

AGENDA
CRAIGHEAD COUNTY QUORUM COURT
DECEMBER 19, 2016
5:30 P.M.

ASSEMBLY AND PLEDGE OF ALLEGIANCE

OPENING PRAYER

- I. Roll Call
- II. Approval of minutes for November, 2016.
- III. Committee Reports:
 - a. Public Service Committee Report.
 - b. Finance and Administration Committee Report.
 - c. Roads and Transportation Report.
- IV. Review of 2015 Audit
- V. Old Business:
 - a. Third Reading of Ordinance amending the Personnel Policy.
- VI. New Business:
 - a. Resolution appointing Randall Blankenship to serve on The Valley View Fire Protection District for a five (5) year term.
 - b. Resolution appointing Rick Williams to the Craighead/ Jonesboro Library for a five (5) year term.
 - c. Craighead County Budget for 2017.

Craighead County Quorum Court Meeting
Public Service Committee
December 12, 2016
5:30 p.m.

Public Service Committee assembled after the opening of the court meeting and briefing from Judge Ed Hill.

Chair Billie Sue Hoggard called the meeting to order. Members present were: Justice Hoggard, Justice Richard Rogers, and Fred Bowers. David Tennison was absent.

Business discussed as follows:

1. Recommendation to appoint Randall Blankenship to the Valley View Fire Protection District for a five (5) year term on the Board of Directors.
2. Recommendation to appoint Rick Williams to the Jonesboro/Craighead County Library for a five (5) year term.

All present voted to approve both appointments as described. The Resolution(s) will be brought before the full court at the next meeting, which will be December 19, 2016.

With no other business to be discussed, meeting adjourned at approximately 6:00 p.m.

Finance Committee Meeting

December 12, 2016

Finance Committee Members present: Chairman Josh Longmire, Vice Chair Jim Bryant, and Justices Garry Meadows, and Barbara Weinstock. Justice Ken Stacks was absent.

Press: None

Others present: Al Haines, Tony Thomas, County Clerk Kade Holliday, County Treasurer Terry McNatt, Circuit Clerk Candace Edwards, and other guests.

Justice Longmire called the Finance Committee Meeting to order at 5:40 PM and advised that the meeting will be brief due to a scheduled budget meeting to follow.

Justice Longmire asked the county treasurer to bring the committee up to date on revenues and expenditures.

McNatt noted that the E911 fund has a negative balance, sales tax are above last year by approximately 6%, 4 lane road tax has brought in 2.5 million since beginning, and public libraries are pass through funds only. Overall expenditures are in line for this time of year.

With no other business to be discussed, the meeting stood adjourned at 5:45 PM.

Craighead County Quorum Court Meeting
December 12, 2016
Roads and Transportation Committee

Members of the Roads and Transportation Committee assembled after the meeting of the full court. Members present included: Steve Cline, Terry Couch, Ray Kidd, and Max Render.

Others present included Eugene Neff—Road Superintendent and Judge Hill.

Justice Kidd called the meeting to order after the meeting of the full court:

1. Eugene Neff updated the committee regarding the monthly road reported distributed during the meeting of the full court.
2. Superintendent Neff entertained questions regarding his report and other minor road issues.

With no other business, the committee adjourned so that members could attend the budget committee meeting.

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Linda Chesterfield
Senate Vice Chair



Rep. Mary Broadaway
House Chair
Rep. Sue Scott
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING, COMPLIANCE AND OTHER MATTERS,
AND OTHER ISSUES BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Craighead County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, and have issued our report thereon dated July 7, 2016. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were qualified because required disclosures were not made concerning deposit risks.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency to be a material weakness:

2015-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording transactions should be distributed among appropriate employees. The County officials, as specified in the Other Issues section of this report, again did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the County's assets, because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

The County officials, as specified in the Other Issues section of this report, responded and indicated that their offices will segregate the duties relating to initiating, receipting, depositing, disbursing, and recording transactions to the extent possible with the current staffing levels.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Entity's Response to Finding

The County's response to the finding identified in our audit is described above. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Other Issues

The following issues are not significant deficiencies, material weaknesses, or material instances of noncompliance, but are issues that are presented to assist in the efficient operation of the County.

