fund	72,027.00	102.35	0%	0	70,145.00	18,782.46	27%	1,882.00
3551 - Tyson Project	13,416.00	8,988.90	67%	0	13,416.00	8,988.90	67%	0.00
5800 - Court Costs & Fines Fund	1,041,826.00	377,787.09	36%	0	354,069.00	265,315.43	75%	422,441.57

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
1000 - General Fund								
	0100 - County Judge	388,025	27,356.20	220.47	269,743.74	634.11	117,647.15	0.69
	0101 - County Clerk	513,611	37,314.18	0.00	365,586.80	1,479.65	146,544.55	0.71
	0102 - Circuit Clerk	868,633	64,345.24	172.30	626,915.03	954.18	240,763.79	0.72
	0103 - Treasurer	276,184	19,916.05	0.00	188,678.91	0.00	87,505.09	0.68
	0104 - Tax Collector	1,177,557	79,899.66	810.46	805,718.01	6,248.67	365,590.32	0.68
	0105 - Assessor	1,736,922	119,502.58	86.28	1,260,221.58	12,253.73	464,446.69	0.73
	0106 - Board of Equalization	1,114,525	82,827.09	0.00	693,667.23	307,936.00	112,921.77	0.89
	0107 - Quorum Court	191,698	11,459.54	0.00	123,600.95	1,266.01	66,831.04	0.65
	0108 - Buildings & Ground Maintenance	1,707,326	123,750.09	3,593.95	1,219,363.42	75,717.35	412,245.23	0.75
	0109 - Election	221,985	49,996.34	1,823.73	154,321.78	4,416.12	63,247.10	0.71
	0110 - County Planning	404,938	23,697.56	1,194.97	263,885.19	1,876.62	139,176.19	0.65
	0113 - Financial Management	325,117	22,632.50	4,732.83	237,082.38	5,663.75	82,370.87	0.74
	0115 - Computer/IS Department	1,141,136	82,425.49	6,979.14	933,002.36	22,721.91	185,411.73	0.83
	0118 - General Services	1,201,705	90,690.46	2,532.59	733,185.81	419,704.36	48,814.83	0.95
	0119 - Archiving/Records Management	180,163	10,913.93	341.82	114,311.66	7,157.95	58,693.39	0.67
	0120 - Grants Administrator	133,873	10,898.06	308.61	92,541.66	523.89	40,807.45	0.69
	0121 - Human Resources	345,516	22,678.68	615.43	240,340.43	13,509.97	91,665.60	0.73
	0122 - County Attorney	187,545	13,416.46	30.61	135,175.56	19,373.27	32,996.17	0.82
	0300 - County Health	17,700	690.92	135.75	13,246.25	135.75	4,318.00	0.75
	0301 - Ambulance Service	887,759	90,602.25	0.00	640,885.75	246,873.25	0.00	1.00
	0308 - Animal Shelter	646,066	53,721.50	1,422.06	482,633.44	2,959.88	160,472.68	0.75
	0400 - Sheriff	6,938,831	500,125.89	9,723.15	4,838,312.17	189,874.79	1,910,644.04	0.72
	0401 - Circuit Court I	37,644	1,525.34	0.00	16,310.82	1,496.88	19,836.30	0.47
	0402 - Circuit Court II	53,092	1,065.23	367.22	22,567.66	2,154.52	28,369.82	0.46
	0403 - Circuit Court III	899,455	66,415.85	410.05	658,910.42	12,647.66	227,896.92	0.74
	0404 - Circuit Court IV	147,350	10,018.08	1,261.45	83,091.86	4,433.74	59,824.40	0.59
	0405 - Circuit Court V	36,970	566.85	120.77	7,839.63	1,865.65	27,264.72	0.26
	0406 - Circuit Court VI	55,250	1,650.11	922.77	25,269.06	3,138.01	26,842.93	0.51
	0407 - Circuit Court VII	36,974	1,848.60	109.39	11,680.33	1,198.86	24,094.81	0.34
	0409 - District Court Fayetteville	104,994	0.00	0.00	54,751.09	0.00	50,242.91	0.52
	0410 - District Court Springdale	95,691	0.00	0.00	47,722.02	0.00	47,968.98	0.49
	0411 - District Court Prairie Grove	38,755	0.00	0.00	18,730.04	0.00	20,024.96	0.48
	0412 - District Court West Fork	39,758	0.00	0.00	19,601.47	0.00	20,156.53	0.49

