

**CRAIGHEAD COUNTY QUORUM COURT AGENDA**  
**MONDAY, FEBRUARY 9, 2026**  
**5:30 P.M.**

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CRAIGHEAD COUNTY COURTHOUSE ANNEX ADDITION, 511 UNION, QUORUM COURT

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**INVOCATION**, led by Jimmy Loven, Associate Pastor of The Pentecostals of Lake City

**ASSEMBLY AND PLEDGE OF ALLEGIANCE**

**APPROVAL OF PREVIOUS MEETING'S MINUTES** - January 12th, 2026

**REPORTS FROM COMMITTEES** - Transportation, Public Service, Finance 12-15-25  
and 1-12-26

**OLD BUSINESS**

- A. An Ordinance to Accept Analysis for Alternative County Government Organization- 3<sup>rd</sup> Reading
- B. Ordinance Calling an Election for Alternative Form of Government: Consolidation of Treasurer & Collector- 3<sup>rd</sup> Reading

**NEW BUSINESS**

- A. An Ordinance Amending Ordinance 2025-21 to Correct a Scrivener's Error and Align Elected Officials' Pay with Ordinance 2022-36
- B. An Appropriation Ordinance Amending the 2026 Budget to Correct Line-Items in Ordinance 2025-21
- C. Re-appointment of Erin Morphis to the Valley View Fire Protection District Board
- D. District Court Discussion

**ANNOUNCEMENTS**

**PUBLIC COMMENT**

**ADJOURNMENT TO COMMITTEES**

**Transportation Committee**

- A. Road Report – January 2026
- B. Plat Review – CR# 141 - Shannon Kee Construction

**Public Service Committee**

No Agenda Items

**Finance Committee**

- A. Collector's Report
- B. Treasurer's Report
- C. 2025 Annual Financial Report
- D. Annual Transfer Ordinance

## QUORUM COURT MINUTES January 12, 2026

Judge Day called the meeting to order at 5:30 pm.

Invocation was led by Pastor Cory Epps with Central Baptist Church.

Pledge of Allegiance was led by Justice Myers.

Roll was called and all were present.

Next order of business was the approval of the minutes of December 15, 2025, meeting. Justice Pasmore made the motion to approve, and Justice Myers seconded the motion. Judge Day took a vote, and it passed unanimously.

### OLD BUSINESS

An **ORDINANCE TO ACCEPT THE ANALYSIS FOR ALTERNATIVE COUNTY GOVERNMENT ORGANIZATION** was read by title only for the second reading after a motion to suspend the rules and read by title only was made by Justice Rogers and seconded by Justice Williams.

An **ORDINANCE CALLING FOR AN ELECTION ON THE QUESTION OF REORGANIZING THE COUNTY GOVERNMENT TO BE MORE EFFICIENT BY CREATING AN ALTERNATIVE FORM OF GOVERNMENT AND CONSOLIDATING THE DUTIES OF TREASURER AND COLLECTOR; AND MATTERS PERTAINING THERETO** was read by title only after a motion to suspend the rules and read by title only was made by Justice Cline and seconded by Justice Tennison.

### NEW BUSINESS

Judge Day stated to Quorum Court that there was a **2025 DEPARTMENT OF PUBLIC SAFETY REVIEW OF CRAIGHEAD COUNTY DETENTION CENTER & JUVENILE DETENTION CENTER** for each one of them to review. Sheriff Boyd came forward and stated that the review of the juvenile detention center showed that they will soon need more space, and he also stated that the

review pointed out that the juvenile staff is still shorthanded. Sheriff Boyd stated that the review board applauded a lot of what good is done at the facility, including the education standpoint and how professional the staff is.

Sheriff Boyd then commented that the same is to be said for the adult side of the Detention Center in being understaffed. He then stated even with the pay being moved up it is still hard to recruit new staff. Sheriff Boyd shared that the biggest things in the review are things we are already aware of such as the facility is aging and old with a constant need of maintenance.

Justice Barnes asked Sheriff Boyd how the extra things wrong with the facility have an impact on the safety of the staff at the Detention Center. Sheriff Boyd replied that it has a great impact on both staff and inmates when there is overcrowding. Justice Myers asked if it is the same as Juvenile. Sheriff Boyd stated that juveniles must be housed in a totally separate part of the facility and even then, the employees that work on the adult side can't work on the juvenile side.

Justice Longmire asked how many vacancies in staff there currently are at the Detention Center. Sheriff Boyd said as of last count there were 12 vacancies in the staffing at the Detention Center.

### **ANNOUNCEMENTS**

Judge Day stated Mr. Hartness with the USS Arkansas was present to speak about raising money to support the organization. Mr. Hartness spoke of the organization and their efforts in raising funds for rack curtains to be displayed on the newly commissioned USS Arkansas. He gave a couple of historical highlights of the previous USS Arkansas ships.

### **PUBLIC COMMENT**

Judge Day asked if there were any Public Comments.

Jarrold Stroud of 1505 Elkhorn Lane Jonesboro approached with concerns about the combining of Treasurer and Collector stating that he has worked in local government for over 20 years and to him it seems like any time there is a

consolidation like this, efficiency goes down. He spoke of there being no results of the efficiency going up in the study for Sebastian County. He stated he hopes that it can be addressed.

Robin Martin of 5005 Lamb Lane, Jonesboro approached speaking of an email between Judge Day and the attorney who did the analysis on behalf of the County. She stated that there is a quote in the email from Sebastian County Judge, Steve Hotz, that was left out of the analysis stating that the Sebastian County Judge's office also has a finance department with a comptroller to handle the accounting and budgetary functions of the county. Hotz then stated in that quote that this is what makes it all work so well. Robin Martin then asked what clouds things about the comptroller idea. Judge Day stated that the issue at hand is the combining of the Treasurer and Collector and reducing one elected official. Ms. Martin then asked if it was his desire to add a comptroller and finance department as step two. Judge Day replied with no.

Patty Lack of 4108 Forest Hill Road, Jonesboro approached stating she thinks the crowd is so big because of the issue at hand. She asked how transparent the county is and how much the public really knows about this. She stated that the only article in the paper was on December 17, 2025, after the first reading of the Ordinance to combine offices.

Roseann Askeland of 1901 Sherwood, Jonesboro approached stating that the only thing she has seen presented as a benefit is the loss of a position at \$145,000/year in pay and the new combined position pay would go up to \$180,000. She stated the cost of doing this was not really addressed and she thinks that it is a vital part in this to let the taxpayers know what they are getting out of this.

Kyler Painter of 1008 Oakdale, Jonesboro approached and specifically asked Judge Day why he has consistently been a massive (expletive) towards Garrett Barnes. Judge Day stated he would follow up later.

Sarah Mross of 3307 Kingsbury Street, Jonesboro approached asking if there had been any more evidence for the study presented as discussed in the

previous meeting or will we continue with just the reading pushing the matter to an election. Judge Day replied that there has not been a motion to formally do anything different. Ms. Mross stated that she just wanted to refresh the memory of the Quorum Court that more evidence has been asked for by the public.

Motion to adjourn to committees was made by Justice Couch and seconded by Justice Rogers. All Justices were in favor.

Meeting adjourned at 6:10 pm.

## **Transportation Committee Meeting Minutes**

**Date:** 01/12/2026

### **Call to Order:**

Justice Cline called the meeting to order at 6:12 PM.

### **Attendance:**

Justice Steve Cline, Justice Terry Couch, Justice David Tennison, Justice Garrett Barnes, Brian Crews, and County Judge Marvin Day were present.

### **Road Report:**

Brian Crews provided an update on current road projects.

### **Cockle Burr Slough Bridge Project Planning and Summary:**

Judge updated the committee on the Cockle Burr bridge project and feasibility study.

### **Adjournment:**

With no further business, a motion was made by Justice Terry Couch to adjourn, seconded by Justice Garrett Barnes. All in favor. Meeting adjourned at 6:21 PM.

## **Public Services Committee Minutes**

**Date:** 01-12-2022

**Call to Order:** Justice Richard Rogers called the Public Services Committee meeting to order at 6:11 PM.

**Attendance:** Justice Richard Rogers, Justice Brad Noel, Justice Linda Allison, and Justice Kevin Williams

### **Resolution recommending the re-appointment of Erin Morphis to the Valley View Fire Protection District Board:**

Motion to send to the full Quorum court made by Justice Linda Allison and seconded by Justice Kevin Williams. All in favor.

### **Adjournment:**

Motion to adjourn made by Justice Brad Noel and seconded by Justice Linda Allison. All in favor. Meeting adjourned at 6:13 PM.

## Special Called Finance Committee Minutes

Date: 12-15-25

Call to Order: Meeting called to order at 5:15 PM.

Attendance: Justice Josh Longmire – Chair, Justice Dan Pasmore, Justice Darrel Cook, Justice Barry Forrest, Justice Rick Myers, Tax Collector Wes Eddington, and Treasurer Terry McNatt.

### Resolution to Approve 2026 Solid Waste Disposal Authority Budget

Angela Sparks, CEO of the Craighead County Solid Waste Disposal Authority, was present to review the proposed 2026 Solid Waste Budget. A motion by Justice Barry Forrest and a second by Justice Rick Myers were made to pass the resolution to the full Quorum Court. All in favor. Resolution will be presented to the full Quorum Court.

### Adjournment:

With no further business, Justice Darrell Cook made a motion to adjourn, and Justice Dan Pasmore seconded. All in favor. Meeting adjourned.

## **Finance Committee Minutes**

**Date:** 01-12-2026

**Call to Order:** Meeting called to order at 6:12 PM.

**Attendance:** Justice Josh Longmire – Chair, Justice Dan Pasmore, Justice Darrel Cook, Justice Barry Forrest, Justice Rick Myers, Tax Collector Wes Eddington, and Treasurer Terry McNatt.

### **Tax Collection Report:**

Tax Collection report presented by Collector Eddington, noting tax collection is up 2.4%.

### **Treasurer's Report:**

Treasurer Terry McNatt presented the financial report, noting expenditures are down 1.5 million dollars.

### **An Ordinance Amending Ordinance 2025-21 to Correct a Scrivener's Error and Align Elected Officials' Pay with Ordinance 2022-36:**

A motion was made by Justice Darrel Cook and a second from Justice Dan Pasmore to read the ordinance by title only. All in favor. Ordinance read by title only. A motion by Justice Darrel Cook and a second from Justice Dan Pasmore were made to pass the ordinance to the full Quorum Court.

### **An Appropriation Ordinance Amending the 2026 Budget to Correct Line-Items in Ordinance 2025-21**

A motion was made by Justice Darrell Cook and a second from Justice Dan Pasmore to read the ordinance by title only. All in favor. Ordinance read by title only. A motion by Justice Darrel Cook and a second from Justice Dan Pasmore were made to pass the ordinance to the full Quorum Court.

### **Public Comment:**

The committee heard public comments from Robin Martin.

### **Adjournment:**

With no further business, Justice Darrell Cook made a motion to adjourn, and Justice Rick Myers seconded. All in favor. Meeting adjourned.

CRAIGHEAD COUNTY, ARKANSAS

ORDINANCE NO. 2025-\_\_\_

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD,  
STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:  
AN ORDINANCE TO ACCEPT THE ANALYSIS FOR ALTERNATIVE COUNTY  
GOVERNMENT ORGANIZATION; AND MATTERS PERTAINING THERETO.

WHEREAS, the Quorum Court of Craighead County, Arkansas (the "County") has passed on October 6, 2025, an Ordinance to request the analysis for reorganization of county government for the elected offices of the Treasurer and Collector, and

WHEREAS, an analysis was presented and performed in connection with Ark. Code Annotated Sections 14-14-606, *et. seq.*

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

**Article 1.** That the analysis is hereby approved and deemed accepted by the Quorum Court of Craighead County, State of Arkansas.

**Article 2.** All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Article 3.** If any provision of this ordinance is deemed to be invalid, such invalidity shall not affect other provisions that are deemed valid and shall not affect the validity of the remainder of the Ordinance.

DATE: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
Marvin Day, COUNTY JUDGE

ATTEST: \_\_\_\_\_  
Mary Dawn Marshall, COUNTY CLERK

Date of Passage: \_\_\_\_\_

Votes for: \_\_\_\_ Votes against: \_\_\_\_

Abstention: \_\_\_\_

## MEMO

TO: Justices of the Craighead County Quorum Court

FROM: Attorney Kimberly Dale

DATE: November 19<sup>th</sup> 2025

SUBJECT: Analysis Pursuant to Ordinance Number 2025-17 and Ark. Code Annotated Section 14-14-606

As you are all aware, Craighead County Ordinance Number 2025-17 directed that an analysis be completed to determine if the County Government of Craighead County would be more efficient if the duties of treasurer and collector were consolidated. Below are the findings of said requested analysis.

### BACKGROUND:

It was recently determined by Craighead County Quorum Court that a consolidation of the duties of treasurer and the collector would be studied and discussed further to determine if it is in the best interest of the citizens of Craighead County. As a result, the process for consolidating these offices was studied by it was determined that the process, in short, required the following steps: 1) an ordinance requesting an analysis; 2) an analysis; 3) an ordinance accepting the analysis, 4) a ballot ordinance; and 5) a vote of the people. This analysis will complete step 1, 2, and draft of 3) and 4)

### CURRENT DUTIES OF THE TREASURER

The County Treasurer is the disbursement officer of the county. The Constitution of the State of Arkansas provides for the election of the County Treasurer to a four-year term of office with the requirements that he/she be a qualified elector, and a resident of the county.

The County Treasurer is also the unofficial or quasi comptroller. A few counties do have a county comptroller. The Treasurer is responsible for the custody and disbursement of all county funds and school district funds. The Treasurer, therefore, receives county tax collections, county turn back funds, federal matching funds, state aid to school district funds and revenues from various other sources. The Treasurer, after receiving this revenue, distributes the money to the various taxing units of the county. The County Treasurer signs checks, prepared and signed by the county clerk indicating that the expenditure has been authorized by the county court, to pay employees and creditors of the county. A copy of each check serves as a warrant and is filed in the county financial records.

The Treasurer must keep an accurate and detailed account of all receipts and disbursements of the county. The Treasurer is required to make a monthly financial report to the quorum court,

prosecuting attorney and deputy prosecuting attorney of the judicial district in which the county is located, on the fiscal condition of the county.

The Craighead County Treasurer office works closely with several entities. Those include but are not limited to area school districts, local city treasurers, and our area fire departments and districts.

The Treasurer also issues checks and ACH files for disbursements after the Accounts Payable and Payroll departments have prepared items for payment. Following the laws and statutes set forth for the State of Arkansas, the County Treasurer must keep an accurate account of all cash balances in every county fund, along with the office of the Co. Judge involved in the reconciliation and checks and balances. Ark. Code. Annotated Section 14-15-807. All records with the County Treasurer's office are required and audited annually by the Arkansas State Division of Legislative Audit.

### CURRENT DUTIES OF THE OFFICE OF THE COLLECTOR

The County Collector is the collector of taxes for the county and collects municipal, county, school and improvement district taxes and has the office of the Treasurer therefore disburse. Under provisions of the Arkansas Code, he/she is responsible for collecting all property taxes during the established installment periods after the taxes are assessed. At least monthly, these funds are turned over for disbursements by the office of the Treasurer.

The County Collector is responsible for collecting all property taxes from March 1 to October 15 during the calendar year they are assessed. The county collector performs all duties of delinquent tax collection involving the preparation of delinquent tax lists, the tax collection, the sale of distrained goods, and the settlement with the county clerk.

The records of the County Collector's office are the evidence of their official duties and the revenue collected serves as a significant source of income for Craighead County, as well as each city and school district located within the County.

No later than December 1 of each year, the Collector prepares a list of delinquent personal property taxes and delivers this list to the newspaper.

The County collector holds all tax delinquent lands in the county for one (1) year after the date of the delinquency, and if the land is not redeemed by the certification date, which shall be no later than July 1 of the following year.

The Collector collects that part of the assessments that cover improvement districts, water and drainage districts, fire departments, and otherwise by the governing bodies reflecting each.

Improving Efficiency, effectiveness, responsiveness and accountability (Ark. Code. Section 14-14-606 (b)(2):

The consolidation of both offices will allow efficient disbursements to all affecting entities.

Craighead County instituted Ordinance 2020-25 on December 29, 2020. Such law provided further restrictions for checks and balances amongst all departments of Craighead County. One of the added items for accountability, provides the County Administrator, located in the Office of the County Judge, allowing additional access to bank accounts.

Ordinance further provided that two signatures are required on all checks and this protocol would remain in place with necessity for office outside of the proposed consolidated elected office.

Such protocol will continue throughout the transitions. The Quorum Court will continue to receive the internal control questionnaire from all department for their review as well as the financial reports that are being provided.

Bank account reconciliation will continue to be involved with the Office of the County Judge for the review and approval of reconciliation reports.

Separate individuals will be charged with the duties for opening of mail and for receipting of funds.

The combining of both offices will not alleviate any needs for the internal protocols to continue nor will the oversight provisions in place be mitigated.

It is estimated that the savings to the citizens of Craighead County, contingent upon future funding of this branch, could result in a considerable reduction of salary expenses. The position of elected Treasurer for 2025 is \$142,575.04 and it is estimated that this position will cost the County close to \$187,000.00 in the election year of 2030. This is just one example of various methods of cross training and sharing of expenses that may result in additional savings.

#### Transition:

Both offices will continue to utilize existing support staff and existing office technology. Existing deputies will continue in their current positions until the newly elected Treasurer/Collector for January 2031 takes office, in which he or she will have authority for any revision in staff.

It is anticipated that the current office space of the Treasurer may still be utilized during the transition from 2026 to 2031, to allow for efficient work space and staffing in a central location. The office of the Treasurer has adequate work space for the accommodation.

The Quorum Court has ultimate authority on slotting of positions and appropriate salaries for each position, including the newly elected position.

All deputies will continued to be allowed to attend any training for each office and will be supported in their roles.

#### Necessary Transfer of powers, records, documents, and assets.

A consolidation of the offices will not alleviate the current needs for storage of required documents and assets. Craighead County is able to provide ample access of all needed records and inventory will be updated accordingly as assets are removed and or transferred.

All of the paper files, indexes, books, and physical files will be moved from the current location of the Office of the Treasurer to the Office of the Collector. This will have a completion date of January 31, 2031.