The commentary contained in this section relates to the following officials that held office during 2015:

County Judge: Ed Hill
Treasurer: Terry McNatt
Sheriff: Marty Boyd
Tax Collector: Marsha Phillips
County Clerk: Kade Holliday
Circuit Clerk: Candace Edwards
Assessor: Hannah Towell
District Court Clerk: Joe Monroe

Our audit procedures indicated that the offices of **Treasurer, Sheriff, Tax Collector, County Clerk, Circuit Clerk, Assessor, and District Court Clerk** were in substantial compliance with Arkansas fiscal and financial laws. Noncompliance with state law and accepted accounting practices was noted in the office of **County Judge**.

County Judge

Unauthorized per diem compensation totaling \$3,816 was improperly disbursed to four Quorum Court members who did not attend the Quorum Court meetings, in noncompliance with Ark. Code Ann. § 14-14-1205.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Marti Steel, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
July 7, 2016

BE IT ENACTED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE AMENDING ORDINANCE NO. 2014-3 TO AMEND THE COUNTY EMPLOYMENT/PERSONNEL POLICY HANDBOOK."

Section 1. Section 14 of the Craighead County Employment/Personnel Policy Handbook entitled "Personnel Policies is hereby amended to read as follows:

I. Conflicts of Interest, Ethics, and Nepotism

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a family member as a result of business dealings with Craighead County. For the purposes of this policy, a family member is mother, father, mother-in-law, father-in-law, son, daughter, foster or stepchildren, husband, wife, brother, sister, brother-in-law, sister-in-law, uncle, aunt, nephew, niece, grandfather, grandmother, grandson, and granddaughter.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose it to his/her supervisor/elected official and Purchasing Department as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or family member has a significant ownership interest in a firm with which Craighead County does business, but also when an employee or family member receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealing involving Craighead County. Craighead County recognizes the right of employees to engage in activities outside of their employment which are of a private nature and unrelated to OUR activities. However, the employee must disclose conflicts so that Craighead County may assess and prevent potential conflicts of interest from arising. For more information, refer to A.C.A. §14-14-1202.

The employment of persons who are related to each other is limited to employment not within the same line of supervision. No employee shall be under the direct line of supervision of a relative.

A "relative" is defined in paragraph one of this section (see above). When marriage results in an employee being supervised by a relative, the situation may be resolved by transfer to another available position in the County or resignation. If transfer alternatives are available, the employee will be given the opportunity to select among the available alternatives. If no alternative position is available within 60 days, the

County will take action to resolve the situation up to and including immediate termination.

However, this does not alter the status of that person as an "at-will" employee. The nepotism provision applies to all employees hired after the date of adoption of these personnel policies and procedures by the Craighead County Quorum Court.

Dated this _____ day of _____ 2016.

APPROVED _____

Ed Hill
County Judge

ATTEST: _____

Kade Holliday
County Clerk

RESOLUTION NO. _____

A RESOLUTION APPROVING THE APPOINTMENT OF A BOARD MEMBER TO THE BOARD OF DIRECTORS OF THE VALLEY VIEW FIRE PROTECTION DISTRICT.

WHEREAS, ACT 742 OF THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS, STATES THAT THE COUNTY JUDGE OF EACH COUNTY IS THE APPROPRIATE PERSON TO APPOINT AND REAPPOINT BOARD MEMBERS TO THE VALLEY VIEW FIRE PROTECTION DISTRICT BOARD OF DIRECTORS.

WHEREAS, THE SAID COUNTY JUDGE DOES HEREBY MAKE THE FOLLOWING APPOINTMENT TO THE BOARD OF DIRECTORS OF THE VALLEY VIEW FIRE PROTECTION DISTRICT FOR THE FOLLOWING TERM.

A VACANCY EXISTS AND RANDALL BLANKENSHIP HAS BEEN RECOMMENDED TO FILL THIS SLOT.

BE IT HEREBY RESOLVED BY THE CRAIGHEAD COUNTY QUORUM COURT THAT RANDALL BLANKENSHIP, 1446 HWY. 349, JONESBORO, AR 72401 BE APPOINTED TO THE BOARD OF DIRECTORS OF THE VALLEY VIEW FIRE DEPARTMENT; AND WILL SERVE A FIVE (5) YEAR TERM. THIS TERM WILL BEGIN ON DECEMBER 19, 2016 AND EXPIRE ON 2021.