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0413 - District Court Elkins	44,030	542.50	0.00	21,900.07	0.00	22,129.93	0.49
	0416 - Prosecuting Attorney	998,808	72,907.65	859.65	692,473.68	4,687.34	301,646.98	0.69
	0417 - Public Defender	440,517	28,679.63	1,875.21	303,697.60	5,381.40	131,438.00	0.70
	0419 - Coroner	263,278	24,255.51	1,018.00	191,959.45	3,608.34	67,710.21	0.74
	0420 - Constables	73	0.00	0.00	72.15	0.00	0.85	0.98
	0428 - Sheriff-Work Release	45,279	778.77	268.02	8,545.52	7,500.44	29,233.04	0.35
	0432 - District Court Security	6,406	0.00	0.00	2,469.92	0.00	3,936.08	0.38
	0441 - Detention Judicial Officer	62,551	5,212.58	0.00	46,913.22	15,637.68	0.10	1.00
	0444 - Juvenile Detention Center	1,383,701	90,300.86	2,901.23	965,142.09	17,382.50	401,176.41	0.71
	0500 - Dept of Emergency Management	284,903	19,760.57	1,959.74	178,552.66	5,085.60	101,264.74	0.64
	0502 - Fire Departments	849,934	0.00	0.00	638,025.00	0.00	211,909.00	0.75
	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	43,730.24	873.62	307,602.24	9,280.04	133,059.72	0.70
	0800 - Veterans Service	103,533	8,016.83	0.00	75,793.78	121.92	27,617.30	0.73
	0801 - Extension Office	104,355	562.65	0.00	52,701.11	49,233.17	2,420.72	0.97
	8888 - Interfund Transfers	538,806	0.00	0.00	1,338,806.00	0.00	-800,000.00	2.48
Total	000 - General Fund	27,803,864	1,916,698.52	0.00	20,223,549.00	1,486,134.96	6,094,180.04	0.78
	1002 - Employee Insurance Fund							
	0125 - Employee Insurance	4,249,598	369,290.67	0.00	3,457,275.55	1,980.00	790,342.45	0.81
Total	002 - Employee Insurance Fund	4,249,598	369,290.67	0.00	3,457,275.55	1,980.00	790,342.45	0.81
	1800 - Flexible Spending Fund							
	0126 - Flexible Spending	185,040	32,801.74	0.00	180,944.71	0.00	4,095.29	0.97
Total	.800 - Flexible Spending Fund	185,040	32,801.74	0.00	180,944.71	0.00	4,095.29	0.97
	1900 - JDC Grant Fund							
	0434 - JDC HOFNOD	20,418	0.00	0.00	533.89	0.00	19,884.11	0.02
	0450 - JDC-GIA 2015	31,167	0.00	0.00	29,385.11	0.00	1,781.89	0.94
	0451 - JDC-GIA 2015/16	31,167	0.00	471.66	0.00	471.66	30,695.34	0.01
Total	1900 - JDC Grant Fund	82,752	0.00	0.00	29,919.00	471.66	52,361.34	0.36
	1901 - DEM Grant Fund							
	0535 - LETPA 2014	70,916	1,051.53	0.00	60,290.15	10,544.25	81.60	1.00
	0545 - MRC	7,898	205.35	0.00	278.05	0.00	7,619.95	0.03

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

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	6,823.19	3,783.74	109,881.38	64,194.02	22,239.60	0.88
	0560 - SHSGP-HAZMAT 2014	40,300	0.00	0.00	40,300.00	0.00	0.00	1.00
	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	0.00	4,069.53	0.00	78,175.47	0.04
	0596 - Wheeler Fire Dept-SCBA	30,889	0.00	0.00	14,500.00	0.00	16,389.00	0.46
Total	1901 - DEM Grant Fund	489,939	8,080.07	0.00	282,819.11	74,738.27	132,381.62	0.72
1902 - Environmental Affairs Grant								
	0756 - ADEQ-BMT-12	1,250	250.01	0.00	359.75	587.09	303.16	0.75
	0757 - ADEQ-BMT02-12	2,669	0.00	0.00	2,649.39	0.00	19.61	0.99
	0758 - ADEQ-WC13-07	5,358	0.00	4.36	2,665.17	25.90	2,666.93	0.50
	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	250.01	0.00	5,874.31	612.99	71,002.70	0.08
1903 - Drug Court Grant Fund								
	0482 - SAMSHA 3	294,636	91,374.95	0.00	294,566.92	0.00	69.08	1.00
Total	1903 - Drug Court Grant Fund	294,636	91,374.95	0.00	294,566.92	0.00	69.08	1.00
1904 - Law Enf - Grant Fund								
	0446 - Circuit Court Juvenile Div	3,711	49.49	0.00	3,711.00	0.00	0.00	1.00
	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	530.39	0.00	22,744.81	0.00	32,508.19	0.41
	0477 - JUV CRT-FAM COMM CLASS GRANT	2,500	128.14	643.62	128.14	643.62	1,728.24	0.30
	0478 - DHS-JDAI	7,500	0.00	0.00	0.00	1,295.90	6,204.10	0.17
	0479 - ARICAC	8,433	0.00	0.00	8,153.19	0.00	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	0.00	900.00	225.00	15,320.00	0.06
	0508 - Sheriff-Global Fire Prevention	1,500	1,500.00	0.00	1,500.00	0.00	0.00	1.00