### Conclusion

Other counties in the state have combined the office of the Collector and Treasurer.

Several counties in the State of Arkansas have recently enacted Acts to combine their offices of the Treasurer and Tax Collector, including but not limited to Woodruff County, Arkansas County, Perry County, and with Ouachita County starting in January 1, 2026.

Some counties that have utilized combined offices for several years include Monroe, Pulaski, Johnson, and Lafayette.

Sebastian County, another Class 6 County, combined the duties of the office of the Collector and Treasurer in 2003 and have seen overwhelming success and efficiency. Steve Hotz, current Sebastian County Judge, but previously served as Treasurer Collector, states “I personally served as Treasurer/Collector for three years, and there are ample checks and balances to ensure that taxpayers monies were fully accounted for. There was never a question from the tax payers in regards to lack of services”.

Based upon the approval of the Quorum Court and ultimate approval by the voters of Craighead County, it appears that the consolidation of both offices could be efficient and prove effective for Craighead County.

CRAIGHEAD COUNTY, ARKANSAS

ORDINANCE NO. 2025-\_\_\_

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

AN ORDINANCE CALLING AN ELECTION ON THE QUESTION OF RE-  
ORGANIZING THE COUNTY GOVERNMENT TO BE MORE EFFICIENT BY  
CREATING AN ALTERNATIVE FORM OF GOVERNMENT AND  
CONSOLIDATING THE DUTIES OF TREASURER AND COLLECTOR; AND  
MATTERS PERTAINING THERETO.

WHEREAS, the Quorum Court of Craighead County, Arkansas (the “County”) has passed on \_\_\_\_\_, 2025, Ordinance No. \_\_\_\_\_ (the “APPROVAL ORDINANCE OF ANALYSIS”) providing that the duties of Treasurer and Collector should be consolidated and for the issue to be put before the voters; and

WHEREAS, the purpose of this Ordinance is to submit to the electors of Craighead County, State of Arkansas, the question of creating an alternative form of government and consolidating the duties of the office of Treasurer and Collector; and

WHEREAS, this reorganization allows Craighead County to be more responsive to the needs of the people through this consolidation.

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

**Article 1.** There is hereby called an election to be held on November 3rd, 2026, at which election there shall be submitted to the electors of the County the question of creating an alternative form of government consolidating the duties of the office of Treasurer and the office of the Collector.

**Article 2.** The question of consolidating the duties of the Treasurer and the Collector shall be placed on the ballot for the election in substantially the following form:

ALL DUTIES OF THE TREASURER FOR CRAIGHEAD COUNTY, ARKANSAS, SHALL BE CONSOLIDATED TO THE OFFICE OF THE COLLECTOR, EFFECTIVE JANUARY 1, 2031. THESE DUTIES, INCLUDE, BUT ARE NOT LIMITED TO: THE CUSTODY AND DISBURSEMENT OF ALL COUNTY FUNDS AND SCHOOL DISTRICT FUNDS, KEEPING ACCURATE AND DETAILED ACCOUNT OF ALL RECEIPTS AND DISBURSEMENTS OF THE COUNTY, AND PROVIDING MONTHLY FINANCIAL REPORTS TO THE QUORUM COURT ON THE FISCAL CONDITION OF THE COUNTY.

FOR.....  
AGAINST.....

**Article 3.** The election shall be held and conducted, and the vote canvassed and the results declared under the law and in the manner now provided for county elections, and only qualified voters of the County shall have the right to vote at the election.

**Article 4.** The results of the election shall be proclaimed by the County Judge, and such Proclamation shall be published one time in a newspaper published in the County and having a general circulation therein, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

**Article 5.** The County Judge and County Clerk, for and on behalf of the County, are hereby authorized and directed to do any and all things necessary to call and hold the election as herein provided and, if the Alternative Government Organization is approved by the electors, to cause the transfer of duties of Treasurer to Collector occur, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

**Article 6.** All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Article 7.** The provisions of this Ordinance are separable, and if an article, phrase, or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of the Ordinance.

DATE: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
Marvin Day, COUNTY JUDGE

ATTEST: \_\_\_\_\_  
Mary Dawn Marshall, COUNTY CLERK

Date of Passage: \_\_\_\_\_

Votes for: \_\_\_\_ Votes against: \_\_\_\_

Abstention: \_\_\_\_

# JUSTIA

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**Arkansas Code of 1987 (2024)**  
**Title 14 - LOCAL GOVERNMENT (§§ 14-1-101 — 14-387-706)**  
**Subtitle 2 - COUNTY GOVERNMENT (§§ 14-14-101 — 14-28-103)**  
**Chapter 14 - COUNTY GOVERNMENT CODE (§§ 14-14-101 — 14-14-1314)**  
**Subchapter 6 - ALTERNATIVE ORGANIZATIONS (§§ 14-14-601 — 14-14-614)**  
**Section 14-14-601 - Legislative determination - Purpose**

**Universal Citation:**

AR Code § 14-14-601 (2024) ○

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(a) It is determined by the General Assembly that:

- (1) The present structure of county government does not meet the needs of every county in the state;
- (2) County government can be made more responsive to the wishes of the people through selected structural changes and consolidation; and

**(3)** Greater economy, efficiency, and effectiveness in providing governmental services can be achieved through modernization of county government.

**(b)** It is the purpose of this subchapter to:

**(1)** Establish the basic procedures for the adoption and implementation of alternative county government organization pursuant to Arkansas Constitution, Amendment 55, § 2(b), which provides: "The Quorum Court may create, consolidate, separate, revise, or abandon any elective county office or offices except during the term thereof; provided, however, that a majority of those voting on the question at a general election have approved said action."; and

**(2)** Provide the citizens of each county the opportunity to select the form of county government organization which best serves their needs and desires.

*Acts 1977, No. 742, §§ 54, 55; A.S.A. 1947, §§ 17-3701, 17-3702.*

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# Chapter One - INTRODUCTION TO COUNTY GOVERNMENT

County government is a political subdivision of the state. County government provides services to all of the citizens of the county, and every resident of Arkansas lives in a county. The services that every county must provide include: (1) the administration of justice through the courts; (2) law enforcement protection and the operation of the jail (3) real and personal property tax administration, including assessments, collection, and custody of tax proceeds; (4) court and public records management; and (5) the required services prescribed by state law provided through the various elected county officers or departments of county government such as providing and managing a county road system, elections and financial management just to name a few things. Counties may provide for the establishment of any service or performance of any function that is not expressly prohibited by law. These services and functions include, but are not limited to, things like agricultural extension services; community and rural development services; libraries; park and recreation services; emergency medical services; fire prevention and protection services; solid waste collection and disposal services; public health services; and any other services related to county affairs. ACA 14-14-802

County government elects nine executive officers and a countywide legislative body called the Quorum Court to provide these various services. The nine elected officials are county judge, sheriff, county clerk, circuit clerk, collector, assessor, treasurer, coroner and surveyor. Some counties combine two of these offices into one, such as county clerk/circuit clerk, sheriff/collector, or treasurer/collector. Also, not all counties elect a surveyor and in the counties that do elect them, this job is usually not a full-time position. The county legislative body is entitled the Quorum Court and is composed of 9-15 members called Justices of the Peace. These justices of the peace are district officers and not county officials because they represent a district within the county.

The chief executive officer for county government in Arkansas is the county judge. As chief executive, the judge authorizes and approves the disbursement of all appropriated county funds, operates the system of county roads, administers ordinances enacted by the quorum court, has custody of county property, accepts grants from federal, state, public and private sources, hires county employees except those persons employed by other elected officials of the county, and presides over the quorum court without a vote, but with the power of veto. ACA 14-14-1101 - 1102

All powers not vested in the county judge as the chief executive officer of the county shall continue to be exercised and administered by the county court, over which the county judge shall preside. The county court, in fact, is the county judge sitting in a judicial role.

The county court of each county has exclusive original jurisdiction in all matters relating to:

1. County Taxes: Including real and personal ad valorem taxes collected by county government. The county court's authority in this area includes jurisdiction over the assessment of property, equalization of assessments on appeal, tax levies, tax collections, and the distribution of tax proceeds.

2. Paupers: The court's jurisdiction includes all county administrative actions affecting the conduct of human services programs serving indigent residents of the county where such services are financed in total or in part by county funds.

3. Jurisdiction in each other case that may be necessary to the internal improvement and local concerns of the respective counties including county financial activities and works of general public utility or advantage designed to promote intercommunication, trade and commerce, transportation of persons and property, or the development of natural resources, which are not otherwise transferred to the county judges to be administered in an executive capacity.

4. The county court shall have all other jurisdiction now vested by law in the county court except with respect to those powers formerly vested in the county court under the provisions of Section 28 of Article 7 of the Constitution which were transferred to the county judge under the provisions of Section 3 of Amendment 55 to the Arkansas Constitution, (and those powers removed by Amendment 67 as they pertain to the apprenticeship of minors. ACA 14-14-1105

In addition to the duties of the county court, the county judge is responsible for coordinating the day-to-day inter-governmental relations between the various state and federal agencies operating at the county level. The judge must also apply for all federal and state assistance moneys for which the county is eligible, and appoints the members to all administrative and advisory boards in the county, some of which have to be confirmed by the quorum court.

The county sheriff is the sheriff of the courts, maintains public peace, and has custody of the county jail. As chief enforcement officer of the circuit courts, the sheriff's office, which includes the sheriff and deputies, is charged by constitutional and statutory laws with the execution of summons, enforcement of judgments, orders, injunctions, garnishments, attachments, and the making of arrests on warrants issued by the courts. The sheriff also opens and attends each term of circuit court, notifies residents selected to jury duty and assists in handling witnesses and prisoners during a given court term.

The sheriff, or a member of that staff, often prepares and assembles evidence of the Prosecuting Attorney's case against defendants charged with both felonies and misdemeanors. The sheriff also transports convicted prisoners and others declared by the court to the various penal and mental institutions of the state.

The sheriff in every county has the custody, rule, and charge of the county jail and all prisoners committed in his county (ACA 12-41-502). The sheriff shall be conservator of the peace in his county (ACA 14-15-501). It shall be the duty of each sheriff to quell and suppress all assaults and batteries, affrays, insurrections, and unlawful assemblies; and he shall apprehend and commit to jail all felons and other offenders (ACA 14-14-1301). The sheriff also works with the various local municipal law enforcement officials or other state and federal officials charged with law enforcement.

The county clerk is the official bookkeeper of county government and serves as the clerk for the county, quorum and probate courts.

As clerk of the county court, the clerk has the duty of keeping a regular account between the treasurer and the county. The clerk charges the treasurer with all moneys received and credits the treasurer with all moneys disbursed. In addition, the clerk keeps an accurate account of all financial transactions within the county and files all documents, vouchers, and other papers pertaining to the settlement of any account to which the county is involved. It is the responsibility of the county clerk to prepare all checks on the treasury for moneys ordered to be paid by the county court and to keep complete and accurate records of all these financial transactions ready for the court's inspection at any time (ACA 16-20-402). [An alternate method of the county treasurer issuing checks, allowed by ACA 14-24-204, is used by many counties.]

The county clerk shall serve, unless otherwise designated by county ordinance, as the secretariat of the quorum court. These duties involve keeping a complete permanent record of the proceedings of the Quorum Court including minutes, ordinances, resolutions and an index to provide easy access to the information. ACA 14-14-902 and 14-14-903

As clerk to the probate court, the clerk files all instruments making them a matter of record in decedent estate cases, and swears in all witnesses in contested estates. The clerk, also in this capacity, maintains all records relative to adoptions and guardianship cases within the county. The county clerk, or the clerk's designee, serves as the secretary of the Board of Equalization and records the minutes of their meetings (ACA 26-27-307). Also, if the clerk is the preparer of tax books for the county, the clerk is responsible for extending the taxes in the information provided by the assessor and the Board of Equalization. ACA 26-28-101 through 26-28-108

The clerk became the official voter registrar with the adoption of Amendment 51 to the Arkansas Constitution in 1966. The clerk maintains an accurate and up-to-date voter registration list within the office and stores the ballot boxes between elections. In addition, the clerk is the custodian of absentee ballots and is responsible for early voting. It is common practice in many counties for the county clerk to assist the county election commission in the

overall performance of the election process. With the increasing complexity of elections, however, there is an increasing trend towards the hiring of election coordinators to aid the county election commission and the county clerk in their respective election responsibilities. ACA 7-5-401 et seq.

The clerk issues marriage licenses (ACA 9-11-201), and keeps a record of all firms in the county which have incorporated (ACA 4-26-1201). The clerk issues special licenses allowing certain activities (ACA 26-76-102).

The circuit clerk is the clerk of the circuit court and juvenile court and usually acts as the ex-officio recorder of the county.

Unless otherwise provided by law, the county recorder is the circuit clerk of the county. In a county that under law has assigned the duties of the county recorder to the county clerk, all Code references to circuit clerk that concern recording functions shall mean the county clerk.

The administrative duties of the circuit clerk are to maintain a record of all proceedings of the circuit courts to enter docket number and name of the defendant and to prepare the dockets for these courts (ACA 16-20-102). The circuit clerk prepares summons, warrants, orders, judgments, and injunctions authorized by the circuit court for delivery by the county sheriff. The circuit clerk also maintains a file of all cases pending in either court, as well as a record of all past court cases and their disposition (ACA 16-20-303 and 16-20-304). The clerk has 20 days before commencement of each of the dockets in all cases. In addition, the circuit clerk acts as a secretary to the jury commission by keeping a list of all prospective jurors (ACA 16-32-101 et seq.) The circuit clerk is also the ex-officio county recorder; and is responsible for recording deeds, mortgages, liens, and surety bonds, and many other orders and instruments which involve property within the county (ACA 14-15-401 et seq). The circuit clerk maintains a record of many miscellaneous items, and files certain licenses. The circuit clerk also swears in all notaries public and files regulations of state agencies which license trade or professional workers.

The county collector is the collector of taxes for the county and collects municipal, county, school and improvement district taxes and turns them over to the county treasurer. The collector is responsible for collecting all property taxes from the first day of March to the fifteenth day of October during the calendar year after they are assessed. By statute, the collector is required to turn over all tax revenue to the treasurer at least once a month (ACA 26-39-201). The County Depository Board may require the collector and other county officials to settle with the county treasurer more frequently than once a month (ACA 19-8-106). Taxpayers may pay their taxes in installments, with one-fourth of the total being due between March and April, one-fourth being due between April and July, and the remaining one-half between July and October 15 (ACA 26-35-501). Also, a county collector may authorize the county's taxpayers other than a utility or carrier to pay current real

and personal property taxes in installments in any amount between the first business day in March and October 15 [ACA 26-35-501(a)(2)(B) enacted in 2011].

Any real or personal property taxes not paid by the fifteenth day of October, or falling within one of the exceptions to the requirement that taxes be paid by October 15 of each year (i.e., postmarked prior to October 15 or paid after October 15 if the fifteenth falls on a weekend or holiday), are considered delinquent and the collector extends a 10% penalty against the taxpayer (ACA 26-36-201). Before December 1st of each year, the collector of taxes shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper in the county. Within seven (7) days thereafter, the newspaper shall publish the list. If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or districts for which the list is being published. ACA 26-36-203

The duty of the county assessor is to appraise and assess all real property between the first Monday of January and the first of July, and all personal property between the first Monday in January and the thirty-first of May. (ACA 26-26-1408 and 26-26-1101). All property in the state shall be assessed according to its value on the first of January except merchants and manufacturers inventory that is assessed at its average value during the year immediately preceding the first of January. ACA 26-26-1201

The assessor must make an abstract of assessment showing the total assessed value of the county. On August 1st, the assessor turns over to the County Equalization Board his/her Real Property Assessment Book and his/her Personal Property Assessment Book.

The assessor is required to maintain current appraisal and assessment records by securing necessary filed data and making changes in valuations as they occur in land use and improvements. He/she is also charged with staying abreast of all property transactions within the county and keeping a file on all properties updated throughout the year. ACA 26-26-715

The county treasurer is the disbursement officer of the county, and is the unofficial or quasi comptroller. A few counties do have a county comptroller. The treasurer is responsible for the custody and disbursement of all county funds and school district funds. The treasurer, therefore, receives county property tax collections, county sales tax collections, county turnback funds, grant funds, fees and fines from other county officials and departments, and revenues from various other sources. The treasurer, after receiving this revenue, distributes the money to the various taxing entities and the other units of the county. The county treasurer signs checks, based on a warrant prepared and signed by the county clerk indicating that the expenditure has been authorized by the county court, to pay employees and creditors of the county. A copy of each check serves as a warrant and is filed in the county financial records. ACA 14-24-204 provides for an alternate method whereby the county treasurer prepares and issues the check.

The treasurer must keep an accurate and detailed account of all receipts and disbursements of the county (ACA 14-15-807). The treasurer is required to make a monthly financial report to the quorum court on the fiscal condition of the county (ACA 14-20-105). The treasurer is also the investment officer for the county. The law requires the county treasurer to make timely investment of public funds in order to earn optimum interest. ACA 19-8-107

The county treasurer is required to charge a two percent commission on funds coming to his/her office (21-6-302). There are a few exceptions to this rule which are covered in detail in the Treasurer Commission chapter of this manual. Also, the county treasurer is allowed only 1/4 of 1% commission on funds from school districts that employ their own treasurer (ACA 6-13-701) and 1/8 of 1% on funds from municipal improvement districts (ACA 14-90-913). The commission is not kept by the treasurer but is intended to create a source of revenue accruing to the office from which the salary and operation of the office is paid. Any excess treasurer's commission shall be redistributed on a pro rata basis to the various entities that were charged. [AG Opinion #78-112 and 21-6-302(h)].

The county coroner is charged with the responsibility of determining the cause of death for those deaths properly the responsibility of the coroner. Although the duties of the county coroner are, necessarily, intermittent, the office is a full-time position. The coroner is tasked with the investigation of deaths occurring within the county 24 hours a day, 7 days a week and 365 days per year. At any time the coroner is required to investigate deaths. When a death is reported to the coroner, he shall conduct an investigation concerning the circumstances surrounding the death of an individual and gather and review background information, including but not limited to, medical information and any other information which may be helpful in determining the cause and manner of death. (ACA 14-15-301). These duties are mandated to be completed in very short timeframes.