DATED _____ DAY OF DECEMBER, 2016.

**APPROVED: _____
JUDGE ED HILL
CRAIGHEAD COUNTY JUDGE**

**ATTEST: _____
KADE HOLLIDAY
CRAIGHEAD COUNTY CLERK**

RESOLUTION NO. _____

A RESOLUTION APPROVING THE APPOINTMENT OF A BOARD MEMBER TO THE CRAIGHEAD COUNTY/JONESBORO PUBLIC LIBRARY BOARD OF DIRECTORS.

WHEREAS, ACT 742 OF THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS, STATES THAT THE COUNTY JUDGE OF EACH COUNTY IS THE APPROPRIATE PERSON TO APPOINT AND REAPPOINT BOARD MEMBERS TO THE CRAIGHEAD COUNTY/JONESBORO PUBLIC LIBRARY BOARD OF DIRECTORS.

WHEREAS, A VACANCY ON THE BOARD OF DIRECTORS EXISTS DUE TO THE RESIGNATION OF KEVIN MULHOLLAND.

BE IT HEREBY RESOLVED BY THE CRAIGHEAD COUNTY QUORUM COURT THAT RICK WILLIAMS, 90 CR 7628, JONESBORO, AR 72404 BE APPOINTED TO SERVE OUT THIS UNEXPIRED TERM; SAID TERM TO BECOME EFFECTIVE ON 12-19-2016 AND EXPIRE ON 4-01-2021. TERM WILL BECOME VALID UPON APPROVAL OF THE QUORUM COURT AND FILING IN THE COUNTY CLERK'S OFFICE.

DATED THIS _____ DAY OF, DECEMBER 2016.

APPROVED: _____
JUDGE ED HILL
CRAIGHEAD COUNTY JUDGE

ATTEST: _____
KADE HOLLIDAY
CRAIGHEAD COUNTY CLERK

ORDINANCE

APPROPRIATION ORDINANCE NO. _____

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED; "AN ORDINANCE TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR CALENDAR YEAR 2017."

SECTION 1. ANNUAL BUDGET ADOPTED BY REFERENCE. THE ANNUAL BUDGET FOR CALENDAR YEAR 2017 IDENTIFIED AS **"2017 ANNUAL BUDGET,"** CRAIGHEAD COUNTY, ARKANSAS, DATED _____, 2016 IS HEREBY ADOPTED BY REFERENCE. A COPY OF SAID BUDGET SHALL BE FILED IN THE OFFICE OF THE COUNTY CLERK AND SHALL BE AVAILABLE FOR INSPECTION AND COPYING BY ANY PERSON DURING NORMAL OFFICE HOURS.

SECTION 2. NONRESTRICTED EXPENDITURE CATEGORIES. EXPENDITURE OF FUNDS APPROPRIATED BY THIS ORDINANCE SHALL NOT BE RESTRICTED TO THE LINE ITEM EXPENDITURE CODES COMPRISING THE FOUR MAJOR CATEGORIES OF EXPENDITURES - PERSONAL SERVICES, SUPPLIES, OTHER SERVICES AND CHARGES, AND CAPITAL OUTLAYS, BUT SHALL BE RESTRICTED TO OFFICE/DEPARTMENTAL EXPENDITURES WITHIN THE ABOVE ENUMERATED FOUR MAJOR CATEGORIES OF EXPENDITURES EXCEPT FOR FUNDS APPROPRIATED FOR PERSONNEL SALARIES AND WAGES AND RELATED EMPLOYEE BENEFITS. PERSONNEL EXPENDITURES SHALL NOT EXCEED THE DOLLAR AMOUNTS, NUMBER OF EMPLOYEES, AND SALARY OR WAGE RATES SPECIFIED IN THE ANNUAL BUDGET OR AN AMENDMENT THERETO.

ORDINANCE

SECTION 3. EXPENDITURE RESTRICTED TO SPECIFIED FUNDS.