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0509 - Sheriff-Comm Fire Prevention	1,520	1,519.65	0.00	1,519.65	0.00	0.35	1.00
Total	1904 - Law Enf - Grant Fund	136,201	3,727.67	0.00	61,774.40	2,164.52	72,262.08	0.46
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	0.00	0.00	22,003.55	0.00	0.45	1.00
	0310 - Humane Society Grant	550	0.00	0.00	0.00	0.00	550.00	0.00
Total	1905 - Animal Shelter - Grant Fund	24,523	0.00	0.00	23,972.80	0.00	550.20	0.97
2000 - Road Fund								
	0200 - County Road	7,970,308	598,418.51	15,844.90	5,168,214.47	463,262.63	2,338,830.90	0.70
	0201 - Road 1/2 Cent Sales Tax	658,370	28,377.08	34,639.05	168,946.62	161,969.91	327,453.47	0.50
Total	2000 - Road Fund	8,628,678	626,795.59	0.00	5,337,161.09	625,232.54	2,666,284.37	0.69
3000 - Treasurer's Automation Fund								
	0103 - Treasurer	23,350	52.57	0.00	14,316.72	213.71	8,819.57	0.62
Total	3000 - Treasurer's Automation Fund	23,350	52.57	0.00	14,316.72	213.71	8,819.57	0.62
3001 - Collector's Automation Fund								
	0104 - Tax Collector	110,000	436.34	0.00	54,806.74	9,754.79	45,438.47	0.58
Total	3001 - Collector's Automation Fund	110,000	436.34	0.00	54,806.74	9,754.79	45,438.47	0.58
3002 - Circuit Court Automation Fund								
	0437 - Court Automation	9,450	665.54	0.00	5,316.97	5,860.20	-1,727.17	1.18
Total	3002 - Circuit Court Automation Fund	9,450	665.54	0.00	5,316.97	5,860.20	-1,727.17	1.18
3004 - Assessor's Amendment 79 Fund								
	0105 - Assessor	24,000	209.66	0.00	12,416.59	0.00	11,583.41	0.51
Total	3004 - Assessor's Amendment 79 Fund	24,000	209.66	0.00	12,416.59	0.00	11,583.41	0.51
3005 - County Clerk's Cost Fund								
	0101 - County Clerk	156,200	1,105.05	1,265.36	32,660.46	4,603.56	118,935.98	0.23
Total	3005 - County Clerk's Cost Fund	156,200	1,105.05	0.00	32,660.46	4,603.56	118,935.98	0.23
3006 - Recorder's Cost Fund								

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
	0128 - Recorder's Cost	704,325	39,890.62	1,185.20	385,896.32	35,215.99	283,212.69	0.59
	8888 - Interfund Transfers	750,000	69,398.32	0.00	647,404.33	0.00	102,595.67	0.86
Total	3006 - Recorder's Cost Fund	1,454,325	109,288.94	0.00	1,033,300.65	35,215.99	385,808.36	0.73
3008 - County Library Fund								
	0600 - County Library	2,079,280	168,141.87	675.00	1,504,311.09	404,216.94	170,751.97	0.91
	0605 - County Library-Children's	3,995	8.51	27.11	2,910.00	27.11	1,057.89	0.73
	0610 - Co Lib-Greenland Branch	23,196	1,333.88	608.46	12,123.78	813.87	10,258.35	0.55
	0611 - Co Lib-Winslow Branch	11,000	737.73	247.52	8,549.12	335.26	2,115.62	0.80
Total	3008 - County Library Fund	2,117,471	170,221.99	0.00	1,527,893.99	405,393.18	184,183.83	0.91
3010 - County Clerk Operating Fund								
	0101 - County Clerk	15,000	274.57	0.00	3,127.43	462.93	11,409.64	0.23
Total	3010 - County Clerk Operating Fund	15,000	274.57	0.00	3,127.43	462.93	11,409.64	0.23
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	7,096.80	463.75	205,214.10	88,080.50	151,667.40	0.65
Total	3014 - Communication Facility/Equip	444,962	7,096.80	0.00	205,214.10	88,080.50	151,667.40	0.65
3017 - Jail Operations & Maintenance								
	0127 - Jail-Maintenance	904,392	118,205.97	3,449.04	679,551.76	27,927.33	196,912.91	0.78
	0418 - County Jail	13,026,234	1,100,815.74	21,915.71	9,509,757.29	442,611.81	3,073,864.90	0.76
Total	3017 - Jail Operations & Maintenance	13,930,626	1,219,021.71	0.00	10,189,309.05	470,539.14	3,270,777.81	0.76
3019 - Boating Safety Fund								
	0400 - Sheriff	13,090	129.09	990.39	1,836.38	990.39	10,263.23	0.21
Total	3019 - Boating Safety Fund	13,090	129.09	0.00	1,836.38	990.39	10,263.23	0.21

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
3020 - Emergency 911 Fund								
	0501 - Emergency 911	743,769	38,833.51	268.90	313,891.44	71,437.37	358,440.19	0.51
	0571 - ACT 442 of 2013 PSAP	12,000	0.00	0.00	0.00	0.00	12,000.00	0.00
Total	3020 - Emergency 911 Fund	755,769	38,833.51	0.00	313,891.44	71,437.37	370,440.19	0.50
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
3039 - Circuit Clerk Commissioner Fee								
	0129 - Circuit Clerk Commissioner Fee	20,000	5,000.00	0.00	5,000.00	0.00	15,000.00	0.25
Total	3039 - Circuit Clerk Commissioner Fee	20,000	5,000.00	0.00	5,000.00	0.00	15,000.00	0.25
3401 - HIV Clinic Fund								
	0305 - HIV Clinic	196,625	8,333.31	9.19	122,420.11	14,468.21	59,736.68	0.69
Total	3401 - HIV Clinic Fund	196,625	8,333.31	0.00	122,420.11	14,468.21	59,736.68	0.69
3402 - Law Library Fund								
	0422 - Law Library	94,218	8,863.39	0.00	60,465.86	25,119.85	8,632.29	0.90
Total	3402 - Law Library Fund	94,218	8,863.39	0.00	60,465.86	25,119.85	8,632.29	0.90
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	1,030.72	0.00	18,827.22	2,120.01	42,402.77	0.33
Total	3405 - Drug Enforcement- Fed Fund	63,350	1,030.72	0.00	18,827.22	2,120.01	42,402.77	0.33
3501 - HIDTA								
	0424 - HIDTA 2014	124,216	0.00	0.00	89,110.98	0.00	35,105.02	0.71
	0425 - HIDTA 2015	287,651	0.00	0.00	74,585.28	0.00	213,065.72	0.25