The county surveyor locates boundaries of specific properties at the request of the assessor, and establishes disputed property lines upon request of the county, circuit or chancery court (ACA 14-15-702). The surveyor is also county timber inspector and determines the amount of timber cut, records the log markings, and prosecutes persons who remove timber from state owned lands (ACA 15-32-201).

A constable is a constitutional township official not a county official as some might think. A constable is charged, by law, to conserve the peace in his township (ACA 16-19-301). In order for a constable to have access to information from the Arkansas Crime Information Center and to carry a firearm, the officer must receive required training. Uniform and vehicle requirements are also mandated for constables in the performance of official duties (ACA 14-14-1314).

The legislative body of county government is called the quorum court and is composed of 9, 11, 13 or 15 members depending on the population of the county. The quorum court members are called justices of the peace and are elected for two-year terms from districts within the county. These district officials meet each month, more often if necessary, to conduct county business and review ordinances and resolutions for passage. The county judge is the presiding officer over the quorum court without a vote, but with the power of veto. This veto can be overridden with a 3/5ths vote of the total membership of the quorum court. (See generally ACA 14-14-801 et seq and 14-14-901 et seq.)

As provided by Amendment No. 55 of the Arkansas Constitution, a county government acting through its quorum court may exercise local legislative authority not expressly prohibited by the Constitution or by law for the affairs of the county (ACA 14-14-801). Some limitations are: The quorum court cannot declare any act a felony (felonies are covered by the State Criminal Code); quorum courts may not participate in the day-to-day administration of county executive branch offices and exercise no authority unrelated to county affairs. ACA 14-14-806

The quorum court may exercise the following powers, but not limited to: A) the levy of taxes in manner prescribed by law; B) appropriate public funds for the expenses of the county in a manner prescribed by ordinance; C) preserve the peace and order and secure freedom from dangerous or noxious activities; provided, however, that no act may be declared a felony; D) for any public purpose, contract, or join with another county, or with any political subdivision or with the United States; E) create, consolidate, separate, revise, or abandon any elected office or offices except during the term thereof; provided, however, that a majority of those voting on the question at a general election have approved said action; F) fix the number and compensation of deputies and county employees; G) fix the compensation of each county officer with a minimum and maximum to be determined by law; H) fill vacancies in elected county offices; I) provide for any service or performance of any function relating to county affairs; J) to exercise other powers, not inconsistent with law, necessary for effective administration of authorized services and functions ACA 14-14-801

ORDINANCE NO. 2026-\_\_\_\_\_

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

**AN ORDINANCE TO AMEND ORDINANCE 2025-21 FOR THE ANNUAL BUDGET  
FOR CRAIGHEAD COUNTY IN REGARDS TO ELECTED POSITIONS FOR  
CORRECTIONS OF A SCRIVENERS ERROR AND TO CONFORM TO PREVIOUSLY  
ESTABLISHED PAY SCALE SET FORTH IN ORDINANCE 2022-36, AND FOR OTHER  
MATTERS PERTAINING THERETO AND AN EMERGENCY**

WHEREAS, Ordinance 2025-21 established the budget for Craighead County for calendar year 2026, and

WHEREAS, Ordinance 2022-36 set forth an Ordinance establishing pay scales based upon years of elected service and rewards for longevity in service, and

WHEREAS, Ordinance 2022-36, provided for a long-term approach to benefit elected officials and reward their long-lasting service to Craighead County, and

WHEREAS, Ordinance 2025-21, effectively provided a higher increase in each elected official's pay scale that violated the pay scale set forth in 2022-36 of which was originally passed and approved during the wide scope review and increase of all elected positions;

WHEREAS, after a request was made, it was brought forth to provide an appropriate ordinance to conform to the pay scale listed in 2022-36 as well as codified in Arkansas Code Annotated Sections 14-14-1204, et seq., passed and adopted on December 20<sup>th</sup>, 2022

WHEREAS, due to a scrivener's error in the passage of 2025-21, which was a slight and unintentional mistake that didn't reflect the true agreement between the elected officials and the Citizens of Craighead County,

WHEREAS, to prevent any unjust enrichment and unfair gain against the citizens of Craighead County to align with previous law, and concern that elected officials may receive funds in excess of previous law, the following Amendment to Ordinance 2025-21 shall be as follows:

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, STATE OF ARKANSAS.

Section 1. Section 1 of Ordinance No. 2025-21 shall be added to read as follows:

SEE EXHIBIT A INCORPORATED BY REFERENCE AS THOUGH SET FORTH WORD FOR WORD HEREIN.

2. Severability. If any provision of this ordinance is held invalid, such invalidity shall not affect the remaining provisions of the ordinance, which remains effective, absent the invalid provision, and to this end, the provisions of this ordinance are declared to be severable.

EMERGENCY CLAUSE

In an effort to ensure that elected officials do not receive funds that exceed the amounts and set forth in Arkansas Code Ann. Sections 14-14-1204 and set by the court in 2022-36, there is declared an emergency and this Ordinance shall be in effect upon it's passage thereof.

APPROVED:

\_\_\_\_\_

MARVIN DAY, COUNTY JUDGE

DATE SIGNED: \_\_\_\_\_

ATTEST:

\_\_\_\_\_

MARY DAWN MARSHALL, COUNTY CLERK

SPONSOR: \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

Votes for: \_\_\_\_\_ Against: \_\_\_\_\_

Abstain: \_\_\_\_\_ Present: \_\_\_\_\_ Absent: \_\_\_\_\_

The costs of publication \_\_\_\_\_

EXHIBIT A

Elected Position Title	Fund	Dept/Line	Previous 2025-21 Appropriation	Corrected Appropriation	Difference
County Judge		1000 0100-1001	\$ 65,982.53	\$ 62,840.50	\$ 3,142.03
County Judge		2000 0200-1001	\$ 65,982.53	\$ 62,840.50	\$ 3,142.03
County Clerk		1000 0101-1001	\$ 101,348.42	\$ 96,522.30	\$ 4,826.12
Circuit Clerk		1000 0102-1001	\$ 101,348.42	\$ 96,522.30	\$ 4,826.12
Treasurer		1000 0103-1001	\$ 108,587.59	\$ 103,416.75	\$ 5,170.84
Collector		1000 0104-1001	\$ 108,587.59	\$ 103,416.75	\$ 5,170.84
Assessor		1000 0105-1001	\$ 108,587.59	\$ 103,416.75	\$ 5,170.84
Justice of the Peace		1000 0107-1001	\$ 188,436.61	\$ 179,466.30	\$ 8,970.31
Sheriff		1000 0400-1001	\$ 131,965.05	\$ 125,681.00	\$ 6,284.05
Coroner		1000 0419-1001	\$ 108,587.59	\$ 103,416.75	\$ 5,170.84
			Total amount adjusted		\$51,874.02

An ordinance amending the 2026 annual operating budget of Craighead County, Arkansas; correcting certain line item appropriations previously entered in error in Ordinance 2025-21; and for other purposes.

Be it ordained by the Quorum Court of Craighead County, Arkansas:

Section 1. That the 2026 Annual Operating Budget of Craighead County, Arkansas, as adopted by Ordinance 2025-21, is hereby amended to correct certain line-item appropriations that were entered in error.

Section 2. That the corrected line-item appropriations are set forth below hereto and incorporated by need to be appropriated into the 2026 budget.

Section 3. That except as expressly amended herein, all other appropriations, provisions, and intent of Ordinance 2025-21 shall remain in full force and effect.

Section 4. There are hereby appropriated from the departments/funds listed below, monies to be allocated as described, for the office, department, fund, agency of purpose so indicated. These appropriations constitute the county budget for the calendar year 2026.

Fund Dept	Office/Dept	Act	Descript	Old	Change	New	Old	Change	New
1000	418 County Jail						\$7,386,079.97	\$49,915.00	\$7,435,994.97
		418-2023	Parts & Repairs	\$85.00	\$49,915.00	\$50,000.00			
<b>Total General Funds</b>							<b>\$7,386,079.97</b>	<b>\$49,915.00</b>	<b>\$7,435,994.97</b>
Fund Dept	Office/Dept	Act	Descript	Old	Change	New	Old	Change	New
3526	409 Star Court Peer Recovery Program						\$39,525.45	\$5,020.11	\$44,545.56
		409-1001	Salaries	\$26,208.01	\$4,082.39	\$30,290.40			
		409-1006	Social Security Match	\$2,004.91	\$312.31	\$2,317.22			
		409-1007	Retirement Match	\$4,015.07	\$625.42	\$4,640.49			
<b>Total Special Revenue Funds</b>							<b>\$39,525.45</b>	<b>\$5,020.11</b>	<b>\$44,545.56</b>
<b>Total of All Funds</b>							<b>\$7,425,605.42</b>	<b>\$54,935.11</b>	<b>\$7,480,540.53</b>

There is hereby appropriated an additional \$54,935.11 into the funds described. These funds shall, upon passage of this appropriation ordinance be established in the chart of accounts by the County Treasurer and entered into the accounts payable appropriations journal by the County Clerk as described, upon passage of this appropriations ordinance.

Dated this \_\_\_\_\_ day of January, 2026.

Approved: \_\_\_\_\_

Marvin Day  
Craighead County Judge

Attest: \_\_\_\_\_

MaryDawn Marshall  
Craighead County Clerk

**RESOLUTION NO \_\_\_\_\_**

**RE-APPOINTMENT OF BOARD MEMBER**

**VALLEY VIEW FIRE PROTECTION DISTRICT**

**A RESOLUTION RECOMMENDING THE RE-APPOINTMENT OF A BOARD MEMBER TO 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.

**WHEREAS:** Erin Morphis, was appointed to finish a term for Les Maxwell as board member of the Valley View Fire Protection District Board on July 29<sup>th</sup>, 2025, whose term ended on January 1st, 2026. She is seeking reappointment to fill a complete term.

**WHEREAS:** The Craighead County Judge and Quorum Court does hereby make the following re-appointment to the Board of Directors of the Valley View Fire District for the following term detailed below:

Erin Morphis has been recommended to fill a five (5) year term as a member of the Administrative Board. Her term will become effective January 27th, 2026, and expires on January 27th, 2031.

**BE IT HEREBY RESOLVED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS; that the above-described re-appointment will become effective upon passage by the court and filing of this document in the County Clerk's Office.**

**THIS RESOLUTION ADOPTED ON THE \_\_\_\_\_ DAY OF JANUARY 2026**

**APPROVED \_\_\_\_\_**

**Marvin Day, Craighead County Judge**

**ATTEST \_\_\_\_\_**

**MaryDawn Marshall, Craighead County Clerk**

<u>Work Order Date</u>	<u>Work Order #</u>	<u>Entered By</u>	<u>Street Name</u>	<u>Work Type</u>	<u>Main Status</u>
1/5/2026	15329372	Nancy Robbins	CR-712	Pothole	Complete
1/5/2026	15329310	James McMasters	cr 818	Haul Gravel	Complete
1/5/2026	15329311	Toni Oden	CR 428	Pothole	Complete
1/6/2026	15329313	Brian Crews	CR-903	Haul Asphalt	Complete
1/6/2026	15329314	James McMasters	cr 687	Haul Chat	Complete
1/6/2026	15329315	James McMasters	CR 809	Haul Gravel	Complete
1/6/2026	15329312	James McMasters	cr 818	Haul Gravel	Complete
1/6/2026	15329318	Nancy Robbins	CR-903	Move Equipment	Complete
1/6/2026	15329317	Nancy Robbins	County Shop	Move Equipment	Complete
1/6/2026	15329316	Nancy Robbins	CR 683	Move Equipment	Complete
1/7/2026	15329325	Brian Crews	CR-441		Complete
1/7/2026	15329321	Brian Crews	CR-201	Beaver Dam Removal	Complete
1/7/2026	15329326	James McMasters	Cr 915	Haul Gravel	Complete
1/7/2026	15329324	James McMasters	cr 815	Haul Gravel	Complete
1/7/2026	15329319	James McMasters	cr 802	Haul Gravel	Complete
1/7/2026	15329323	Brian Crews	CR-339	Haul Millings	Complete
1/7/2026	15329320	Brian Crews	CR-201	Haul Off Material	Complete
1/7/2026	15329327	Nancy Robbins	CR-960	Investigation	Complete
1/7/2026	15329322	Brian Crews	CR-339	Road Building	Complete
1/8/2026	15329330	Brian Crews	Moore Rd	Haul Chat	Complete
1/8/2026	15329329	James McMasters	CR 638	Haul Chat	Complete
1/8/2026	15329328	Brian Crews	city of brookland	Haul Chat	Complete
1/8/2026	15329343	Nancy Robbins	CR 270	Move Equipment	Complete
1/8/2026	15329342	Nancy Robbins	CR-804	Move Equipment	Complete
1/8/2026	15329332	Nancy Robbins	CR 683	Move Equipment	Complete
1/8/2026	15329331	Nancy Robbins	CR-673	Move Equipment	Complete
1/8/2026	15329333	James McMasters	CR 960	Repair Tile	Complete
1/12/2026	15329334	Brian Crews	CR-147	Haul Gravel	Complete
1/12/2026	15329341	Nancy Robbins	CR-147	Move Equipment	Complete
1/12/2026	15329340	Nancy Robbins	CR 626	Move Equipment	Complete
1/13/2026	15329339	James McMasters	CR 626	Ditching	Pending
1/13/2026	15329338	James McMasters	CR 834	Ditching	Complete

1/13/2026	15329336	Brian Crews	CR-147	Haul Gravel	Complete
1/13/2026	15329335	James McMasters	CR 834	Haul Off Material	Complete
1/13/2026	15329337	James McMasters	CR 638	Install Tile	Complete
1/14/2026	15329346	Brian Crews	CR 7629	Haul Chat	Complete
1/14/2026	15329344	Brian Crews	Moore Rd	Haul Chat	Complete
1/14/2026	15329345	James McMasters	CR 834	Haul Off Material	Complete
1/14/2026	15329351	Nancy Robbins	CR-834	Move Equipment	Complete
1/14/2026	15329350	Nancy Robbins	CR-147	Move Equipment	Complete
1/15/2026	15329349	Brian Crews	CR-142	Haul Gravel	Complete
1/15/2026	15329347	Brian Crews	CR-769	Haul Gravel	Complete
1/20/2026	15329354	James McMasters	CR 959	Haul Gravel	Complete
1/20/2026	15329353	James McMasters	CR 956	Haul Gravel	Complete
1/20/2026	15329352	Nancy Robbins	CR-742	Pothole	Investigating
1/21/2026	15329356	Toni Oden	CR 621	Grading Road	Complete
1/21/2026	15329357	James McMasters	CR 608	Haul Gravel	Complete
1/21/2026	15329355	James McMasters	2800 Moore Rd	Haul Sand	Complete
1/21/2026	15329358	James McMasters	CR 607	Repair Tile	Complete
1/22/2026	15329360	James McMasters	CR 959	Haul Millings	Complete
1/22/2026	15329359	Nancy Robbins	CR 130	Sanding	Complete
1/24/2026	15329362	John James	Misc. Roads	Snow Removals	Complete
1/24/2026	15329361	John James	Misc. Roads	Snow Removals	Complete
1/26/2026	15329370	Nancy Robbins	CR-361	Drift Removal	Complete
1/26/2026	15329369	Nancy Robbins	CR 821	Drift Removal	Complete
1/26/2026	15329368	Nancy Robbins	CR-350	Drift Removal	Complete
1/26/2026	15329367	Nancy Robbins	CR 194	Drift Removal	Complete
1/26/2026	15329365	Nancy Robbins	CR-960	Drift Removal	Complete
1/26/2026	15329364	Nancy Robbins	CR-909	Drift Removal	Complete
1/26/2026	15329366	Nancy Robbins	CR 152	Grading Road	Complete
1/26/2026	15329363	Nancy Robbins	CR-616	Investigation	Complete
1/27/2026	15329373	Nancy Robbins	CR-341	Drift Removal	Complete
1/27/2026	15329371	Nancy Robbins	Lillie Dr	Drift Removal	Complete
1/28/2026	15329375	Nancy Robbins	CR 148	Snow Removals	Complete
1/28/2026	15329374	Nancy Robbins	CR 7300	Snow Removals	Complete

1/29/2026	15329377	Toni Oden	CR-944	Grading Road	Complete
1/29/2026	15329376	Nancy Robbins	CR 352	Snow Removals	Complete

Mark K

1/5/2026	423	439	478	461	442
	486	474	482		
6-Jan	444	450	446	439	441
13-Jan	422	227	218	221	209
	213	423			
14-Jan	451	452			
15-Jan	441	440	439	260	201
20-Jan	423				
21-Jan	451	452	450		
22-Jan	worked at shop getting ready for snow				
24-Jan	Pushed snow off roads 6am-6pm				
26-Jan	Pushed snow off roads				
28-Jan	Pushed snow off roads				
29-Jan	Pushed snow off roads				

Levi R.

5-Jan	639	641	664	672	648
	650	655			
6-Jan Spread gravel	687	664	672	675	690
	683				
7-Jan	683	682	693	686	808
	821				
8-Jan	821	818	820	819	804
	813	824	823		
12-Jan	815	822	819	809	817
	802	687	686		
13-Jan	639	641	672	664	648
	650	655			
14-Jan	672	675	690	683	686

	693	682			
15-Jan	693	682	802	821	818
	808	820	824	804	
20-Jan	815	819	822	809	804
22-Jan	Jonesboro shop getting prepared for the snow				
24-Jan	Plowing snow				
26-Jan	Plowing snow				
27-Jan	Plowing snow				
28-Jan	Plowing snow				

Mason H

5-Jan	912	910	927	907	909
	914	916	906	902	917
6-Jan	691	696	698	888	826
	673	626	641		
7-Jan	652	618	616	625	615
	607				
8-Jan	621	608	617	619	624
	610	607	612	611	602
12-Jan	906	910	907	909	914
	911	916	912		
13-Jan	635	638	645	644	636
	616	618	625		
14-Jan	691	696	698	673	626
	641	888	828	826	
20-Jan	906	912	907	909	910
	927	914	916		
21-Jan	621	608			
22-Jan	Jonesboro shop getting ready for the snow storm				
24-Jan	Removing snow off roads				
25-Jan	Removing snow off roads				
26-Jan	Removing snow off roads				

27-Jan Removing snow off roads

28-Jan Removing snow off roads

Steve W.