NO EXPENDITURE OF APPROPRIATED FUNDS SHALL BE MADE FROM ANY FUND OTHER THAN THE FUND SPECIFIED IN THIS ORDINANCE OR AN AMENDMENT THERETO.

SECTION 4. TRANSFERS. ANY TRANSFER OF MONIES BETWEEN

THE VARIOUS FUNDS OF THE COUNTY OR BETWEEN THE FOUR MAJOR CATEGORIES OF EXPENDITURES, PERSONAL SERVICES, SUPPLIES, OTHER SERVICES AND CHARGES, AND CAPITAL

OUTLAYS, SHALL BE MADE ONLY WITH PRIOR APPROVAL OF THE

CRAIGHEAD COUNTY QUORUM COURT. PROVIDED, HOWEVER, ALL

TRANSFERS BUDGETED FOR IN THE ANNUAL BUDGET SHALL BE

EXEMPT FROM THE PROVISIONS OF THIS SECTION.

SECTION 5. MAXIMUM APPROPRIATED AMOUNTS

FUND 1000 COUNTY GENERAL		2017
OFFICE/DEPARTMENT		BUDGETED
		AMOUNT
0100 COUNTY JUDGE	\$	338,530.95
0101 COUNTY CLERK	\$	448,649.83
0103 COUNTY TREASURER	\$	167,072.39
0104 COUNTY COLLECTOR	\$	332,420.07
0105 COUNTY ASSESSOR	\$	1,280,169.98
0106 EQUALIZATION BOARD	\$	12,034.00
0107 QUORUM COURT	\$	195,354.46
0108 BUILDING MAINTENANCE	\$	786,107.76
0109 ELECTION COMMISSION	\$	268,314.00
0110 COUNTY PLANNING BOARD	\$	11,000.00
0114 COMPUTER SERVICES	\$	349,179.97
0117 LAKE CITY CLERK	\$	182,125.64
0118 SOIL CONSERVATION DIST.	\$	6,000.00
0119 CROWLEY'S RIDGE DEV COUNCIL	\$	5,000.00
0120 ECONOMIC DEVELOPMENT	\$	144,250.00
0121 EAST ARKANSAS RESOURCE CONSERV & DEVELOPMENT	\$	200.00
0124 ASSOCIATION OF ARKANSAS COUNTIES	\$	3,914.00
0125 INTERFUND TRANSFERS	\$	250,000.00
0126 EAST ARK. PLANNING & DEV. DIST.(2010 CENSUS)	\$	9,644.30
0127 COBRA & RETIREE HEALTH INSURANCE	\$	35,000.00
0300 COUNTY HEALTH UNIT	\$	30,710.00
0305 ARKANSAS CHILDREN'S HOSP.	\$	2,500.00
0306 ST. JUDE HOSPITAL	\$	2,500.00
0307 AMERICAN RED CROSS	\$	2,000.00

ORDINANCE

0308 ST. BERNARDS HEALTHCARE	\$	5,000.00
0309 NEA BAPTIST CHARITABLE FOUNDATION	\$	5,000.00
0400 COUNTY SHERIFF	\$	3,596,264.78
0401 CIRCUIT COURT ADMINISTRATOR	\$	13,600.00
0403 TRIAL COURT ADMINISTRATOR II	\$	10,000.00
0404 TRIAL COURT ADMINISTRATOR III	\$	10,000.00
0405 TRIAL COURT ADMINISTRATOR IV	\$	10,000.00
0406 TRIAL COURT ADMINISTRATOR V	\$	10,000.00
0409 DISTRICT COURT	\$	920,173.94
0414 JUVENILE COURT	\$	367,928.11
0416 PROSECUTING ATTORNEY	\$	51,371.57
0418 COUNTY JAIL	\$	4,734,600.81
0419 COUNTY CORONER	\$	135,423.84
0420 CONSTABLE	\$	7,370.35
0422 CIRCUIT COURT	\$	432,501.66
0424 DRUG TASK FORCE	\$	159,300.48
0425 DEPUTY PROSECUTING ATTY.	\$	243,235.92
0435 VICTIM/WITNESS ASSISTANCE	\$	206,584.77
0500 OFFICE OF EMERGENCY MANAGEMENT	\$	171,027.72
0800 VETERANS SERVICE	\$	71,721.40
0801 COUNTY EXTENSION OFFICE	\$	115,724.21
0802 PAUPERS & WELFARE	\$	5,000.00
0804 CONSOLIDATED YOUTH SERVICES	\$	4,812.00
0805 SENIOR CITIZENS	\$	2,500.00
0806 CHILDREN'S ADVOCACY GROUP	\$	1,500.00
0807 OUT OF THE DARK, INC	\$	1,500.00
0808 DISABLED AMERICAN VETERANS	\$	5,000.00
TOTAL AMOUNT BUDGETED	\$	16,159,818.89