Washington County, AR

Summary Statement of Operations-Expenses by Fund and Dept

9/30/2015

Fund	Department	Budget	Current Month		Year to Date		Balance	% Used
			Transaction	Encumbrance	Transaction	Encumbrance		
Total	3501 - HIDTA	411,867	0.00	0.00	163,696.26	0.00	248,170.74	0.39
3503 - Rural Community Grants Fund								
	0603 - Brentwood Community Grant	12,645	327.45	0.00	1,282.46	320.00	11,042.54	0.12
	0604 - Rheas Mill	3,500	0.00	0.00	3,500.00	0.00	0.00	1.00
	0620 - Rheas Mill 2	14,000	0.00	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
Total	3503 - Rural Community Grants Fund	70,145	327.45	0.00	18,782.46	320.00	51,042.54	0.27
3551 - Tyson Project								
	0151 - Tyson Project	13,416	8,988.90	0.00	8,988.90	0.00	4,427.10	0.67
Total	3551 - Tyson Project	13,416	8,988.90	0.00	8,988.90	0.00	4,427.10	0.67
5800 - Court Costs & Fines Fund								
	0117 - Court Costs & Fines	354,069	29,479.69	0.00	265,315.43	0.00	88,753.57	0.74
Total	5800 - Court Costs & Fines Fund	354,069	29,479.69	0.00	265,315.43	0.00	88,753.57	0.74
Grand Total								
		62,446,350	4,658,378.45	134,164.23	44,043,691.54	3,325,914.77	15,076,743.69	0.75

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 \$51,069 FROM FULL-TIME SALARY LINE ITEMS IN VARIOUS COUNTY BUDGETS AND RESTORING THOSE FUNDS TO UNAPPROPRIATED RESERVES; AND, APPROPRIATING THE AMOUNT OF \$107,227 FROM UNAPPROPRIATED RESERVES TO VARIOUS BUDGETS FOR 2015.

ARTICLE 1. Appropriations are hereby reduced by the total amount of \$51,069 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	\$ 24,395
Road	3,825
Jail	<u>22,849</u>
TOTAL REDUCTIONS:	<u>\$ 51,069</u>

ARTICLE 2. There is hereby appropriated the total amount of \$107,227 from unappropriated reserves to line items in various County budgets as outlined in Attachment "B" and summarized by fund as follows for 2015:

General	\$ 21,737
Road	3,635
Jail	<u>81,855</u>
TOTAL APPROPRIATION:	<u>\$ 107,227</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk:

Sponsor: _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

3rd Quarter Housekeeping for 2015

Reductions, Attachment "A"

Fund	Position	Department	Description	Amount
1000 County General Fund	County Judge	0100002	1001 SALARIES, FULL-TIME	(4,287.00)
1000 County General Fund	Circuit Clerk	0102006	1001 SALARIES, FULL-TIME	(3,000.00)
1000 County General Fund	Assessor	0105020	1001 SALARIES, FULL-TIME	(4,184.00)
1000 County General Fund	Assessor	0105043	1001 SALARIES, FULL-TIME	(1,172.00)
1000 County General Fund	Assessor	0105053	1001 SALARIES, FULL-TIME	(1,943.00)
1000 County General Fund	Assessor	0105054	1001 SALARIES, FULL-TIME	(3,276.00)
1000 County General Fund	Computer/IS	0115020	1001 SALARIES, FULL-TIME	(2,347.00)
1000 County General Fund	Animal Shelter	0308006	1001 SALARIES, FULL-TIME	(333.00)
1000 County General Fund	Sheriff-Enforcement	0400104	1001 SALARIES, FULL-TIME	(3,853.00)
				(24,395.00)
2000 Road Fund	Road	0200060	1001 SALARIES, FULL-TIME	(558.00)
2000 Road Fund	Road	02000208	1001 SALARIES, FULL-TIME	(581.00)
2000 Road Fund	Road	0200228	1001 SALARIES, FULL-TIME	(1,547.00)
2000 Road Fund	Road	0200245	1001 SALARIES, FULL-TIME	(436.00)
2000 Road Fund	Road	0200249	1001 SALARIES, FULL-TIME	(703.00)
				(3,825.00)
3017 Jail Fund	Jail	0418031	1001 SALARIES, FULL-TIME	(1,730.00)
3017 Jail Fund	Jail	0418034	1001 SALARIES, FULL-TIME	(1,315.00)
3017 Jail Fund	Jail	0418110	1001 SALARIES, FULL-TIME	(1,126.00)
3017 Jail Fund	Jail	0418113	1001 SALARIES, FULL-TIME	(4,088.00)
3017 Jail Fund	Jail	0418207	1001 SALARIES, FULL-TIME	(6,713.00)
3017 Jail Fund	Jail	0418216	1001 SALARIES, FULL-TIME	(5,372.00)
3017 Jail Fund	Jail	0418241	1001 SALARIES, FULL-TIME	(1,522.00)
3017 Jail Fund	Jail	0418311	1001 SALARIES, FULL-TIME	(983.00)
				(22,849.00)