5-Jan	776	774	7743	775	773
	757	777	304		
6-Jan	320	322	317	374	303
	396	339	305	329	335
	337	365	360	700	710
	713				
7-Jan	763	765	Spread millings on 3C	751	769
8-Jan	767	7670	7625	7628	7629
	7516	7182	726		
12-Jan	773	774	7743	775	757
	787	783	789	799	796
	793	761			
13-Jan	756	706	703	740	763
	765	729	772	785	
14-Jan	Spread chat on 7629/7628				
15-Jan	Spread gravel on 769				
20-Jan	769	7629	7628	763	765
	740	706	703	751	
22-Jan	Prep grader for snow removal				
24-Jan	Winter weather				
	760	701	702	745	712
	766	718	791	730	714
		751	759	7599	7594
25-Jan	7594	746	794	788	7593
	7592	743	7822	762	792
	791	793	761	780	324
	323				
26-Jan	Winter weather				
	760	702	762	792	793
	723	7890	780	757	753
		324	323	328	350

	114	118	318	319	360
	304	345	307	766	757
	755	752	730	751	754
	745	702	905	928	
28-Jan Winter weather		783	797	796	758
	729	754	349	773	781

29-Jan	774	7743	785	769	762
	7625	767	7670	792	791
	761	793	780	773	

Mark H

6-Jan	328	398	308	394	383
7-Jan	341	399	378	328	
8-Jan	331	377			
12-Jan Spread gravel on 147					
13-Jan Spread gravel on 147					
14-Jan	333	326	323	336	
15-Jan Spread gravel on 142					
20-Jan	143	361	364	380	376
	354				

22-Jan Jonesboro shop preparing for snowstorm

24-Jan Graded snow off roads

26-Jan Graded snow of roads

27-Jan Graded snow and Ice off roads

28-Jan Clearing roads

29-Jan Clearing roads

Bryan Tyler

5-Jan	943	952	951	960	940
	9602	959	969		
6-Jan	979	977	970	993	931

	989	991	977	994	998
7-Jan	995	990	999	984	986
	985	975	924	965	
8-Jan	955	962	906	956	954
	958	937	947	938	
12-Jan	936	957	973	934	963
	959				
13-Jan	943	951	952	960	940
	953	9602	969	970	979
	977				
14-Jan	987	993	931	989	991
	997	994	978	995	990
	999	926	984		
15-Jan	955	962	906	956	954
	958	965	986		
20-Jan	Spred gravel on 926				
21-Jan	975				
22-Jan	Jonesboro shop prepairing for snow storm				
1/24/2026	Ploed snow				
26-Jan	Plowed snow				
27-Jan	Plowed snowl				
28-Jan	Clearing roads				
29-Jan	Clearing roads				

Tom M

5-Jan	281	197	189	187	192
	181	185	199		
6-Jan	173	177	179	167	194
	191	168	157	156	
7-Jan	160	108	109	161	155
	102	104	202	233	237
8-Jan	246	255	264	263	270
	267	277	278	276	

12-Jan	281	197	189	187	192
	181	185	199		
13-Jan	173	177	179	168	167
	194	160	161		
14-Jan	160	155	108	109	102
	202	233	237		
15-Jan	246	255	264	263	270
	267	277	278	273	
22-Jan	Jonesboro shop getting ready for snow storm				
24-Jan	Clearing roads				
25-Jan	Clearing roads				
26-Jan	Clearing roads				
28-Jan	Clearing roads				

Robert A

5-Jan	831	837	840	848	850
	862	859	858	890	
6-Jan	852	884	882	855	878
	874	867	868		
7-Jan	834	869	809	838	842
	844	862	866	860	861
8-Jan	509	508	505	510	513
	505	856	854	864	
12-Jan	831	837	850	862	859
	856	854	864		
13-Jan	890	841	844	884	855
	Pushed dirt off road 834				
14-Jan	834	847	832	838	836
	853	842			
15-Jan	508	509	512	513	
22-Jan	Jonesboro shop prepairing for snow storm				
26-Jan	Snow clearing				
27-Jan	Snow clearing				

28-Jan Snow clearing

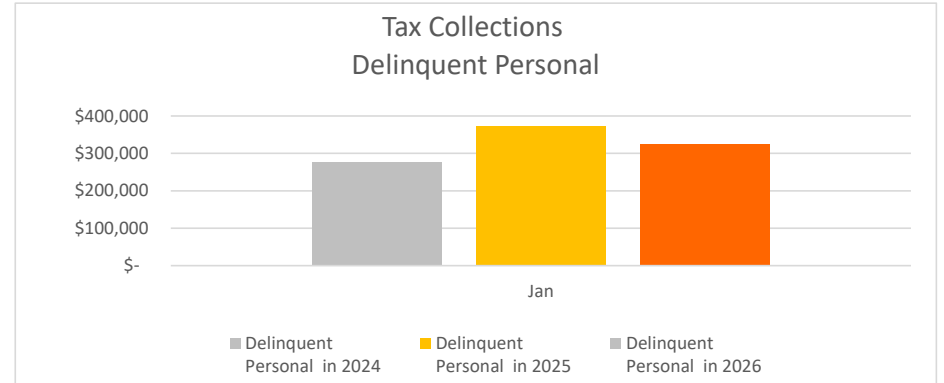
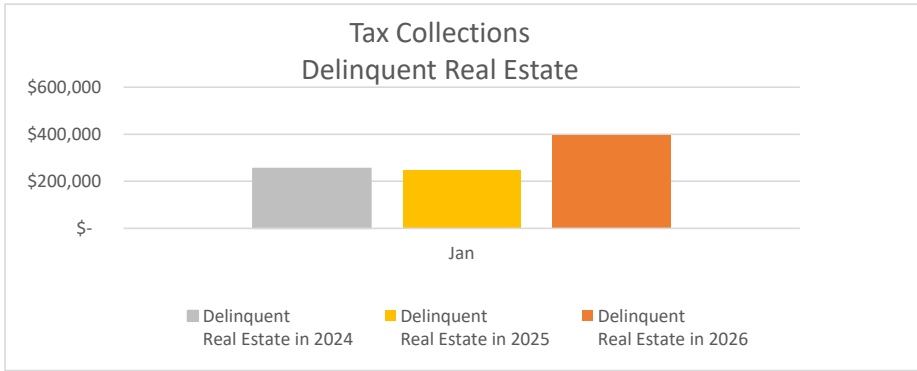
29-Jan Snow clearing





## Current tax year 2025 Collected in 2026

	2024 Current Tax in 2025	2025 Current Tax in 2026	Delinquent Real Estate in 2025	Delinquent Real Estate in 2026	Delinquent Personal in 2025	Delinquent Personal in 2026	Total Tax in 2024	Total Tax in 2025	Total Tax in 2026	TOTAL Difference	% Difference YTD %
Jan	\$ 0	\$ -	\$ 247,049	\$ 394,655	\$ 372,102	\$ 324,685	\$ 530,585	\$ 619,150	\$ 719,339	\$ 100,189	16.2%
Feb	\$ 591,188	\$ -	\$ 209,644	\$ -	\$ 364,656	\$ -	\$ 3,308,268	\$ 3,210,538	\$ -	\$ (3,210,538)	-100.0%
Mar	\$ 6,428,512	\$ -	\$ 275,522	\$ -	\$ 383,703	\$ -	\$ 7,988,824	\$ 8,033,774	\$ -	\$ (8,033,774)	-100.0%
Apr	\$ 27,466,161	\$ -	\$ 194,754	\$ -	\$ 203,133	\$ -	\$ 25,390,759	\$ 25,394,472	\$ -	\$ (25,394,472)	-100.0%
May	\$ 3,642,817	\$ -	\$ 313,882	\$ -	\$ 224,482	\$ -	\$ 3,770,195	\$ 3,877,820	\$ -	\$ (3,877,820)	-100.0%
Jun	\$ 2,826,579	\$ -	\$ 83,843	\$ -	\$ 171,604	\$ -	\$ 2,858,279	\$ 2,863,312	\$ -	\$ (2,863,312)	-100.0%
Jul	\$ 1,929,297	\$ -	\$ 67,426	\$ -	\$ 129,526	\$ -	\$ 2,152,878	\$ 2,198,977	\$ -	\$ (2,198,977)	-100.0%
Aug	\$ 3,850,129	\$ -	\$ 38,769	\$ -	\$ 123,703	\$ -	\$ 2,971,908	\$ 2,990,183	\$ -	\$ (2,990,183)	-100.0%
Sep	\$ 16,162,725	\$ -	\$ 93,819	\$ -	\$ 88,200	\$ -	\$ 15,627,348	\$ 15,682,177	\$ -	\$ (15,682,177)	-100.0%
Oct	\$ 40,923,799	\$ -	\$ 1,486,200	\$ -	\$ 767,490	\$ -	\$ 42,714,850	\$ 43,654,420	\$ -	\$ (43,654,420)	-100.0%
Nov	\$ -	\$ -	\$ 870,338	\$ -	\$ 1,144,542	\$ -	\$ 1,659,959	\$ 2,014,880	\$ -	\$ (2,014,880)	-100.0%
Dec	\$ -	\$ -	\$ 360,489	\$ -	\$ 443,784	\$ -	\$ 886,373	\$ 804,273	\$ -	\$ (804,273)	-100.0%
<b>YTD</b>	<b>\$ 103,821,207</b>	<b>\$ -</b>	<b>\$ 4,241,736</b>	<b>\$ 394,655</b>	<b>\$ 4,416,926</b>	<b>\$ 324,685</b>	<b>\$ 109,860,225</b>	<b>\$ 111,343,976</b>	<b>\$ 719,339</b>	<b>\$ (110,624,637)</b>	<b>-99.4% YTG</b>
	<b>\$0.0</b>	<b>-100.0%</b>	<b>\$247,048.5</b>	<b>59.7%</b>	<b>\$372,101.9</b>	<b>-12.7%</b>	<b>\$530,584.6</b>	<b>\$619,150.4</b>	<b>16.2%</b>	<b>\$ (110,624,637)</b>	<b>-99.4% YTD</b>



# General Ledger Balances by Fund -- Month 1 (FY2026)

Parameters: Date Range: 1/1/2026-1/31/2026 Selected Funds: 142  Summary

Fund - Revenue Code	Beginning Balance	Cash Receipts	Void Checks	Transfer In	Tax Transfer In	Com Earned	Void Receipts	Warrants Paid	Transfer Out	Tax Transfer Out	Com Charged	Other Checks	Ending Balance
1000 General Fund	11,129,996.16	760,520.25	1,877.56	41,804.68	965,329.62	0.00	0.00	(2,385,088.13)	(26,223.82)	0.00	(33,075.36)	(221.68)	10,454,919.28
1002 Employee Insurance Fund	400,546.13	23,041.22	0.00	1,228.52	0.00	0.00	0.00	(148,109.47)	0.00	0.00	(26.03)	(36,896.39)	239,783.98
1005 Coronavirus Relief Fund	1,689,059.17	0.00	0.00	6,290.92	0.00	0.00	0.00	0.00	0.00	0.00	(125.82)	0.00	1,695,224.27
1886 District Court Operations Fund	82,553.28	0.00	0.00	20,819.89	0.00	0.00	0.00	0.00	0.00	0.00	(7.01)	0.00	103,366.16
1890 Jacob Kade Holliday Restitution Fund	138,067.64	0.00	0.00	514.23	0.00	0.00	0.00	0.00	(514.23)	0.00	0.00	0.00	138,067.64
1892 Capital Fund	3,551,197.38	42,876.51	0.00	29,648.43	0.00	0.00	0.00	(101,197.07)	0.00	0.00	(1,450.49)	0.00	3,521,074.76
1896 Unclaimed Property Fund	328,896.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,896.46
2000 Road Fund	10,676,459.96	463,444.22	0.00	40,113.82	229,449.60	0.00	0.00	(644,283.28)	0.00	0.00	(14,609.60)	(46.55)	10,750,528.17
2003 Additional Motor Fuel Tax Fund (Act 416 of	96,835.48	16,012.30	0.00	404.03	0.00	0.00	0.00	0.00	0.00	0.00	(328.33)	0.00	112,923.48
2998 Crowley's Ridge Gravel Trail TAP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Treasurer's Automation Fund	123,879.31	0.00	0.00	444.85	0.00	0.00	0.00	(7,562.69)	0.00	0.00	0.00	0.00	116,761.47
3001 Collector Automation Fund	663,359.39	0.00	0.00	2,417.42	0.00	0.00	0.00	(25,049.18)	0.00	0.00	(48.35)	0.00	640,679.28
3002 Circuit Court Automation (Act 1262)Fund	87,976.30	1,217.50	0.00	331.20	0.00	0.00	0.00	0.00	0.00	0.00	(30.98)	0.00	89,494.02
3003 WD District Court Automation Fund	431,701.21	8,399.81	0.00	1,622.78	0.00	0.00	0.00	(1,190.84)	0.00	0.00	(200.46)	0.00	440,332.50
3004 Assessor's Amendment No. 79 Fund	217,549.44	32,702.60	0.00	898.83	0.00	0.00	0.00	0.00	0.00	0.00	(672.03)	0.00	250,478.84
3005 County Clerk's Cost Fund	53,644.35	3,665.50	0.00	207.23	0.00	0.00	0.00	(1,128.61)	0.00	0.00	(77.45)	0.00	56,311.02
3006 Recorder's Cost Fund	19,620.21	72,636.73	0.00	26,188.15	0.00	0.00	0.00	(82,565.16)	0.00	0.00	(1,455.73)	0.00	34,424.20
3008 County Library Fund	0.00	0.00	0.00	0.00	77,038.13	0.00	0.00	(75,497.37)	0.00	0.00	(1,540.76)	0.00	0.00
3012 Child Support Cost Fund	14,850.13	0.00	0.00	55.31	0.00	0.00	0.00	0.00	0.00	0.00	(1.11)	0.00	14,904.33
3014 Communication Facility & Equipment Fund	448,253.31	6,312.30	0.00	14,237.50	0.00	0.00	0.00	(54,618.67)	0.00	0.00	(411.00)	0.00	413,773.44
3015 Drug Control Fund	22,955.59	0.00	0.00	85.50	0.00	0.00	0.00	0.00	0.00	0.00	(1.71)	0.00	23,039.38
3017 Jail Operation and Maintenance Fund	230,898.00	22,009.78	0.00	907.20	0.00	0.00	0.00	0.00	0.00	0.00	(458.33)	0.00	253,356.65
3018 County Detention Facility Fund	17,016.70	1,828.30	0.00	68.02	0.00	0.00	0.00	0.00	0.00	0.00	(37.92)	0.00	18,875.10
3019 Boating Safety Fund	50,418.70	541.01	0.00	188.61	0.00	0.00	0.00	(484.74)	0.00	0.00	(14.59)	0.00	50,648.99
3020 Emergency 911 Fund	203,019.08	1,471.22	0.00	755.21	0.00	0.00	0.00	(1,483.84)	0.00	0.00	(44.53)	0.00	203,717.14
3022 Emergency Vehicle Fund	45,362.91	424.16	0.00	743.43	0.00	0.00	0.00	0.00	0.00	0.00	(11.90)	0.00	46,518.60
3024 Public Defender (17-19-301) Fund	66,993.36	0.00	0.00	249.52	0.00	0.00	0.00	0.00	0.00	0.00	(4.99)	0.00	67,237.89
3026 Indigent Criminal Defense Fund	195,290.37	0.00	0.00	8,451.52	0.00	0.00	0.00	(14,191.68)	0.00	0.00	(14.52)	0.00	189,535.69
3028 Adult Drug Court Fund	10,600.04	200.00	0.00	40.07	0.00	0.00	0.00	0.00	0.00	0.00	(4.80)	0.00	10,835.31