GENERAL CAPITAL FUNDS AND SPECIAL REVENUE FUNDS OFFICE/DEPARTMENT		BUDGETED AMOUNT
FUND 1892 CAPITAL FUND	\$	900.00
DEPT 0127 CONSTRUCTION (GENERAL REV)		
FUND 2000 COUNTY ROAD DEPARTMENT FUND	\$	7,002,966.09
DEPT 0200 COUNTY ROAD DEPARTMENT (SPECIAL REV)		
FUND 3000 TREASURER'S AUTOMATION FUND	\$	63,751.78
DEPT 0103 COUNTY TREASURER (SPECIAL REV)(21-6-302)		
FUND 3001 COLLECTOR AUTOMATION FUND	\$	344,572.64
DEPT 0104 COUNTY COLLECTOR (SPECIAL REV)(21-6-305)		
FUND 3002 CIRCUIT COURT AUTOMATION FUND	\$	38,110.00
DEPT 0422 CIRCUIT COURT (ACT 1262 OF 1995) (SPECIAL REV)(16-13-704)		
FUND 3003 WD DISTRICT COURT AUTOMATION FUND	\$	42,085.00
DEPT 0409 DISTRICT COURT (SPECIAL REV)(16-13-704)		
FUND 3004 ASSESSORS AMENDMENT 79 FUND (PROPERTY TAX RELIEF)	\$	8,460.00
DEPT 0105 COUNTY ASSESSOR (SPECIAL REV)(26-26-310)		

ORDINANCE

FUND 3005 COUNTY CLERK'S COST FUND DEPT 0101 COUNTY CLERK (SPECIAL REV)(21-6-413)	\$ 53,040.00
FUND 3006 RECORDER'S COST FUND (CIRCUIT CLERK) DEPT 0102 CIRCUIT CLERK (SPECIAL REV)(21-6-306)	\$ 942,704.71
FUND 3008 COUNTY PUBLIC LIBRARY FUND (2 MILL TAX) DEPT 0603 CRAIGHEAD/JONESBORO PUBLIC LIBRARY (SPECIAL REV)	\$ 788,698.00
FUND 3012 CHILD SUPPORT COST FUND(CIRCUIT CLERK) DEPT 0102 CIRCUIT CLERK (SPECIAL REV)(9-10-109)	\$ 10,530.00
FUND 3014 COMMUNICATION FACILITY & EQUIPMENT FUND(SHERIFF) DEPT 0400 SHERIFF (SPECIAL REV)(21-6-307)	\$ 135,159.00
FUND 3015 DRUG CONTROL FUND(SHERIFF) DEPT 0400 SHERIFF (SPECIAL REV)(5-64-505)	\$ 11,400.00
FUND 3017 JAIL OPERATION & MAINTENANCE FUND(COST DEFRAYMENT) DEPT 0418 JAIL (SPECIAL REV)(16-17-129)	\$ 408,950.00
FUND 3018 COUNTY DETENTION FACILITY FUND(BOOKING & ADM FEE) (ACT DEPT 0418 COUNTY JAIL (SPECIAL REV)(12-41-505)	\$ 68,000.00
FUND 3019 BOATING SAFETY FUND(SHERIFF)(EMERGENCY RESCUE WATEF DEPT 0400 SHERIFF (SPECIAL REV)(27-101-110)	\$ 23,252.00
FUND 3020 EMERGENCY 911 FUND DEPT 0501 911 SERVICES (SPECIAL REV)	\$ 288,000.00
FUND 3022 EMERGENCY VEHICLE FUND(SHERIFF)(FAIL TO LICENSE) DEPT 0400 SHERIFF (SPECIAL REV)(27-22-103)	\$ 110,547.00
FUND 3026 INDIGENT CRIMINAL DEFENSE FUND(PUBLIC DEFENDER) DEPT 0417 PUBLIC DEFENDER (SPECIAL REV)(14-20-102)	\$ 110,896.70
FUND 3028 ADULT DRUG COURT FEE FUND (CIRCUIT COURT) DEPT 0422 CIRCUIT DRUG COURT FEE FUND (SPECIAL REV)(16-98-304)	\$ 1,200.00
FUND 3029 PUBLIC SAFETY FUND(DISTRICT COURT) DEPT 0409 DISTRICT COURT (SPECIAL REV)(27-34-108)	\$ 2,040.00
FUND 3031 JUVENILE PROBATION FEE FUND(SERVICES AND SUPPLIES) DEPT 0414 JUVENILE COURT (SPECIAL REV)(16-13-326)	\$ 52,402.50
FUND 3039 CIRCUIT CLERK COMMISSION FEE FUND DEPT 0102 COMMISSIONED REAL-ESTATE SALES(ACT 291 OF 2013) (SPEC REV)	\$ 5,850.00