Appropriations, Attachment "B"

Fund	Position	Department	Description	Amount
1000 County General Fund	Circuit Clerk	0102007	1001 SALARIES, FULL-TIME	145.00
1000 County General Fund	Assessor	0105055	1001 SALARIES, FULL-TIME	7,963.00
1000 County General Fund	Computer/IS	0115010	1001 SALARIES, FULL-TIME	2,347.00
1000 County General Fund	Animal Shelter	0308004	1001 SALARIES, FULL-TIME	203.00
1000 County General Fund	Sheriff-Enforcement	0400101	1001 SALARIES, FULL-TIME	842.00
1000 County General Fund	Sheriff-Enforcement	0400205	1001 SALARIES, FULL-TIME	1,192.00
1000 County General Fund	Circuit Court III	0403003	1001 SALARIES, FULL-TIME	123.00
1000 County General Fund	Circuit Court III	0403011	1001 SALARIES, FULL-TIME	273.00
1000 County General Fund	Election	1000 0109	1001 SALARY FULL-TIME	238.00
1000 County General Fund	Election	1000 0109	1005 OVERTIME/OTHER PREMIUM COMPENS	103.00
1000 County General Fund	Election	1000 0109	1009 HEALTH INSURANCE MATCHING	2,055.00
1000 County General Fund	Computer/IS	1000 0115	1016 LIFE INSURANCE	264.00
1000 County General Fund	General Services	1000 0118	1005 OVERTIME/OTHER PREMIUM COMPENS	11.00
1000 County General Fund	Human Resources	1000 0121	1005 OVERTIME/OTHER PREMIUM COMPENS	17.00
1000 County General Fund	Sheriff-Enforcement	1000 0400	1005 OVERTIME/OTHER PREMIUM COMPENS	5,961.00
				21,737.00
2000 Road Fund	Road	0200105	1001 SALARIES, FULL-TIME	158.00
2000 Road Fund	Road	0200225	1001 SALARIES, FULL-TIME	369.00
2000 Road Fund	Road	0200232	1001 SALARIES, FULL-TIME	237.00
2000 Road Fund	Road	2000 0200	1005 OVERTIME/OTHER PREMIUM COMPENS	2,871.00
				3,635.00
3017 Jail Fund	Jail	0418253	1001 SALARIES, FULL-TIME	508.00
3017 Jail Fund	Jail	0418317	1001 SALARIES, FULL-TIME	197.00
3017 Jail Fund	Jail	0418321	1001 SALARIES, FULL-TIME	1,974.00
3017 Jail Fund	Jail	0418408	1001 SALARIES, FULL-TIME	396.00
3017 Jail Fund	Jail	0418 0418	1005 OVERTIME/OTHER PREMIUM COMPENS	59,874.00
3017 Jail Fund	Jail	3017 0418	1009 HEALTH INSURANCE MATCHING	18,906.00
				81,855.00

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE RECOGNIZING ADDITIONAL
REVENUES OF \$6,305 IN THE GENERAL
FUND; APPROPRIATING THE AMOUNT OF
\$29,707 FROM THE GENERAL FUND TO
GENERAL FUND BUDGETS; RECOGNIZING
AND APPROPRIATING REVENUES IN THE
DEM GRANT, DRUG ENFORCEMENT-STATE,
AND DRUG ENFORCEMENT-FEDERAL
FUNDS; AND APPROPRIATING THE AMOUNT
OF \$1,658 FROM THE BOATING SAFETY FUND
TO THE BOATING SAFETY BUDGET FOR 2015.**

ARTICLE 1. Additional revenues in the amount of \$6,305 is hereby recognized in the Donations-Animal Shelter Revenue Line Item of the General Fund (1000-8755) for 2015

ARTICLE 2. There is hereby appropriated the amount of \$29,707 from the General Fund to line items in the following budgets 2015:

<u>Animal Shelter</u>			
Small Equipment (10000308-2002)	\$	3,000	
Medical Equipment (10000308-2014)		1,805	
Parts & Repairs (10000308-2023)		<u>1,500</u>	\$ 6,305
<u>Sheriff-Work Release</u>			
General Supplies (10000428-2001)	\$	13,396	
Parts & Repairs (10000428-2023)		10,000	
Lumber & Pilings (10000428-2028)		<u>6</u>	<u>23,402</u>
TOTAL APPROPRIATION:			<u>\$ 29,707</u>

ARTICLE 3. There is hereby recognized additional revenue of \$196 in the Homeland Security Grant Revenue Line Item of the DEM Grant Fund (1901-7105) for 2015.

ARTICLE 4. There is hereby appropriated the amount of \$196 from the DEM Grant Fund to the Small Equipment Line Item of the SHSGP-USAR 2014 Budget (19010559-2002) for 2015.

ARTICLE 5. There is hereby recognized additional revenue of \$5,001 in the State Drug Seizures (4th Judicial) Revenue Line Item of the Drug Enforcement-State Fund (3404-7408) for 2015.