# General Ledger Balances by Fund -- Month 1 (FY2026)

Parameters: Date Range: 1/1/2026-1/31/2026 Selected Funds: 142  Summary

Fund - Revenue Code	Beginning Balance	Cash Receipts	Void Checks	Transfer In	Tax Transfer In	Com Earned	Void Receipts	Warrants Paid	Transfer Out	Tax Transfer Out	Com Charged	Other Checks	Ending Balance
3029 Public Safety Fund	410.86	30.83	0.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00	(0.65)	0.00	442.64
3031 Juvenile Probation Fee Fund	94,722.33	2,331.00	0.00	357.19	0.00	0.00	0.00	(964.76)	0.00	0.00	(53.76)	0.00	96,392.00
3039 Circuit Clerk Commission Fee Fund	37,737.98	727.75	0.00	142.87	0.00	0.00	0.00	0.00	0.00	0.00	(17.42)	0.00	38,591.18
3042 Assessor's Late Assessment Fee Fund	51,215.13	0.00	0.00	191.42	317.00	0.00	0.00	0.00	0.00	0.00	(10.17)	0.00	51,713.38
3045 District Court Specialty Court Fund	48,203.30	0.00	0.00	179.10	0.00	0.00	0.00	(150.00)	0.00	0.00	(3.58)	0.00	48,228.82
3046 American Rescue Plan Fund	4,484,023.15	0.00	0.00	16,703.21	0.00	0.00	0.00	(134,909.97)	(16,518.21)	0.00	0.00	0.00	4,349,298.18
3048 Adult Drug Court - Opioid Settlement	31,027.64	0.00	0.00	0.00	0.00	0.00	0.00	(5,600.00)	0.00	0.00	0.00	0.00	25,427.64
3490 Sheriff D.A.R.E. Account Fund	5,053.12	0.00	0.00	16.79	0.00	0.00	0.00	(1,855.77)	0.00	0.00	(0.34)	0.00	3,213.80
3492 Sheriff Federal Drug Forfeiture Fund	4,902.94	0.00	0.00	18.26	0.00	0.00	0.00	0.00	0.00	0.00	(0.37)	0.00	4,920.83
3494 ED District Court Automation Fund	45,429.87	488.75	0.00	170.14	0.00	0.00	0.00	(137.61)	0.00	0.00	(13.18)	0.00	45,937.97
3498 County Jail Fund	842,997.69	0.00	0.00	14,179.73	0.00	0.00	0.00	0.00	0.00	0.00	(63.27)	0.00	857,114.15
3501 Juvenile Detention Facilities Grant Fund	12,989.76	0.00	0.00	0.00	0.00	0.00	0.00	(299.63)	0.00	0.00	0.00	0.00	12,690.13
3508 Juvenile Officer Supplemental Funding	8,930.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,930.00
3518 Byrne JAG Grant	35.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.76)	0.00	0.00	0.00	0.00
3521 Homeland Security Grant Program	(1,025.63)	3,193.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,167.90
3522 Veterans Treatment Court Discretionary Gra	47.21	15,268.77	0.00	0.00	0.00	0.00	0.00	(15,394.93)	0.00	0.00	0.00	0.00	(78.95)
3523 STAR Court Adult Treatment Court Discreti	(199.73)	15,366.46	0.00	0.00	0.00	0.00	0.00	(15,292.27)	(12.15)	0.00	0.00	0.00	(137.69)
3526 STAR Court Peer Recovery Program	1,071.99	0.00	0.00	0.00	0.00	0.00	0.00	(3,630.83)	0.00	0.00	0.00	0.00	(2,558.84)
3527 Supplemental Juvenile Court Funding	9,039.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,039.64
3529 AR Opioid Overdose Response Team Fund	10.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10.09)	0.00	0.00	0.00	0.00
3532 BJA FY22 Adult Drug Court Discretionary	6,912.11	4,352.63	0.00	0.00	0.00	0.00	0.00	(11,264.74)	0.00	0.00	0.00	0.00	0.00
3533 Craighead County Safe Room Project	306,909.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,909.12
3537 FY21 Connect & Protect: LE Behavioral He	41.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41.07)	0.00	0.00	0.00	0.00
3549 Craighead County STAR Court Grant	(12.15)	0.00	0.00	12.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3578 District Court DWI Court Fund	541.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(541.56)	0.00	0.00	0.00	0.00
3583 Court Improvement Program (CIP) Grant	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,400.00)	0.00	0.00	0.00	0.00	7,600.00
3589 Crisis Stabilization Unit Grant Fund	0.00	90,000.00	0.00	0.00	0.00	0.00	0.00	(90,000.00)	0.00	0.00	0.00	0.00	0.00
3594 Project Lifesaver (Alzheimers) Fund	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.75)	0.00	0.00	0.00	0.00
6000 Treasurer's Commission Fund	1,146,022.66	0.00	0.00	4,463.82	0.00	88,484.81	0.00	0.00	0.00	0.00	0.00	0.00	1,238,971.29

# General Ledger Balances by Fund -- Month 1 (FY2026)

Parameters: Date Range: 1/1/2026-1/31/2026 Selected Funds: 142  Summary

Fund - Revenue Code	Beginning Balance	Cash Receipts	Void Checks	Transfer In	Tax Transfer In	Com Earned	Void Receipts	Warrants Paid	Transfer Out	Tax Transfer Out	Com Charged	Other Checks	Ending Balance
6001 Collector's Commission Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6002 Collector's Unapportioned Fund	0.00	812.32	0.00	2.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	814.66
6003 Property Tax Relief Fund	0.00	9,714,506.48	0.00	3,993.30	0.00	0.00	0.00	0.00	0.00	(9,509,824.04)	0.00	0.00	208,675.74
6004 Delinquent Personal Tax Fund	0.00	443,783.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(443,783.91)	0.00	0.00	0.00
6005 Delinquent Real Estate Tax Fund	0.00	360,213.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(360,213.73)	0.00	0.00	0.00
6006 Timber Tax Fund	9.55	0.00	0.00	0.18	67.53	0.00	0.00	0.00	0.00	0.00	(1.35)	0.00	75.91
6008 State Land Sales Fund	0.00	18,907.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,907.47)	0.00	0.00	0.00
6009 Law Library Fund	68,963.65	0.00	0.00	4,832.44	0.00	0.00	0.00	(5,683.22)	0.00	0.00	(5.09)	0.00	68,107.78
6010 Administration of Justice Fund	0.00	125,281.68	0.00	0.00	0.00	0.00	0.00	0.00	(49,082.59)	0.00	(2,505.63)	(73,693.46)	0.00
6011 Interest Fund	0.00	143,117.89	0.00	0.00	0.00	0.00	0.00	0.00	(143,117.89)	0.00	0.00	0.00	0.00
6013 Common School Fund	0.00	109.45	0.00	0.00	0.00	0.00	0.00	0.00	(109.45)	0.00	0.00	0.00	0.00
6016 County Fire Protection Premium Tax Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6017 County Sheriff's Office Fund	0.00	12,796.75	0.00	0.00	0.00	0.00	0.00	0.00	(12,593.61)	0.00	(4.06)	(199.08)	0.00
6400 Jonesboro Public Library Fund	0.00	0.00	0.00	0.00	143,502.66	0.00	0.00	(140,577.19)	0.00	0.00	(2,870.05)	(55.42)	0.00
6450 Interlocal Agreement (ASP tickets)	0.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	(475.00)	0.00	0.00	0.00	0.00
6494 Craighead County Multipurpose Improvem	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,000.00
6496 Justice Fund	0.00	3,997.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,997.90)	0.00
6498 Victim Witness Fund	3,673.50	0.00	0.00	4,734.07	0.00	0.00	0.00	0.00	0.00	0.00	(0.26)	(3,673.50)	4,733.81
6500 Brookland Fire Department Fund	0.00	0.00	0.00	0.00	825.00	0.00	0.00	0.00	0.00	0.00	(16.50)	(808.50)	0.00
6510 Southridge Fire Department Fund	0.00	0.00	0.00	0.00	907.50	0.00	0.00	0.00	0.00	0.00	(18.15)	(889.35)	0.00
6520 Philadelphia Fire Department Fund	0.00	0.00	0.00	0.00	165.00	0.00	0.00	0.00	0.00	0.00	(3.30)	(161.70)	0.00
6530 Bono Fire Department Fund	0.00	0.00	0.00	0.00	990.00	0.00	0.00	0.00	0.00	0.00	(19.80)	(970.20)	0.00
6540 Valley View Fire Department Fund	0.00	0.00	0.00	0.00	412.50	0.00	0.00	0.00	0.00	0.00	(8.25)	(404.25)	0.00
6550 Egypt Fire Department Fund	0.00	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	(1.10)	(53.90)	0.00
6560 Cash Fire Department Fund	0.00	0.00	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00	(5.28)	(258.72)	0.00
6570 Lake City Fire Department Fund	0.00	0.00	0.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00	(8.80)	(431.20)	0.00
6600 City Of Jonesboro Fund	0.00	0.00	0.00	451.67	0.00	0.00	0.00	0.00	(22.58)	0.00	(9.03)	(420.06)	0.00
6602 City of Jonesboro Street Fund	0.00	0.00	0.00	0.00	167,840.45	0.00	0.00	0.00	0.00	0.00	(3,356.81)	(164,483.64)	0.00
6605 Jonesboro Police Pension Fund	0.00	0.00	0.00	0.00	56,523.98	0.00	0.00	0.00	0.00	0.00	(1,130.47)	(55,393.51)	0.00

# General Ledger Balances by Fund -- Month 1 (FY2026)

Parameters: Date Range: 1/1/2026-1/31/2026 Selected Funds: 142  Summary

Fund - Revenue Code	Beginning Balance	Cash Receipts	Void Checks	Transfer In	Tax Transfer In	Com Earned	Void Receipts	Warrants Paid	Transfer Out	Tax Transfer Out	Com Charged	Other Checks	Ending Balance
6606 Jonesboro Firemen's Pension Fund	0.00	0.00	0.00	0.00	56,523.98	0.00	0.00	0.00	0.00	0.00	(1,130.47)	(55,393.51)	0.00
6608 Jonesboro City Liens Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6610 City Of Black Oak Fund	0.00	0.00	0.00	0.00	500.83	0.00	0.00	0.00	0.00	0.00	(10.02)	(490.81)	0.00
6612 City of Black Oak Street Fund	0.00	0.00	0.00	0.00	225.43	0.00	0.00	0.00	0.00	0.00	(4.51)	(220.92)	0.00
6620 City Of Bono Fund	0.00	0.00	0.00	0.00	8,440.69	0.00	0.00	0.00	0.00	0.00	(168.81)	(8,271.88)	0.00
6622 City of Bono Street Fund	0.00	0.00	0.00	0.00	4,506.02	0.00	0.00	0.00	0.00	0.00	(90.12)	(4,415.90)	0.00
6630 City Of Brookland Fund	0.00	0.00	0.00	0.00	13.67	0.00	0.00	0.00	0.00	0.00	(0.27)	(13.40)	0.00
6632 City of Brookland Street Fund	0.00	0.00	0.00	0.00	5,548.85	0.00	0.00	0.00	0.00	0.00	(110.98)	(5,437.87)	0.00
6638 Brookland City Liens Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6640 City Of Caraway Fund	0.00	0.00	0.00	0.00	2,057.27	0.00	0.00	0.00	0.00	0.00	(41.14)	(2,016.13)	0.00
6642 City of Caraway Street Fund	0.00	0.00	0.00	0.00	1,366.73	0.00	0.00	0.00	0.00	0.00	(27.33)	(1,339.40)	0.00
6650 City Of Cash Fund	0.00	0.00	0.00	0.00	157.84	0.00	0.00	0.00	0.00	0.00	(3.15)	(154.69)	0.00
6652 City of Cash Street Fund	0.00	0.00	0.00	0.00	131.08	0.00	0.00	0.00	0.00	0.00	(2.61)	(128.47)	0.00
6660 City Of Egypt Fund	0.00	0.00	0.00	0.00	115.57	0.00	0.00	0.00	0.00	0.00	(2.31)	(113.26)	0.00
6662 City of Egypt Street Fund	0.00	0.00	0.00	0.00	74.27	0.00	0.00	0.00	0.00	0.00	(1.49)	(72.78)	0.00
6670 City Of Bay Fund	0.00	0.00	0.00	23.33	11,434.81	0.00	0.00	0.00	(1.17)	0.00	(229.16)	(11,227.81)	0.00
6672 City of Bay Street Fund	0.00	0.00	0.00	0.00	1,538.13	0.00	0.00	0.00	0.00	0.00	(30.76)	(1,507.37)	0.00
6680 City Of Lake City Fund	0.00	0.00	0.00	0.00	6,023.81	0.00	0.00	0.00	0.00	0.00	(120.48)	(5,903.33)	0.00
6682 City of Lake City Street Fund	0.00	0.00	0.00	0.00	3,921.89	0.00	0.00	0.00	0.00	0.00	(78.45)	(3,843.44)	0.00
6690 City Of Monette Fund	0.00	0.00	0.00	0.00	4,080.99	0.00	0.00	0.00	0.00	0.00	(81.62)	(3,999.37)	0.00
6692 City of Monette Street Fund	0.00	0.00	0.00	0.00	2,256.71	0.00	0.00	0.00	0.00	0.00	(45.13)	(2,211.58)	0.00
6700 Jonesboro School Fund	0.00	0.00	0.00	35.00	2,251,242.47	0.00	0.00	0.00	0.00	0.00	(5,628.19)	(2,245,649.28)	0.00
6710 Brookland School Fund	0.00	0.00	0.00	16.94	1,277,860.02	0.00	0.00	0.00	0.00	0.00	(3,194.69)	(1,274,682.27)	0.00
6720 Greene County Tech School Fund	0.00	0.00	0.00	0.00	16,904.92	0.00	0.00	0.00	0.00	0.00	(42.26)	(16,862.66)	0.00
6730 Bay School Fund	0.00	0.00	0.00	3.03	202,612.54	0.00	0.00	0.00	0.00	0.00	(506.54)	(202,109.03)	0.00
6740 Riverside School Fund	0.00	0.00	0.00	4.13	364,717.49	0.00	0.00	0.00	0.00	0.00	(911.80)	(363,809.82)	0.00
6750 Buffalo Island Central School Fund	0.00	0.00	0.00	3.68	164,997.60	0.00	0.00	0.00	0.00	0.00	(412.49)	(164,588.79)	0.00
6760 Nettleton School Fund	0.00	0.00	0.00	21.24	1,941,816.46	0.00	0.00	0.00	0.00	0.00	(4,854.58)	(1,936,983.12)	0.00
6770 Valley View School Fund	0.00	0.00	0.00	15.84	1,479,522.92	0.00	0.00	0.00	0.00	0.00	(3,698.84)	(1,475,839.92)	0.00

# General Ledger Balances by Fund -- Month 1 (FY2026)

Parameters: Date Range: 1/1/2026-1/31/2026 Selected Funds: 142  Summary

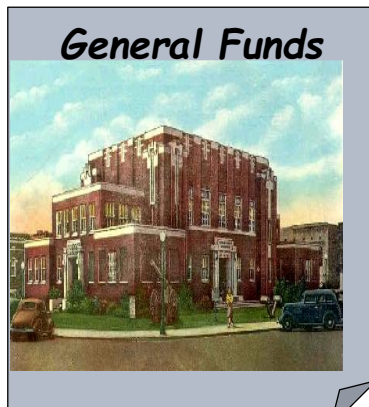
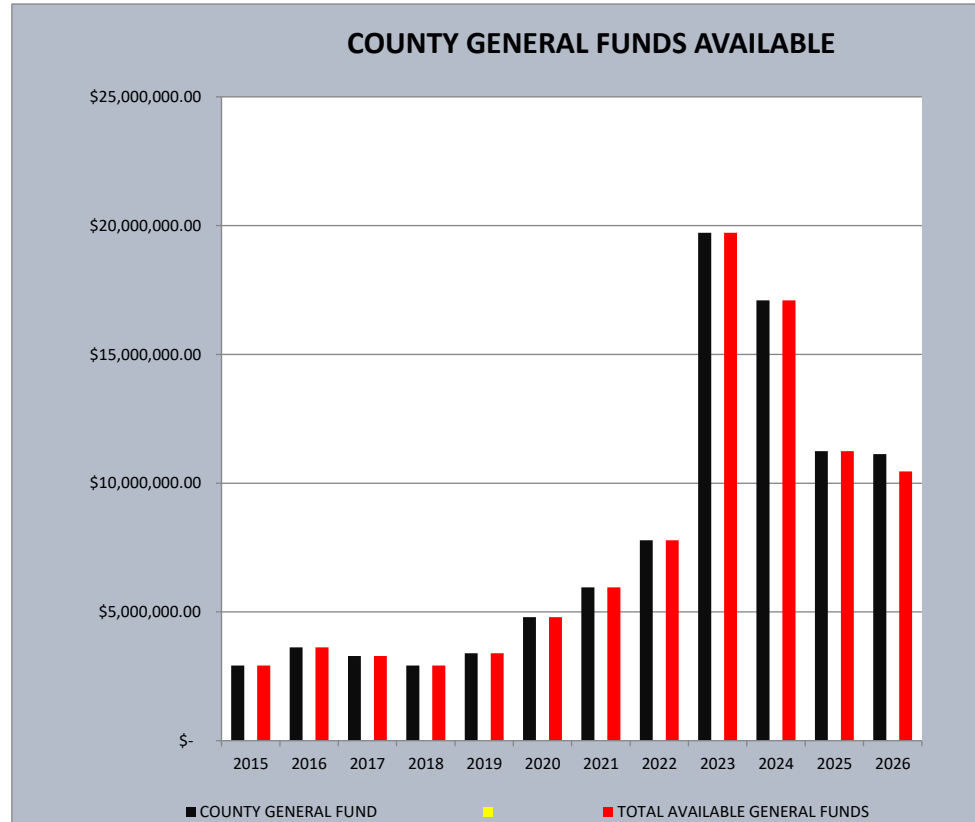
Fund - Revenue Code	Beginning Balance	Cash Receipts	Void Checks	Transfer In	Tax Transfer In	Com Earned	Void Receipts	Warrants Paid	Transfer Out	Tax Transfer Out	Com Charged	Other Checks	Ending Balance
6780 Westside School Fund	0.00	0.00	0.00	9.59	875,660.02	0.00	0.00	0.00	0.00	0.00	(2,189.17)	(873,480.44)	0.00
6800 Buffalo Island Drainage District Fund	0.00	0.00	0.00	0.00	755.59	0.00	0.00	0.00	0.00	0.00	(15.11)	(740.48)	0.00
6802 Improvement District #19 Fund	0.00	0.00	0.00	0.00	3.55	0.00	0.00	0.00	0.00	0.00	(0.07)	0.00	3.48
6804 Improvement District #20 Fund	0.00	0.00	0.00	0.00	19.88	0.00	0.00	0.00	0.00	0.00	(0.40)	0.00	19.48
6806 Improvement District #25 Fund	0.00	0.00	0.00	0.00	10.25	0.00	0.00	0.00	0.00	0.00	(0.21)	0.00	10.04
6808 Sub #2 To #25 Fund	0.00	0.00	0.00	0.00	94.30	0.00	0.00	0.00	0.00	0.00	(1.88)	(92.42)	0.00
6810 Improvement District #27 Fund	0.00	0.00	0.00	0.00	0.73	0.00	0.00	0.00	0.00	0.00	(0.01)	0.00	0.72
6814 Improvement District #29 Fund	0.00	0.00	0.00	0.00	33.88	0.00	0.00	0.00	0.00	0.00	(0.68)	0.00	33.20
6818 Improvement District #31 Fund	0.00	0.00	0.00	0.00	653.86	0.00	0.00	0.00	0.00	0.00	(13.08)	(640.78)	0.00
6820 Sub #1 To #28 Fund	0.00	0.00	0.00	0.00	181.91	0.00	0.00	0.00	0.00	0.00	(3.64)	(178.27)	0.00
6822 Improvement District #32 Fund	0.00	0.00	0.00	0.00	5.99	0.00	0.00	0.00	0.00	0.00	(0.12)	0.00	5.87
6824 Improvement District #33 Fund	0.00	0.00	0.00	0.00	23.58	0.00	0.00	0.00	0.00	0.00	(0.47)	0.00	23.11
6826 Improvement District #34 Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6828 Improvement District #35 Fund	1,275.23	0.00	0.00	0.00	28.51	0.00	0.00	0.00	0.00	0.00	(0.57)	0.00	1,303.17
6830 Improvement District #38 Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6832 Sub #1 To 1st Slough Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6834 Cache River Improvement Fund	0.00	0.00	0.00	0.00	181.13	0.00	0.00	0.00	0.00	0.00	(3.62)	(177.51)	0.00
6835 Cache River Flat Tax Fund	0.00	0.00	0.00	0.00	724.73	0.00	0.00	0.00	0.00	0.00	(14.50)	(710.23)	0.00
6836 Big Creek Watershed Fund	0.00	0.00	0.00	0.00	93.15	0.00	0.00	0.00	0.00	0.00	(1.86)	(91.29)	0.00
6838 Willow Slough Improvement District Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6840 Sub #1 To #25 Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6842 Poinsett Watershed Imp District Fund	0.00	0.00	0.00	0.00	23.59	0.00	0.00	0.00	0.00	0.00	(0.47)	0.00	23.12
6844 St Francis Levee District Fund	0.00	0.00	0.00	0.00	1,291.94	0.00	0.00	0.00	0.00	0.00	(25.84)	(1,266.10)	0.00
6846 Improvement District #15 Fund	0.00	0.00	0.00	0.00	52.46	0.00	0.00	0.00	0.00	0.00	(1.05)	0.00	51.41
6848 Downtown Business Improvement District	0.00	0.00	0.00	0.00	169.14	0.00	0.00	0.00	0.00	0.00	(3.39)	(165.75)	0.00
6850 Craighead Co Prop Owner's Multipurpose I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals for All Funds</b>		<b>\$12,413,065.71</b>		<b>\$249,299.93</b>		<b>\$88,484.81</b>		<b>(\$3,970,611.65)</b>		<b>(\$10,332,729.15)</b>		<b>(\$9,007,889.09)</b>	
	<b>38,347,960.21</b>		<b>\$1,877.56</b>		<b>\$10,332,729.15</b>		<b>\$0.00</b>		<b>(\$249,299.93)</b>		<b>(\$88,484.81)</b>		<b>37,784,402.74</b>