ORDINANCE

FUND 3400 BONO LAKE PROJECT FUND(SPECIAL REV, 1% SALES TAX DEPT 0604 BONO LAKE,OCT,NOV,DEC,COUNTY WIDE COLLECTION(SPECIAL REV)	\$	1,993.00
FUND 3414 JUVENILE DRUG COURT FEE FUND DEPT 0414 JUVENILE DRUG COURT FEE FUND(SPECIAL REV)	\$	2,650.00
FUND 3416 SHERIFF'S DONATION FUND DEPT 0400 DONATED FUNDS FOR SHERIFF'S USE(SPECIAL REV)	\$	-
FUND 3490 DRUG ABUSE RESISTANCE EDUCATION FUND (D.A.R.E.)(SHERIFF DEPT 0400 SHERIFF (SPECIAL REV)	\$	47,386.00
FUND 3492 SHERIFF FEDERAL DRUG FORFEITURE FUND DEPT 0400 SHERIFF (SPECIAL REV)	\$	13,871.00
FUND 3494 ED DISTRICT COURT AUTOMATION FUND DEPT 0409 DISTRICT COURT (SPECIAL REV)(16-13-704)	\$	4,833.00
FUND 3496 DISTRICT COURT CIVIL SETTLEMENT FUND DEPT 0409 DISTRICT COURT (SPECIAL REV)	\$	1,550.00
FUND 3498 COUNTY JAIL FUND DEPT 0418 COUNTY JAIL (SPECIAL REV)	\$	188,510.00
FUND 3501 JUVENILE DETENTION FACILITIES GRANT FUND(OPERATING SUP DEPT 0418 COUNTY JAIL (STATE) (SPECIAL REV)	\$	31,167.00
FUND 3504 ADULT DRUG COURT GRANT FUND DEPT 0421 DRUG COURT GRANT(SPECIAL REV)(ORD 2013-8)	\$	3,000.00
FUND 3506 FEMA EMERGENCY SHELTER GRANT FUND DEPT 0808 FEMA SHELTER(SPECIAL REV)	\$	4,000.00
FUND 3556 ACCOUNTABILITY COURT GRANT JUVENILE DRUG COURT FUND DEPT 0414 JUVENILE DRUG COURT(SPECIAL REVENUE)	\$	10,700.00
FUND 3558 ACCOUNTABILITY COURT GRANT MENTAL HEALTH COURT FUND DEPT 0422 MENTAL HEALTH COURT CRAIGHEAD COUNTY(SPECIAL REV)	\$	16,900.00
FUND 3560 ACCOUNTABILITY COURT GRANT VETERANS DIVERSION FUND DEPT 0422 VETERANS DIVERSION PROGRAM(SPECIAL REV)	\$	12,300.00
FUND 3562 ACCOUNTABILITY COURT GRANT DWI FUND DEPT 0409 DWI COURT(SPECIAL REV)	\$	7,510.00
FUND 3564 ACCOUNTABILITY COURT GRANT ADULT DRUG COURT FUND DEPT 0422 ADULT DRUG COURT(SPECIAL REV)	\$	31,000.00
FUND 3566 ACCOUNTABILITY COURT GRANT MENTAL HEALTH COURT FUND DEPT 0422 MENTAL HEALTH COURT CRITTENDEN COUNTY(SPECIAL REV)	\$	19,400.00