ARTICLE 6. There is hereby appropriated the amount of \$5,001 from the Drug Enforcement-State Fund to the General Supplies Line Item of the Drug Enforcement-State Budget (34040400-2001) for 2015.

ARTICLE 7. There is hereby recognized additional revenue of \$7,000 in the Federal Drug Seizures Revenue Line Item of the Drug Enforcement-Federal Fund (3405-7409) for 2015.

ARTICLE 8. There is hereby appropriated the amount of \$7,000 from the Drug Enforcement-Federal Fund to the following line items in the Drug Enforcement-Federal Budget for 2015:

<u>Drug Enforcement-Federal</u>	
General Supplies (34050400-2001)	\$ 6,400
Medicine & Drugs (34050400-2004)	100
Postage (34050400-3021)	<u>500</u>
TOTAL APPROPRIATION:	<u>\$ 7,000</u>

ARTICLE 9. There is hereby appropriated the amount of \$1,658 from the Boating Safety Fund to the following line items in the Boating Safety Budget for 2015:

<u>Boating Safety</u>	
General Supplies (30190400-2001)	\$ 1,327
Small Equipment (30190400-2002)	180
Clothing/Uniforms (30190400-2006)	43
Parts & Repairs (30190400-2023)	74
Postage (30190400-3021)	<u>34</u>
TOTAL APPROPRIATION:	<u>\$ 1,658</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

AN ORDINANCE ANTICIPATING ADDITIONAL REVENUES OF \$200,000 IN THE DRUG COURT GRANT FUND; SUSPENDING BUDGET CONTROLS TO CREATE AN ADDITIONAL PERSONNEL POSITION IN THE OJP DRUG COURT ENHANCEMENT GRANT BUDGET; AND APPROPRIATING THE AMOUNT OF \$200,000 FROM THE DRUG COURT GRANT FUND TO THE OJP DRUG COURT ENHANCEMENT GRANT BUDGET FOR 2015.

ARTICLE 1. There is hereby anticipated additional revenue of \$200,000 in the Other Federal Grants Revenue Line Item of the Drug Court Grant Fund (1903-7109) for 2015.

ARTICLE 2. Budget Controls are hereby suspended and the position of Social Worker, Position 0483001 (Grade 17) is hereby created in the OJP Drug Court Enhancement Grant Budget of the Drug Court Grant Fund (19030483) for 2015.

ARTICLE 3. There is hereby appropriated the amount of \$200,000 from the Drug Court Grant Fund to the following line items in the OJP Drug Court Enhancement Grant Budget for 2015:

<u>OJP Drug Court Enhancement Grant Budget:</u>	
Salaries, Full time, Position 0483001(19030483-1001)	\$ 35,000
Social Security Matching (19030483-1006)	2,720
Noncontributory Retirement (19030483-1008)	5,075
Health Insurance Matching (19030483-1009)	4,932
Life Insurance (19030483-1016)	132
Medical/Dental/Hospital (19030483-3006)	20,000
Other Professional Services (19030483-3009)	127,941
Computer Software (19030483-3102)	<u>4,200</u>
 TOTAL APPROPRIATION:	 <u>\$ 200,000</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Rick Cochran _____

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 \$51,972 IN THE LAW
ENFORCEMENT GRANT FUND; AND
APPROPRIATING THE AMOUNT OF \$51,972
FROM THE LAW ENFORCEMENT GRANT
FUND TO THE SCAAP 2015 BUDGET FOR
2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$51,972 in the Other Federal Grants Revenue Line Item of the Law Enforcement Grant Fund (1904-7109) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$51,972 from the Law Enforcement Grant Fund to the Small Equipment Line Item in the SCAAP 2015 Budget (19040475-2002) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Rick Cochran

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE ANTICIPATING REVENUE IN
THE AMOUNT OF \$7,000 IN THE DEM GRANT
FUND; AND APPROPRIATING THE AMOUNT OF
\$7,000 FROM THE DEM GRANT FUND TO THE
USAR-GIF 2015 BUDGET.**

ARTICLE 1. There is hereby anticipated additional revenue in the amount of \$7,000 in the State Grants Revenue Line Item of the DEM Grant Fund (1900-7010) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$7,000 from the DEM Grant Fund to the Small Equipment Line Item in the USAR-GIF 2015 Budget (19040554-2002) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Rick Cochran

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 \$8,989 IN THE TYSON
PROJECT FUND; AND APPROPRIATING THE
AMOUNT OF \$8,989 FROM THE TYSON
PROJECT FUND TO THE TYSON PROJECT
BUDGET FOR 2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$8,989 in the Other Federal Grants Revenue Line Item of the Tyson Project Fund (3551-7109) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$8,989 from the Tyson Project Fund to the Other Professional Services Line Item in the Tyson Project Budget (35510151-3009) for 2015.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor: _____ Rick Cochran _____

Date of Passage: _____

Votes For: _____ Votes Against: _____

Abstention: _____ Absent: _____

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 AN APPLICATION FOR AN INTERNET CRIMES AGAINST CHILDREN GRANT.