# ***Craighead County, Arkansas***

## ***General Funds Available***

### ***January 2015 - January 2026***

<u><b>MONTH AND YEAR</b></u>	<u><b>COUNTY GENERAL FUND</b></u>	<u><b>TOTAL AVAILABLE GENERAL FUNDS</b></u>
31-Jan-15	\$ 2,917,428.54	\$ 2,917,428.54
31-Jan-16	\$ 3,628,215.35	\$ 3,628,215.35
31-Jan-17	\$ 3,287,197.44	\$ 3,287,197.44
31-Jan-18	\$ 2,917,764.84	\$ 2,917,764.84
31-Jan-19	\$ 3,396,791.22	\$ 3,396,791.22
31-Jan-20	\$ 4,797,279.92	\$ 4,797,279.92
31-Jan-21	\$ 5,956,481.91	\$ 5,956,481.91
31-Jan-22	\$ 7,781,727.77	\$ 7,781,727.77
31-Jan-23	\$ 19,721,317.92	\$ 19,721,317.92
31-Jan-24	\$ 17,099,450.38	\$ 17,099,450.38
31-Jan-25	\$ 11,242,846.20	\$ 11,242,846.20
31-Jan-26	\$ 11,129,996.16	\$ 10,454,919.28

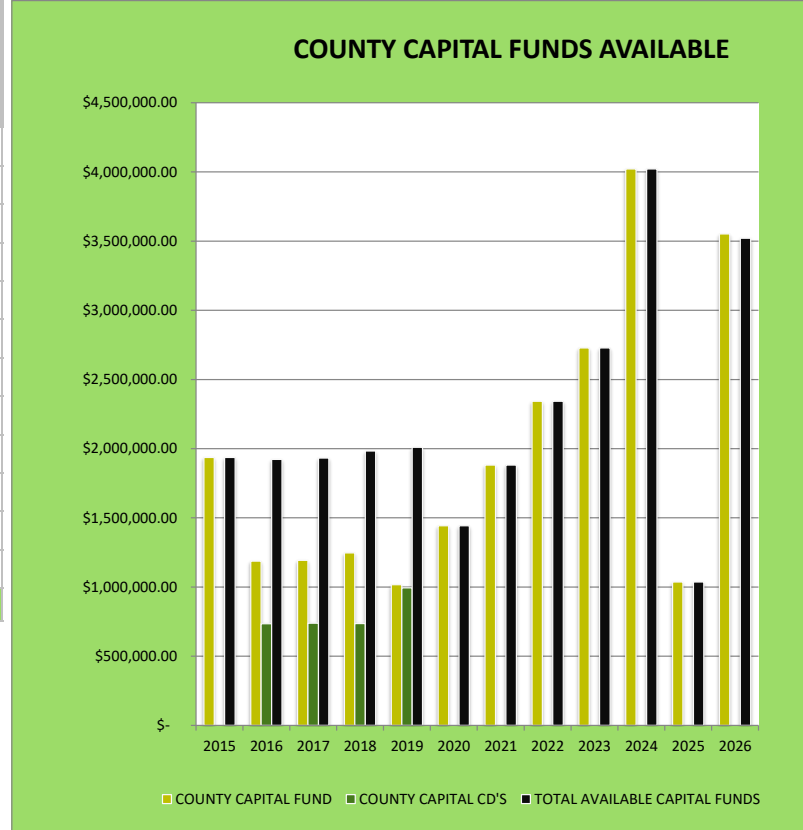


# Craighead County, Arkansas

## County Capital Funds Available

### January 2015 - January 2026

<u>MONTH AND YEAR</u>	<u>COUNTY CAPITAL FUND</u>	<u>COUNTY CAPITAL CD'S</u>	<u>TOTAL AVAILABLE CAPITAL FUNDS</u>
31-Jan-15	\$ 1,936,248.84		\$ 1,936,248.84
31-Jan-16	\$ 1,186,731.44	\$ 735,053.70	\$ 1,921,785.14
31-Jan-17	\$ 1,193,262.03	\$ 738,763.84	\$ 1,932,025.87
31-Jan-18	\$ 1,246,596.35	\$ 736,619.62	\$ 1,983,215.97
31-Jan-19	\$ 1,016,904.38	\$ 993,444.92	\$ 2,010,349.30
31-Jan-20	\$ 1,442,986.90		\$ 1,442,986.90
31-Jan-21	\$ 1,881,528.02		\$ 1,881,528.02
31-Jan-22	\$ 2,342,259.71		\$ 2,342,259.71
31-Jan-23	\$ 2,727,813.67		\$ 2,727,813.67
31-Jan-24	\$ 4,021,909.39		\$ 4,021,909.39
31-Jan-25	\$ 1,035,767.74		\$ 1,035,767.74
31-Jan-26	\$ 3,551,197.38		\$ 3,521,074.76



## CAPITAL FUNDS AVAILABLE

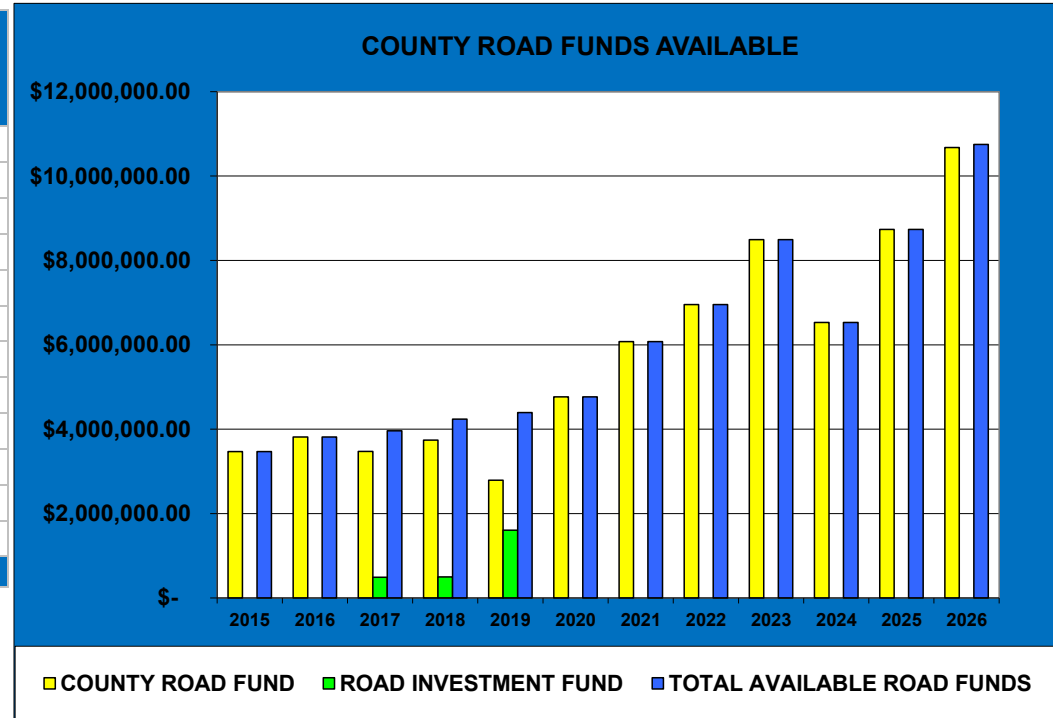


# Craighead County, Arkansas

## County Road Funds Available

### January 2015 - January 2026

MONTH AND YEAR	COUNTY ROAD FUND	ROAD INVESTMENT FUND	TOTAL AVAILABLE ROAD FUNDS
31-Jan-15	\$ 3,467,101.21		\$ 3,467,101.21
31-Jan-16	\$ 3,813,843.10		\$ 3,813,843.10
31-Jan-17	\$ 3,472,173.76	\$ 490,000.00	\$ 3,962,173.76
31-Jan-18	\$ 3,740,652.95	\$ 499,300.10	\$ 4,239,953.05
31-Jan-19	\$ 2,789,840.26	\$ 1,605,318.25	\$ 4,395,158.51
31-Jan-20	\$ 4,767,932.13		\$ 4,767,932.13
31-Jan-21	\$ 6,077,250.64		\$ 6,077,250.64
31-Jan-22	\$ 6,955,744.67		\$ 6,955,744.67
31-Jan-23	\$ 8,492,845.95		\$ 8,492,845.95
31-Jan-24	\$ 6,528,935.61		\$ 6,528,935.61
31-Jan-25	\$ 8,733,939.59		\$ 8,733,939.59
31-Jan-26	\$ 10,676,459.96		\$ 10,750,528.17



## ROAD FUNDS



**911 EMERGENCY SERVICES FUND 3020  
FOR CRAIGHEAD COUNTY, UNINCORPORATED  
JANUARY - DECEMBER 2026**

							<b>BALANCE</b>	
<b>DATE</b>	<b>RECEIPTS</b>	<b>EXCESS COM</b>	<b>INTEREST</b>	<b>COM CHARGED</b>	<b>DISBURSEMENTS</b>	<b>"CASH FLOW"</b>	<b>TRANSFER FROM GENERAL</b>	
1/31/2026	\$ 1,471.22		\$ 755.21	\$ (44.53)	\$ (1,483.84)	\$ 698.06		\$ 203,019.08
2/28/2026						\$ -		\$ 203,717.14
3/31/2026						\$ -		\$ -
4/30/2026						\$ -		\$ -
5/31/2026						\$ -		\$ -
6/30/2026						\$ -		\$ -
7/31/2026						\$ -		\$ -
8/31/2026						\$ -		\$ -
9/30/2026						\$ -		\$ -
10/31/2026						\$ -		\$ -
11/30/2026						\$ -		\$ -
12/31/2026						\$ -		\$ -
<b>TOTAL</b>	<b>\$ 1,471.22</b>	<b>\$ -</b>	<b>\$ 755.21</b>	<b>\$ (44.53)</b>	<b>\$ (1,483.84)</b>	<b>\$ 698.06</b>	<b>\$ -</b>	<b>\$ 203,717.14</b>

**County General Transfers**

<b>Date</b>		<b>Amount</b>
Jun-17	From County General	\$ 98,417.31
Aug-17	From County General	\$ 150,000.00
Dec-17	From County General	\$ 25,000.00
Feb-18	From County General	\$ 150,000.00
Sep-18	From County General	\$ 100,000.00
Feb-19	From County General	\$ 150,000.00
Dec-19	To County General	\$ (238.67)
Jan-20	From County General	\$ 25,000.00
<b>Amount owed to General</b>		<b>\$ 698,178.64</b>

**COUNTY RECORDER'S ACT 768 PF 1995  
CRAIGHEAD COUNTY CIRCUIT CLERK  
JANUARY - DECEMBER 2026**

								<b>BALANCE</b>		
DATE	RECEIPTS	EXCESS COM	INTEREST	COM CHARGED	DISBURSEMENTS	"CASH FLOW"	TRANSFER FROM GENERAL	TRANSFER OUT		
1/31/2026	\$ 72,636.73		\$ 149.33	\$ (1,455.73)	\$ (82,565.16)	\$ (11,234.83)	\$ 26,038.82		\$	19,620.21
2/28/2026						\$ -			\$	8,385.38
3/31/2026						\$ -			\$	-
4/30/2026						\$ -			\$	-
5/31/2026						\$ -			\$	-
6/30/2026						\$ -			\$	-
7/31/2026						\$ -			\$	-
8/31/2026						\$ -			\$	-
9/30/2026						\$ -			\$	-
10/31/2026						\$ -			\$	-
11/30/2026						\$ -			\$	-
12/31/2026						\$ -			\$	-
<b>TOTAL</b>	\$ 72,636.73	\$ -	\$ 149.33	\$ (1,455.73)	\$ (82,565.16)	\$ (11,234.83)	\$ 26,038.82	\$ -	\$	34,424.20

**County General Transfers**

Date	Amount		
2/2/2010	(100,000.00)	To County General	
1/25/2011	(50,000.00)	To County General	
2/7/2012	(54,000.00)	To County General	
12/30/2014	(50,000.00)	To County General	
12/30/2016	65,000.00	From County General	
6/1/2017	89,662.68	From County General	
12/17/2017	6,700.00	From County General	
3/14/2025	300,000.00	From County General	
1/29/2026	26,038.82	From County General	Misc 2026-11 / Payroll error

STATE TURNBACK RECEIPTS BY MONTH  
FOR CRAIGHEAD COUNTY, UNINCORPORATED  
2019-2026

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2019	52,477.58	246,841.47	\$ 299,319.05
FEB 2019	15,942.56	236,490.49	\$ 252,433.05
MAR 2019	15,942.56	226,874.77	\$ 242,817.33
APR 2019	15,942.56	240,361.04	\$ 256,303.60
MAY 2019	53,485.51	241,504.57	\$ 294,990.08
JUN 2019	15,942.56	248,854.43	\$ 264,796.99
JUL 2019	144,996.82	245,421.74	\$ 390,418.56
AUG 2019	12,496.19	244,084.44	\$ 256,580.63
SEP 2019	15,942.39	247,975.52	\$ 263,917.91
OCT 2019	15,942.39	242,267.05	\$ 258,209.44
NOV 2019	15,942.39	233,190.33	\$ 249,132.72
DEC 2019	15,942.39	237,999.41	\$ 253,941.80
	<u>390,995.90</u>	<u>2,891,865.26</u>	<u>3,282,861.16</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2020	52,479.71	286,258.56	\$ 338,738.27
FEB 2020	15,945.28	263,706.83	\$ 279,652.11
MAR 2020	15,245.28	239,396.93	\$ 254,642.21
APR 2020	11,838.94	254,548.17	\$ 266,387.11
MAY 2020	31,143.90	243,955.73	\$ 275,099.63
JUN 2020	11,838.94	228,571.97	\$ 240,410.91
JUL 2020	162,836.19	234,175.06	\$ 397,011.25
AUG 2020	27,477.21	261,839.30	\$ 289,316.51
SEP 2020	7,608.96	259,095.73	\$ 266,704.69
OCT 2020	11,051.87	264,821.85	\$ 275,873.72
NOV 2020	11,051.87	258,525.50	\$ 269,577.37
DEC 2020	11,051.87	246,003.55	\$ 257,055.42
	<u>369,570.02</u>	<u>3,040,899.18</u>	<u>3,410,469.20</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2021	47,589.19	277,959.57	\$ 325,548.76
FEB 2021	11,051.87	273,299.07	\$ 284,350.94
MAR 2021	11,035.03	234,328.97	\$ 245,364.00
APR 2021	11,016.12	262,266.10	\$ 273,282.22
MAY 2021	11,035.03	317,100.69	\$ 328,135.72
JUN 2021	30,608.64	282,004.64	\$ 312,613.28
JUL 2021	302,905.99	309,089.81	\$ 611,995.80
AUG 2021	32,130.79	289,201.52	\$ 321,332.31
SEP 2021	14,297.31	284,670.78	\$ 298,968.09
OCT 2021	15,593.31	313,900.62	\$ 329,493.93
NOV 2021	15,593.31	320,793.87	\$ 336,387.18
DEC 2021	15,593.31	291,973.50	\$ 307,566.81
	<u>518,449.90</u>	<u>3,456,589.14</u>	<u>3,975,039.04</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2022	54,060.87	331,590.98	\$ 385,651.85
FEB 2022	15,559.84	319,162.78	\$ 334,722.62
MAR 2022	15,559.84	266,381.25	\$ 281,941.09
APR 2022	15,559.84	318,212.80	\$ 333,772.64
MAY 2022	15,559.84	316,037.26	\$ 331,597.10
JUN 2022	15,559.84	307,301.03	\$ 322,860.87
JUL 2022	399,589.21	327,627.50	\$ 727,216.71
AUG 2022	12,030.25	339,535.63	\$ 351,565.88
SEP 2022	27,657.33	323,606.57	\$ 351,263.90
OCT 2022	15,559.84	336,335.74	\$ 351,895.58
NOV 2022	15,559.84	326,341.57	\$ 341,901.41
DEC 2022	15,559.84	333,342.12	\$ 348,901.96
	<u>617,816.38</u>	<u>3,845,475.23</u>	<u>4,463,291.61</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2023	54,027.40	327,969.17	\$ 381,996.57
FEB 2023	15,543.24	330,010.39	\$ 345,553.63
MAR 2023	15,543.24	266,088.91	\$ 281,632.15
APR 2023	15,543.24	326,263.54	\$ 341,806.78
MAY 2023	15,543.24	300,563.67	\$ 316,106.91
JUN 2023	15,543.24	325,031.52	\$ 340,574.76
JUL 2023	327,473.05	333,645.50	\$ 661,118.55
AUG 2023	26,490.68	304,669.47	\$ 331,160.15
SEP 2023	17,260.55	328,039.40	\$ 345,299.95
OCT 2023	17,260.55	325,708.59	\$ 342,969.14
NOV 2023	17,260.55	296,874.65	\$ 314,135.20
DEC 2023	17,260.55	306,777.73	\$ 324,038.28
	<u>554,749.53</u>	<u>3,771,642.54</u>	<u>4,326,392.07</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2024	55,728.11	314,003.48	\$ 369,731.59
FEB 2024	17,254.28	330,796.73	\$ 348,051.01
MAR 2024	17,254.28	280,156.44	\$ 297,410.72
APR 2024	17,254.28	308,083.48	\$ 325,337.76
MAY 2024	17,254.28	326,116.53	\$ 343,370.81
JUN 2024	17,254.28	319,476.61	\$ 336,730.89
JUL 2024	279,880.96	320,246.54	\$ 600,127.50
AUG 2024	47,449.16	312,271.12	\$ 359,720.28
SEP 2024	24,930.30	319,143.48	\$ 344,073.78
OCT 2024	24,930.30	266,057.14	\$ 290,987.44
NOV 2024	24,930.30	296,939.27	\$ 321,869.57
DEC 2024	24,930.30	288,474.77	\$ 313,405.07
	<u>569,050.83</u>	<u>3,681,765.59</u>	<u>4,250,816.42</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2025	63,397.86	331,491.32	\$ 394,889.18
FEB 2025	24,907.87	317,284.36	\$ 342,192.23
MAR 2025	24,907.87	267,230.04	\$ 292,137.91
APR 2025	24,907.87	315,497.71	\$ 340,405.58
MAY 2025	24,907.87	317,685.61	\$ 342,593.48
JUN 2025	24,907.87	331,528.49	\$ 356,436.36
JUL 2025	297,980.45	303,776.52	\$ 601,756.97
AUG 2025	32,653.67	316,577.26	\$ 349,230.93
SEP 2025	24,907.87	333,372.57	\$ 358,280.44
OCT 2025	24,907.87	316,066.99	\$ 340,974.86
NOV 2025	24,907.87	304,773.55	\$ 329,681.42
DEC 2025	24,907.87	300,479.91	\$ 325,387.78
	<u>618,202.81</u>	<u>3,755,764.33</u>	<u>4,373,967.14</u>