ORDINANCE

FUND 3568 HAZARD MITIGATION PROJECT GRANT FUND DEPT 0500 HAZARD MITIGATION PROJECT	\$	30.00
FUND 3570 ADEM HOMELAND SECURITY FY15 GRANT FUND DEPT 0500 FEMA TYPE 2 HAZMAT/WMD SHSGP GRANT PROGRAM(SP REV)	\$	60.00
FUND 3572 SAMHSA ADULT COLLABORATION GRANT FUND DEPT 0808 ADULT TREATMENT COURT COLLABORATIVE (SPECIAL REV)	\$	310,399.00
FUND 3578 DISTRICT COURT DWI COURT FUND(GRANT) DEPT 0409 DIST CT DWI PILOT PROGRAM(SPECIAL REV)	\$	15,000.00
FUND 3594 PROJECT LIFESAVER (ALZHEIMERS) FUND(SHERIFF) DEPT 0400 COUNTY SHERIFF (SPECIAL REV)	\$	980.00
FUND 3596 SHERIFF LOCAL LAW ENFORCEMENT BLOCK GRANT FUND DEPT 0400 COUNTY SHERIFF (JAG PROGRAM) (SPECIAL REV)	\$	4,200.00
FUND 3598 COURTHOUE SECURITY GRANT FUND DEPT 0422 CIRCUIT COOURT (SPECIAL REV)	\$	14,400.00
FUND 6400 JONESBORO PUBLIC LIBRARY FUND DEPT 0600 CRAIGHEAD/JONESBORO PUBLIC LIBRARY (SPECIAL REV)	\$	2,321,261.00
TOTAL CAPITAL AND SPECIAL REVENUE	\$	13,576,615.41
TOTAL AMOUNT BUDGETED	\$	29,736,434.30

SECTION 6. SEVERABILITY. IF ANY PROVISION OF THIS
ORDINANCE OR THE APPLICATION THEREOF TO ANY PERSON OR
CIRCUMSTANCE IS HELD INVALID, SUCH INVALIDITY SHALL NOT
AFFECT OTHER PROVISIONS OR APPLICATIONS OF THE ORDINANCE
WHICH CAN BE GIVEN EFFECT WITHOUT THE INVALID PROVISIONS
OR APPLICATION, AND TO THIS END, THE PROVISIONS OF THIS
ORDINANCE ARE DECLARED TO BE SEVERABLE.

ORDINANCE

SECTION 7. THIS ORDINANCE, BEING NECESSARY FOR THE
PROTECTION AND PRESERVATION OF PUBLIC HEALTH AND SAFETY,
AN EMERGENCY IS HEREBY DECLARED TO EXIST AND THIS
ORDINANCE SHALL TAKE EFFECT UPON PASSAGE AND PUBLICATION.

DATED THIS _____ DAY OF _____, 2016

APPROVED: _____
ED HILL
CRAIGHEAD COUNTY JUDGE

ATTEST: _____
KADE HOLLIDAY
CRAIGHEAD COUNTY CLERK

FULL BUDGET DOCUMENT

The link to full budget as proposed for 2017 as follows:

<http://www.craigheadcounty.org/wp-content/uploads/2016/12/2017-Proposed-Operating-Budget.pdf>

If you have problems with the link above, the budget is located on the County Judge's Office website. Click on "Officials" from the top menu at www.craigheadcounty.org, the County Judge Ed Hill, and a link to the document is found under "Budgets".

FULL AUDIT REPORT

A full version of the Arkansas Division of Legislative Audit report for Craighead County Year ended December 31, 2015 is available as follows:

<http://www.arklegaudit.gov/pdf.aspx?id=LOCO01615>

If you have problems with the link above, you can search for the Audit Report using Craighead County as the search criteria at the following page: www.arklegaudit.gov