WHEREAS, Washington County has received said grant in the past; and,

WHEREAS, it is the desire of the Sheriff, the County Judge and the Quorum Court to submit an application for said grant to be used for internet crimes against children; and,

WHEREAS, if approved, said grant will be for a maximum amount of \$15,000 and requires no match 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 a grant application as stated above.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

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 AN APPLICATION FOR AN ACCOUNTABILITY COURT FUNDING GRANT.

WHEREAS, it is the desire of the Circuit Judges, the County Judge and the Quorum Court to submit an application to the State of Arkansas for a Accountability Court Funding Grant to be used for costs associated with specialty courts; and,

WHEREAS, if approved, said grant is anticipated to be no less than \$213,000 and will require no match 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 a 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 ENACTED:**

**AN ORDINANCE ANTICIPATING ADDITIONAL
REVENUES OF \$59,512 IN THE DRUG COURT
GRANT FUND; AND APPROPRIATING THE
AMOUNT OF \$59,512 FROM THE DRUG
COURT GRANT FUND TO THE SAMHSA
BUDGET FOR 2015.**

ARTICLE 1. There is hereby anticipated additional revenue of \$59,512 in the Other Federal Grants Revenue Line Item of the Drug Court Grant Fund (1903-7109) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$59,512 from the Drug Court Grant Fund to the Medical/Dental/Hospital Line Item in the SAMHSA (19030484-3006) Budget 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 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 COMPLETE THE
REPAYMENT OF ACT 663 MONIES OWED
TO THE ARKANSAS DEPARTMENT OF
FINANCE AND ADMINISTRATION.**

WHEREAS, Ordinances No. 2015-20 and 2015-51 appropriated the amount of \$997,920 to the General Services Budget for the repayment of Act 663 monies owed to the Arkansas Department of Finance and Administration; and,

WHEREAS, the Quorum Court would like to remit the balance of this obligation before the end of the year; and,

WHEREAS, it has been determined that this payment would not have any negative effect on the County's finances; and,

WHEREAS, Ordinance 2015-20 is in 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 Washington County Treasurer is hereby directed and authorized to pay the remaining balance of \$331,230.68 by November 3, 2015, as the final installment to the Arkansas Department of Finance and Administration.

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

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

ORDINANCE NO. 2015-_____

APPROPRIATION ORDINANCE:

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

**AN ORDINANCE RECOGNIZING ADDITIONAL
REVENUE OF \$561 IN THE DRUG COURT
GRANT FUND AND APPROPRIATING SUCH TO
THE SAMHSA-3 BUDGET FOR 2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$561 in the Reimbursement-Trip and Conference Revenue Line Item of Drug Court Grant Fund (1903-8771) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$561 from the Drug Court Grant Fund to the Miscellaneous Refunds Line Item of the SAMHSA-3 Budget (19030482-3104) 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 ENACTED:**

**AN ORDINANCE RECOGNIZING ADDITIONAL
REVENUE OF \$49,877 IN THE FLEXIBLE
SPENDING FUND AND APPROPRIATING SUCH
TO THE FLEXIBLE SPENDING BUDGET FOR
2015.**

ARTICLE 1. There is hereby recognized additional revenue of \$49,877 in the Transfer from Flex Spend Revenue Line Item in the Flexible Spending Fund (1800-8807) for 2015.

ARTICLE 2. There is hereby appropriated the amount of \$49,877 from the Flexible Spending Fund to the following line items in the Flexible Spending Budget for 2015:

<u>Flexible Spending</u>	
Disability (18000126-3177)	\$ 7,250
Vision (18000126-3178)	11,756
Group Term Life (18000126-3182)	<u>30,871</u>
TOTAL APPROPRIATION:	<u>\$ 49,877</u>

MARILYN EDWARDS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Sponsor:_____

Date of Passage:_____

Votes For:_____ Votes Against:_____

Abstention:_____ Absent:_____

2016 BUDGET CONTROLS – DRAFT

The following highlighted section of the 2016 Budget Controls was tabled at the September 22 Special Quorum Court meeting.

1. Transfers in Personal Services categories or transfers between departments may only be made by Ordinance.

2. Line item transfers within a departmental budget may be made within and into all categories, with the exception of the Personal Services Category as outlined in Budget Control #1. Transfers going into or out of the Capital Outlay Category shall not exceed \$5,000 per year in the General Fund, excluding the County Judge-Emergency Budget; any transfers exceeding this limit will require approval of the Quorum Court. With the exception of grant funds, no department may purchase supplies or other services and charges for another department except for utilities and cleaning and maintenance services provided by the Buildings & Grounds Department aggregated into the general budget. This does not apply to departments who work together in cost sharing projects.

/kb

A.C.A. § 26-25-106

Arkansas Code of 1987 Annotated Official Edition
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*** Current through the 2015 Regular Session and First Extraordinary Session. ***

Title 26 Taxation
Subtitle 3. Administration Of Local Taxes
Chapter 25 Levy Of Taxes

Go to the Arkansas Code Archive Directory

A.C.A. § 26-25-106 (2015)

26-25-106. Use of voluntary tax for other purposes.

(a) Whenever the electors of any county of this state may levy a voluntary tax, it shall be unlawful for the county judge, the county court, or any other county official to use or allocate any moneys derived from any voluntary tax for purposes other than for which it was levied and collected.

(b) Any county official violating the provisions of this section shall, upon conviction, be removed from office.