	<b>GENERAL FUND</b>	<b>ROAD FUND</b>	<b>TOTAL TURNBACK</b>
JAN 2026	63,375.43	262,545.72	\$ 325,921.15
FEB 2026			\$ -
MAR 2026			\$ -
APR 2026			\$ -
MAY 2026			\$ -
JUN 2026			\$ -
JUL 2026			\$ -
AUG 2026			\$ -
SEP 2026			\$ -
OCT 2026			\$ -
NOV 2026			\$ -
DEC 2026			\$ -
	<u>63,375.43</u>	<u>262,545.72</u>	<u>325,921.15</u>

**Craighead County Library and Jonesboro Public Library Tax Disbursements in 2026**

**Jonesboro Public Library**

01/31/26	02/28/26	03/31/26	04/30/26	05/31/26	06/30/26	07/31/26	08/31/26	09/30/26	10/31/26	11/30/26	12/31/26	Totals
\$ 140,577.19												\$ 140,577.19
\$ 140,577.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,577.19
65.06%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	65.06%

**Craighead County Library**

01/31/26	02/28/26	03/31/26	04/30/26	05/31/26	06/30/26	07/31/26	08/31/26	09/30/26	10/31/26	11/30/26	12/31/26	Totals
\$ 75,497.37												\$ 75,497.37
\$ 75,497.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,497.37
34.94%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	34.94%

**UNAUDITED, INTERNALLY PREPARED REPORT**

TOTAL SALES TAX RECEIPTS BY MONTH  
FOR CRAIGHEAD COUNTY, ARKANSAS 1% TAX  
JANUARY 2019-DECEMBER 2026

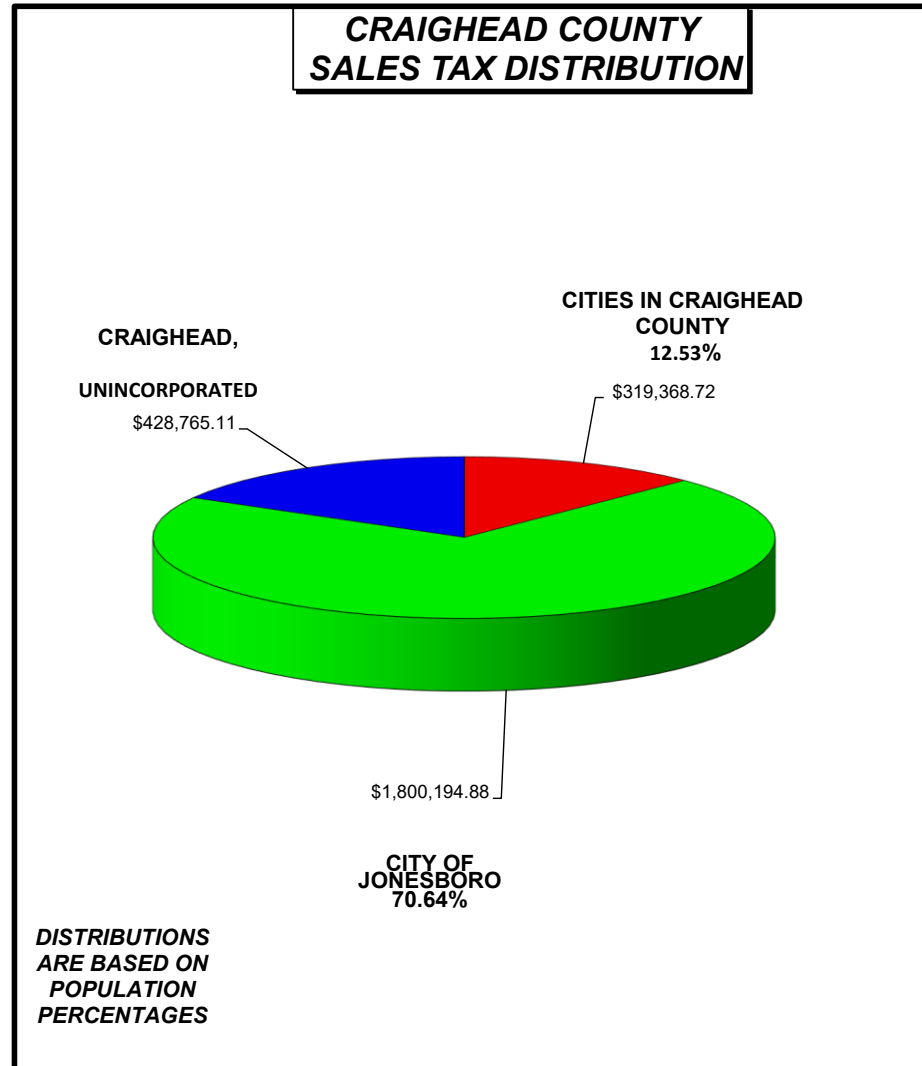
	2026	2025	2024	2023	2022	2021	2020	2019
JAN	\$ 2,548,328.71	\$ 2,439,646.31	\$ 2,677,958.84	\$ 2,438,750.07	\$ 2,344,585.47	\$ 1,950,348.04	\$ 1,887,945.41	\$ 1,773,495.44
FEB	\$ -	\$ 2,857,662.98	\$ 2,833,338.53	\$ 2,947,566.01	\$ 2,742,144.29	\$ 2,313,783.98	\$ 2,164,524.89	\$ 2,142,668.11
MAR	\$ -	\$ 2,244,574.54	\$ 2,216,324.38	\$ 2,307,430.26	\$ 2,000,990.06	\$ 1,943,953.54	\$ 1,673,989.82	\$ 1,619,866.22
APR	\$ -	\$ 2,271,916.83	\$ 2,345,480.62	\$ 2,349,180.59	\$ 2,020,237.06	\$ 1,682,760.34	\$ 1,758,009.04	\$ 1,559,136.63
MAY	\$ -	\$ 2,657,839.84	\$ 2,594,925.72	\$ 2,482,369.67	\$ 2,509,424.89	\$ 2,404,063.33	\$ 1,785,723.05	\$ 1,737,595.95
JUN	\$ -	\$ 2,497,557.00	\$ 2,398,155.14	\$ 2,531,509.00	\$ 2,277,953.78	\$ 2,257,732.31	\$ 1,727,848.86	\$ 1,758,864.98
JUL	\$ -	\$ 2,551,850.93	\$ 2,402,722.33	\$ 2,457,002.51	\$ 2,322,853.83	\$ 2,218,412.93	\$ 1,909,889.65	\$ 1,728,735.74
AUG	\$ -	\$ 2,546,648.26	\$ 2,453,342.22	\$ 2,441,055.35	\$ 2,525,686.77	\$ 2,292,489.66	\$ 1,986,168.83	\$ 1,772,451.14
SEP	\$ -	\$ 2,545,495.09	\$ 2,472,501.04	\$ 2,445,081.29	\$ 2,409,066.76	\$ 2,275,738.71	\$ 2,014,486.20	\$ 1,754,997.84
OCT	\$ -	\$ 2,656,003.55	\$ 2,585,302.48	\$ 2,543,799.12	\$ 2,441,430.46	\$ 2,291,423.50	\$ 1,928,089.86	\$ 1,833,542.59
NOV	\$ -	\$ 2,584,865.44	\$ 2,410,637.92	\$ 2,523,515.37	\$ 2,450,286.30	\$ 2,251,535.57	\$ 2,037,522.66	\$ 1,804,200.70
DEC	\$ -	\$ 2,513,383.63	\$ 2,494,398.86	\$ 2,445,722.22	\$ 2,230,930.93	\$ 2,203,928.96	\$ 1,865,377.46	\$ 1,796,360.65
<b>TOTAL</b>	<b>\$ 2,548,328.71</b>	<b>\$ 30,367,444.40</b>	<b>\$ 29,885,088.08</b>	<b>\$ 29,912,981.46</b>	<b>\$ 28,275,590.60</b>	<b>\$ 26,086,170.87</b>	<b>\$ 22,739,575.73</b>	<b>\$ 21,281,915.99</b>
JAN % CHANGE	104.45%	91.10%	109.81%	104.02%	120.21%	103.31%	106.45%	
FEB % CHANGE	0.00%	100.86%	96.12%	107.49%	118.51%	106.90%	101.02%	
MAR % CHANGE	0.00%	101.27%	96.05%	115.31%	102.93%	116.13%	103.34%	
APR % CHANGE	0.00%	96.86%	99.84%	116.28%	120.05%	95.72%	112.76%	
MAY % CHANGE	0.00%	102.42%	104.53%	98.92%	104.38%	134.63%	102.77%	
JUN % CHANGE	0.00%	104.14%	94.73%	111.13%	100.90%	130.67%	98.24%	
JUL % CHANGE	0.00%	106.21%	97.79%	105.78%	104.71%	116.15%	110.48%	
AUG % CHANGE	0.00%	103.80%	100.50%	96.65%	110.17%	115.42%	112.06%	
SEP % CHANGE	0.00%	102.95%	101.12%	101.49%	105.86%	112.97%	114.79%	
OCT % CHANGE	0.00%	102.73%	101.63%	104.19%	106.55%	118.84%	105.16%	
NOV % CHANGE	0.00%	107.23%	95.53%	102.99%	108.83%	110.50%	112.93%	
DEC % CHANGE	0.00%	100.76%	101.99%	109.63%	101.23%	118.15%	103.84%	
JAN - DEC % CHANGE	8.39%	101.61%	99.91%	105.79%	108.39%	114.72%	106.85%	
THIS IS THE TOTAL AMOUNT OF THE COUNTY-WIDE 1% COUNTY-WIDE SALES TAX DISTRIBUTED BY POPULATION								



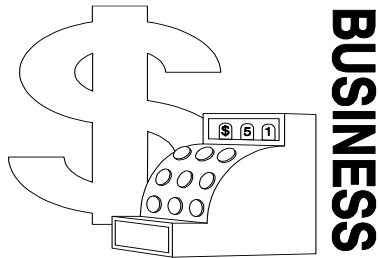
\$	428,765.11	
FUND 1000 COUNTY GENERAL RECEIVES 40%	\$ 171,506.04	
FUND 1892 CAPITAL FUND RECEIVES 10%	\$ 42,876.51	
<u>FUND 2000 COUNTY ROAD RECEIVES 50%</u>	<u>\$ 214,382.56</u>	
CRAIGHEAD COUNTY 1% SALES TAX PORTION	<u><b>\$ 428,765.11</b></u>	

# CRAIGHEAD COUNTY SALES TAX DISTRIBUTIONS JANUARY 2026

<u>CITY IN CRAIGHEAD</u>		<u>POPULATION %</u>
BAY	\$ 42,979.61	1.69%
BLACK OAK	\$ 5,338.09	0.21%
BONO	\$ 55,190.76	2.17%
BROOKLAND	\$ 93,107.21	3.65%
CARAWAY	\$ 25,957.30	1.02%
CASH	\$ 6,414.87	0.25%
EGYPT	\$ 2,588.86	0.10%
LAKE CITY	\$ 53,289.21	2.09%
MONETTE	\$ 34,502.81	1.35%
<b>CITIES IN CRAIGHEAD</b>	<b>\$ 319,368.72</b>	
<b>CITY OF JONESBORO</b>	<b>\$ 1,800,194.88</b>	
<b>CRAIGHEAD COUNTY</b>	<b>\$ 428,765.11</b>	
<b>TOTAL SALES TAX</b>	<b>\$ 2,548,328.71</b>	



## SALES AND USE TAX



COUNTY SALES AND USE TAX FUNDS DISTRIBUTIONS FOR DECEMBER 2024, EFFECTIVE DATE 01/23/2026

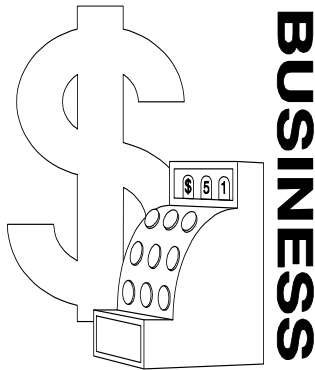
COUNTY TREASURER'S OFFICE

\$	428,765.11	16.8253455%
\$	319,368.72	12.5324774%
\$	1,800,194.88	70.6421771%
\$	<u>2,548,328.71</u>	<u>100.00%</u>

# CRAIGHEAD COUNTY SALES TAX DISTRIBUTIONS YEAR TO DATE 2026

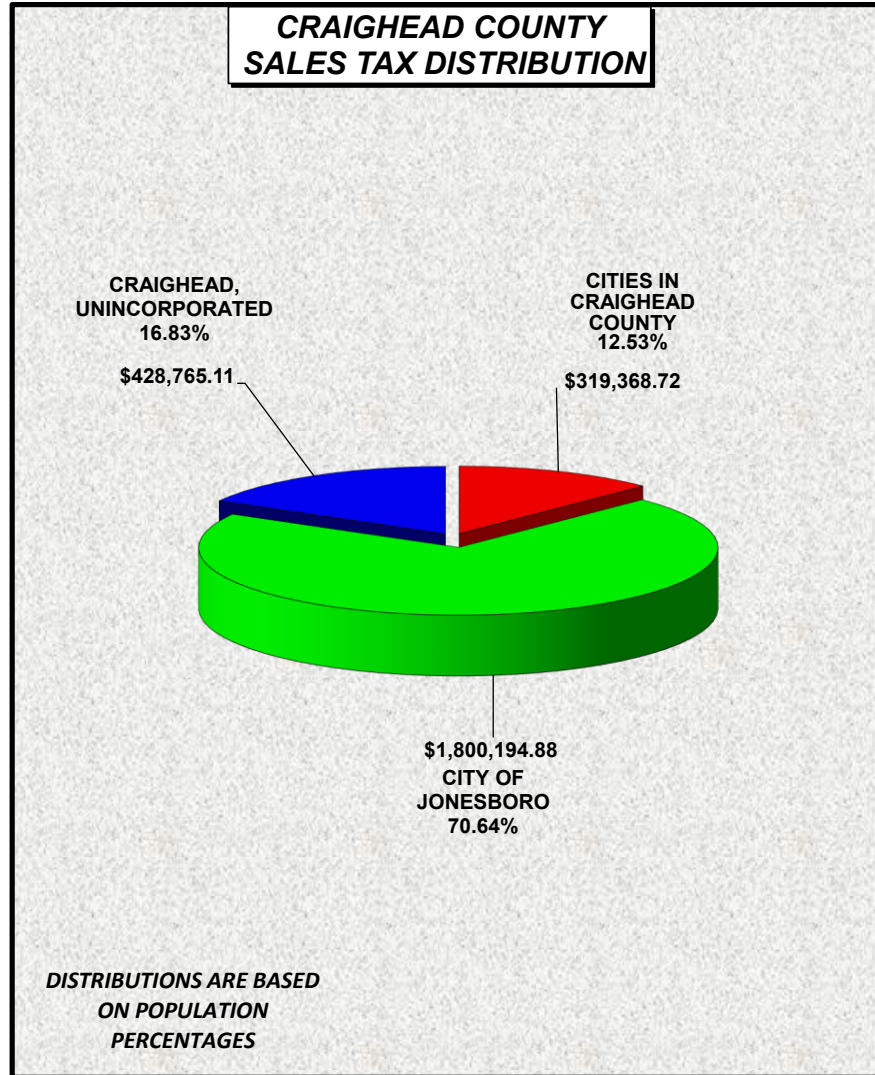
<u>CITY IN CRAIGHEAD</u>		<u>POPULATION %</u>
BAY	\$ 42,979.61	1.69%
BLACK OAK	\$ 5,338.09	0.21%
BONO	\$ 55,190.76	2.17%
BROOKLAND	\$ 93,107.21	3.65%
CARAWAY	\$ 25,957.30	1.02%
CASH	\$ 6,414.87	0.25%
EGYPT	\$ 2,588.86	0.10%
LAKE CITY	\$ 53,289.21	2.09%
MONETTE	\$ 34,502.81	1.35%
<b>CITIES IN CRAIGHEAD</b>	<b>\$ 319,368.72</b>	
<b>CITY OF JONESBORO</b>	<b>\$ 1,800,194.88</b>	
<b>CRAIGHEAD RURAL</b>	<b>\$ 428,765.11</b>	
<b>TOTAL SALES TAX</b>	<b>\$ 2,548,328.71</b>	