HISTORY: Acts 1967, No. 423, §§ 1, 2; A.S.A. 1947, §§ 84-308, 84-309.

HIERARCHY NOTES:

Tit. 26, Subtit. 3, Ch. 25 Note

Service: **Get by LEXSTAT®**

Citation: **ARCODE 26-25-106**

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1994 Ark. AG LEXIS 133, *

OFFICE OF THE ATTORNEY GENERAL OF THE STATE OF ARKANSAS

Opinion No. 94-003

1994 Ark. AG LEXIS 133

February 24, 1994

CORE TERMS: electors, ordinance, conservation, election, quorum, levy, initiated, general election, foregoing provision, referendum, calendar, clerk, proper procedure, establishment, levying

REQUESTBY:

[*1] Mr. J. Randy Young, P.E.
Executive Director
Arkansas Soil & Water Conservation Commission
101 East Capitol, Suite 350
Little Rock, Arkansas 72201

OPINIONBY:

WINSTON BRYANT, Attorney General; Assistant Attorney General Nancy A. Hall,

OPINION:

This is in response to your request for an opinion regarding **voluntary taxes**. In your correspondence, you specifically reference Op. Att'y Gen. No. 92-083 in which it was opined that county quorum courts have the authority to levy a **voluntary tax** for the benefit of conservation districts as long as the districts are public entities, rather than private nonprofit corporations. You note that many conservation districts have indicated to you that they are having difficulty in working with county officials to establish such a tax, as there is disagreement about the proper procedure for putting such a tax in place. With regard to these matters, you have inquired as to the proper procedure for establishment of a **voluntary tax** which will be used for the benefit of a conservation district.

As noted in Op. Att'y Gen. No. 92-083, "**voluntary taxes**" are mentioned in A.C.A. § 26-25-106(a) (Repl. 1992), which provides in pertinent part the following:

Whenever the **[*2]** electors of any county of this state may levy a **voluntary tax**, it shall be unlawful for the county judge, the county court, or any other county official to use or allocate any moneys derived from any **voluntary tax** for purposes other than for which it was levied and collected. [Emphasis added.]

Arkansas Code Annotated § 26-73-103(a) (1987) was also cited in Op. Att'y Gen. No. 92-083 as authority for levying a **voluntary tax** for the benefit of a conservation district. That provision states the following:

In addition to all other authority of local governments to levy taxes provided by law, any county, acting through its quorum court, or any municipality, acting through its governing body, may levy any tax not otherwise prohibited by law. However, no ordinance levying . . . any tax not authorized shall be valid until adopted at a special or general election by the qualified electors of the city or in the area of the county where the tax is to be imposed, as the case may be.

While at first glance it might appear that the foregoing provision would require a special or

general election for establishment of a **voluntary tax**, it is my opinion that a **voluntary tax** for the benefit **[*3]** of a conservation district can be established by passage of an ordinance by a county quorum court without such an election. This opinion is based on the fact that the foregoing provision requires elections for "any tax not authorized," and as **voluntary taxes** are implicitly authorized or at least contemplated by the General Assembly in A.C.A. § 26-25-106 (a), as set forth above, the election provisions in A.C.A. § 26-73-103(a) are, in my opinion, inapplicable to such taxes. This determination seems further compelled by the fact that it would seem contrary to common sense to require an election for a tax which would be paid by the citizens of the county on a strictly voluntary basis.

Since, as I have stated above, it is my opinion that a **voluntary tax** can be established by ordinance of the county quorum court, reference should generally be made to A.C.A. §§ 14-14-905 and 14-14-907 (1987) regarding the procedures for adoption of ordinances by county quorum courts. It should also be noted that the electors of a county can exercise the powers of initiative and referendum, as provided for in Amendment 7 of the Arkansas Constitution, in order to establish such a tax. See also A.C.A. **[*4]** § 14-14-905(a) (1987); A.C.A. § 26-25-106(a) (as set forth above and stating "[w]henver the electors of any county of this state may levy a **voluntary tax** . . ."; this section seems to contemplate a measure initiated by the people). In this regard, A.C.A. § 14-14-914(c) (1987) provides the following:

The qualified electors of each county may initiate and amend ordinances and require submission of existing ordinances to a vote of the people by petition if signed by not less than fifteen percent (15%) of the qualified electors voting in the last general election for the office of circuit clerk, or the office of Governor where the electors have abolished the office of circuit clerk. [Emphasis added.]

All petitions for initiated county measures are required to be filed with the county clerk "not less than sixty (60) calendar days nor more than ninety (90) calendar days prior to the date established for the next regular election." A.C.A. § 14-14-915(b)(1) (1987). Measures initiated by the people may only be submitted for a vote at regular or general elections. See Amendment 7. For further requirements and procedures relating to initiated measures and for the **[*5]** requirements relating to referendum, reference should be made to Amendment 7 and to A.C.A. §§ 14-14-914 to -918 (1987).

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Nancy A. Hall.

Legal Topics:

For related research and practice materials, see the following legal topics:

Governments > Legislation > Initiative & Referendum
Governments > Local Governments > General Overview
Tax Law > State & Local Taxes > General Overview

Source: **Combined Source Set 1**  - **AR Cases, Administrative Decisions & Attorney General Opinions, Combined**

Terms: **voluntary tax** (Suggest Terms for My Search)

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