## YEAR TO DATE SALES AND USE TAX



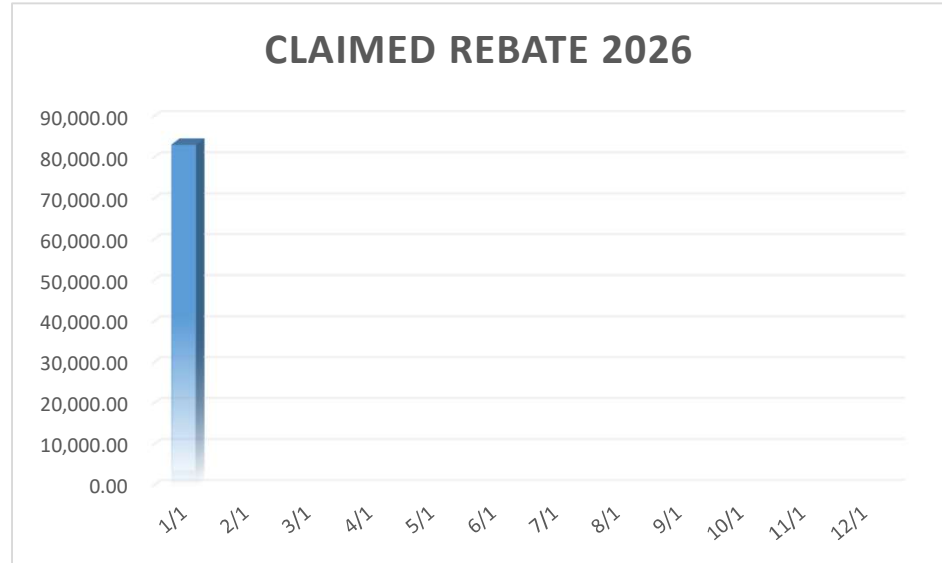
### COUNTY SALES AND USE TAX DISTRIBUTIONS

\$	428,765.11	16.82534550%
\$	319,368.72	12.53247741%
\$	1,800,194.88	70.64217708%
\$	2,548,328.71	100.00%



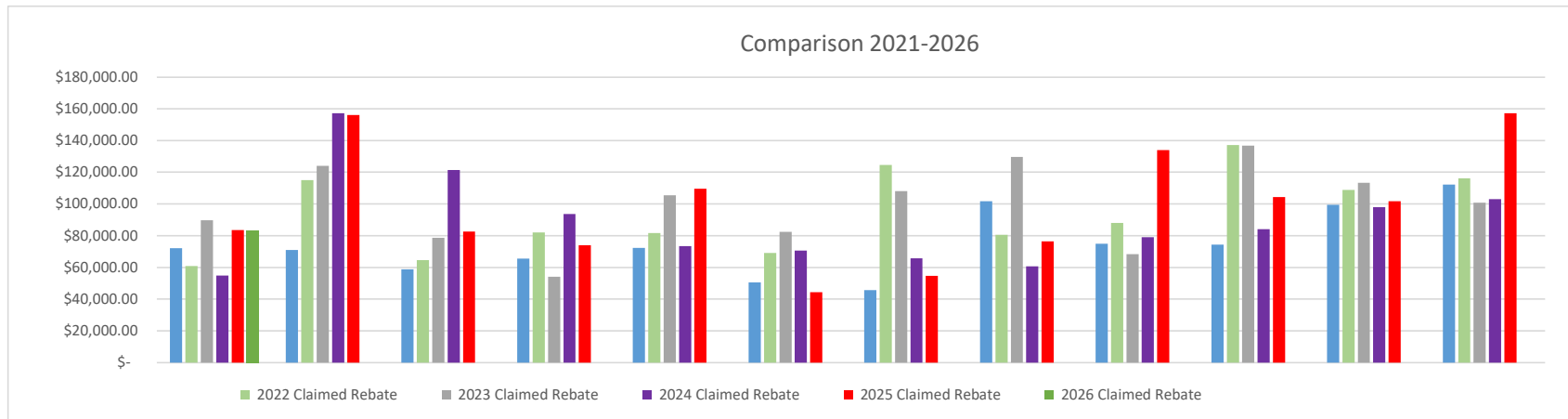
**LOCAL REBATE CLAIMED**  
**DEPARTMENT OF FINANCE AND ADMINISTRATION**  
**SALES AND USE TAX**

Date	Return Period	Claimed Rebate
1/1/2026	Nov-25	83,372.25
2/1/2026	Dec-25	
3/1/2026	Jan-26	
4/1/2026	Feb-26	
5/1/2026	Mar-26	
6/1/2026	Apr-26	
7/1/2026	May-26	
8/1/2026	Jun-26	
9/1/2026	Jul-26	
10/1/2026	Aug-26	
11/1/2026	Sep-26	
12/1/2026	Oct-26	
		<b>\$ 83,372.25</b>



**LOCAL REBATE CLAIMED**  
**DEPARTMENT OF FINANCE AND ADMINISTRATION**  
**SALES AND USE TAX**

Date	2021 Claimed Rebate	2022 Claimed Rebate	2023 Claimed Rebate	2024 Claimed Rebate	2025 Claimed Rebate	2026 Claimed Rebate	Amt Difference	% Change
January	\$ 72,186.74	\$ 60,921.21	\$ 89,616.29	\$ 54,915.36	\$ 83,536.25	\$ 83,372.25	(164.00)	99.80%
February	\$ 70,980.10	\$ 115,046.52	\$ 124,136.29	\$ 157,280.33	\$ 156,117.18	\$ -		
March	\$ 58,929.00	\$ 64,651.99	\$ 78,773.89	\$ 121,405.18	\$ 82,691.07	\$ -		
April	\$ 65,507.17	\$ 82,102.50	\$ 54,080.59	\$ 93,658.56	\$ 74,000.90	\$ -		
May	\$ 72,249.85	\$ 81,656.15	\$ 105,538.45	\$ 73,547.62	\$ 109,589.82	\$ -		
June	\$ 50,466.69	\$ 69,186.98	\$ 82,356.88	\$ 70,660.79	\$ 44,320.16	\$ -		
July	\$ 45,771.99	\$ 124,592.91	\$ 108,148.80	\$ 65,678.46	\$ 54,734.45	\$ -		
August	\$ 101,896.61	\$ 80,593.38	\$ 129,725.33	\$ 60,573.33	\$ 76,336.56	\$ -		
September	\$ 75,011.54	\$ 88,172.85	\$ 68,479.50	\$ 78,992.84	\$ 134,011.53	\$ -		
October	\$ 74,285.84	\$ 137,093.74	\$ 136,763.51	\$ 84,041.18	\$ 104,369.35	\$ -		
November	\$ 99,459.25	\$ 109,000.12	\$ 113,312.58	\$ 98,025.90	\$ 101,829.01	\$ -		
December	\$ 112,246.57	\$ 116,232.38	\$ 100,765.95	\$ 103,028.41	\$ 157,289.63	\$ -		
	\$ 898,991.35	\$ 1,129,250.73	\$ 1,191,698.06	\$ 1,061,807.96	\$ 1,178,825.91	\$ 83,372.25	\$ (164.00)	99.80%



**Fund 3526**  
**STAR Court Peer Recovery Program**  
**2025-2026**

DATE	RECEIPTS	EXCESS COM	INTEREST	COM CHARGED	DISBURSEMENTS	"CASH FLOW"	TRANSFER FROM GENERAL	TRANSFER TO GENERAL	
2025	\$ 12,468.75	\$ -	\$ -	\$ -	\$ (10,485.16)	\$ 1,983.59	\$ -	\$ (911.60)	\$ 1,071.99
2026	\$ -	\$ -	\$ -	\$ -	\$ (3,630.83)	\$ (3,630.83)	\$ -	\$ -	\$ (2,558.84)
TOTAL	\$ 12,468.75	\$ -	\$ -	\$ -	\$ (14,115.99)	\$ (1,647.24)	\$ -	\$ (911.60)	\$ (2,558.84)

CRAIGHEAD COUNTY ARKANSAS  
ANNUAL FINANCIAL REPORT  
FOR YEAR ENDED December 31, 2025

FUNDS	General Funds	Road Funds	Other Funds
Actual Beginning Cash Balance - January 1, 2025	\$ 15,863,725.52	\$ 9,000,074.12	\$ 13,835,632.86
Actual Ending Cash Balance - December 31, 2025	\$ 17,282,582.67	\$ 10,762,163.06	\$ 8,917,852.60
<b>Revenue</b>			
7000 - 7099: State Aid	\$ 1,928,992.32	\$ 4,148,374.38	\$ 2,123,428.32
7100 - 7199: Federal Aid	\$ 68,798.67	\$ 74,919.45	\$ 1,095,974.75
7200 - 7299: Property Taxes	\$ 10,450,403.09	\$ 2,674,269.61	\$ 656,164.61
7300 - 7399: Sales Taxes	\$ 2,554,713.68	\$ 2,554,713.74	\$ -
7400 - 7499: Fines, Forfeitures, and Cost	\$ 585,495.23	\$ -	\$ 730,725.85
7500 - 7599: Investment Income	\$ 2,130,573.18	\$ 447,781.61	\$ (1,016,501.13)
7600 - 7699: Officer's Fees	\$ 269,302.12	\$ -	\$ 865,832.22
7700 - 7799: 911 Fees	\$ -	\$ -	\$ 38,626.16
7800 - 7899: Jail Fees	\$ 3,988,924.35	\$ -	\$ 315,090.17
8100 - 8199: Franchise Fees	\$ 19,688.13	\$ -	\$ -
8300 - 8399: Insurance Premiums Collected	\$ 17,460.53	\$ 392.15	\$ 45.19
8400 - 8499: Treasurer's Commission	\$ 240,822.44	\$ -	\$ -
8500 - 8599: Collector's Commission	\$ 485,976.63	\$ -	\$ 460,146.08
8600 - 8699: Assessor's Salary and Expense	\$ 1,176,783.57	\$ -	\$ -
8700 - 8799: Other Revenues	\$ 2,286,460.23	\$ 364,954.85	\$ 170,142.79
<b>Revenue</b>	<b>\$ 26,204,394.17</b>	<b>\$ 10,265,405.79</b>	<b>\$ 5,439,675.01</b>
Treasurer's Commission	\$ 424,974.89	\$ 195,723.63	\$ 52,590.36
<b>Net Revenue</b>	<b>\$ 25,779,419.28</b>	<b>\$ 10,069,682.16</b>	<b>\$ 5,387,084.65</b>
<b>CURRENT EXPENDITURES</b>			
0100 - 0199: General Government	\$ 7,344,749.51	\$ -	\$ 5,847,371.42
0200 - 0299: Highways and Streets	\$ -	\$ 7,927,357.49	\$ -
0300 - 0399: Health	\$ 2,453,235.80	\$ -	\$ 1,305,829.05
0400 - 0499: Law Enforcement	\$ 14,378,659.07	\$ -	\$ 2,129,389.86
0500 - 0599: Public Safety	\$ 149,322.77	\$ -	\$ 420,300.59
0600 - 0699: Recreation and Culture	\$ -	\$ -	\$ 730,156.23
0700 - 0799: Sanitation	\$ -	\$ -	\$ -
0800 - 0899: Social Services	\$ 286,237.19	\$ -	\$ -
0900 - 0999: Airport	\$ -	\$ -	\$ -
<b>CURRENT EXPENDITURES</b>	<b>\$ 24,612,204.34</b>	<b>\$ 7,927,357.49</b>	<b>\$ 10,433,047.15</b>
<b>DEBT SERVICE EXPENDITURES</b>			
5001 - 5001: Bond Principal	\$ -	\$ -	\$ -
5002 - 5002: Bond Interest and Other Charges	\$ -	\$ -	\$ -
5003 - 5003: Note Principal	\$ -	\$ -	\$ -
5004 - 5004: Note Interest	\$ -	\$ -	\$ -
5005 - 5005: Lease Principal	\$ -	\$ -	\$ -
5006 - 5006: Lease Interest	\$ -	\$ -	\$ -
<b>DEBT SERVICE EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>\$ 24,612,204.34</b>	<b>\$ 7,927,357.49</b>	<b>\$ 10,433,047.15</b>
<b>Excess Revenue Over(Under) Expenditures</b>	<b>\$ 1,167,214.94</b>	<b>\$ 2,142,324.67</b>	<b>\$ (5,045,962.50)</b>
<b>Other Financing Sources (Uses)</b>			
8800 - 8899: Transfers In	\$ 4,720,350.77	\$ 35,578.00	\$ 314,423.07
8900 - 8999: Transfers Out	\$ (4,505,162.36)	\$ (415,813.73)	\$ (186,403.16)
9000 - 9099: Miscellaneous 1 - Court Order (Fraud)	\$ -	\$ -	\$ -
9100 - 9199: Miscellaneous 2	\$ 36,453.80	\$ -	\$ 162.33
<b>Other Financing Sources (Uses)</b>	<b>\$ 251,642.21</b>	<b>\$ (380,235.73)</b>	<b>\$ 128,182.24</b>
<b>Excess Revenue and Other Sources</b>	<b>\$ 1,418,857.15</b>	<b>\$ 1,762,088.94</b>	<b>\$ (4,917,780.26)</b>
Actual Ending Cash Balance	\$ 17,282,582.67	\$ 10,762,163.06	\$ 8,917,852.60
Calculated Ending Cash Balance	\$ 17,282,582.67	\$ 10,762,163.06	\$ 8,917,852.60
Difference	\$ -	\$ -	\$ -

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

**AN ORDINANCE APPROPRIATING FUNDS FROM SPECIAL REVENUE ACCOUNTS INTO COUNTY  
GENERAL FOR EXPENDITURES THAT HAVE ALREADY BEEN INCURRED AND PAID, AND  
DISBURSEMENTS BY THE COUNTY TREASURER TO FUND OTHER OFFICES AND DEPARTMENTS,  
AND TO TRANSFER COUNTY GENERAL AND SPECIAL REVENUE FUNDS AS NECESSARY.**

	Transfer Amount
<b>SECTION 1.</b> That Craighead County receives monies each year that are Special Revenue Account Funds. These special revenues are received from various sources and are used for funding some County offices.	
<b>SECTION 2.</b> That section 2 of this Appropriation Ordinance is for the direct transfer of funds and amounts by the County Treasurer to the various agencies and departments listed below for the operation of those agencies and departments for year 2025.	
Fund 3008 Craighead County Public Library	\$744,718.97
Fund 6400 Jonesboro Public Library	\$1,959,027.57
<b>SECTION 3.</b> That section 3 of this Appropriation Ordinance is for the transfer of Administration of Justice Funds and amounts to the agencies and departments listed below and approving court order transfers.	
From Fund 6498 Prosecutor's Victim/Witness Fund to Prosecuting Attorney(approving Ct order 2023-15, for dept operations)	\$61,152.26
<b>SECTION 4.</b> That section 4 of this Appropriation Ordinance is for the transfer of funds from fund to fund and approving court order transfers	
From Fund 1000 County General Fund to Fund 1887, Critical Facility Generator Project Grant Fund, Matching Funds(approving Ct order 2025-16)	\$12,240.01
From Fund 1000 County General Fund to Fund 3006 Recorders Cost Fund, to support dept operations(approving court order 25-25)	\$300,000.00
From Fund 1000 County General Fund to Fund 1892,Capital Fund, to support dept operations(approving Court order 25-33)	\$2,500,000.00
From Fund 1000 County General Fund to Fund 3518, Byrne Jag Grant Fund, to balance fund(approving Ct order 2025-62)	\$198.07
From Fund 1007 Local Assistance Tribal Consistency Fund to Fund 1000 County General Fund, to reimburse general fund(approving Ct order 2025-58)	\$11.25
From Fund 1887, Critical Facility Generator Project Grant to Fund 1000 County General Fund, to reimburse general fund(app Ct order 2025-58)	\$802.53
From Fund 1892,Capital Fund to Fund 3046, American Rescue Fund, to correct coding error(approving Ct order 2025-57)	\$12,910.00
From Fund 1892 Capital Fund to Fund 3046, American Rescue Fund, to correct coding error(approving Ct order 2025-57)	\$1,315.00
From Fund 2000,County Road Fund to Fund 1000, County General Fund, to correct coding error(approving Ct order 2025-69)	\$1,349.75
From Fund 2000 County Road Fund to Fund 2996 State Hazard Mitigation Grant Fund, matching funds(approving Ct order 2025-76)	\$35,578.00
From Fund 2000 County Road Fund to Fund 1000 County General fund, to adjust cost sharing expenses(approving Ct order 2025-73)	\$620.70
From Fund 3001 Collector Automation Fund to Fund 1000 County General Fund, to adjust cost sharing expenses(approving Ct order 2025-73)	\$144.82
From Fund 3006,Recorder Cost Fund to Fund 1000 County General Fund, to adjust cost sharing expenses(approving Ct order 2025-73)	\$144.82
From Fund 3026, Indigent Criminal Defense Fund to Fund 1000, County General Fund, to adjust cost sharing expenses(approving Ct order 2025-73)	\$124.14
From Fund 3046,Amererican Rescue Fund to Fund 1892, Capital Fund, to transfer interest earned(approving Ct order 2025-67)	\$1,446,644.81
From Fund 3494, East District Court Automation Fund to Fund 1000, County General Fund, to correct coding error(approving Ct order 2025-53)	\$649.99
From Fund 3519, VTC Innovations Grant Fund to Fund 1000, County General Fund, reimburse general fund(app Ct order 2025-58)	\$28,197.55
From Fund 3526, Star Court Peer Recovery Fund to Fund 1000, County Gen Fund, to correct coding error(approving Ct order 2025-95)	\$455.80
From Fund 3529, AR Opioid Overdose Response Team Fund to Fund 1000, County General Fund, to reimburse general fund(app Ct order 2025-58)	\$109.62
From Fund 3529, Ark Opioid Overdose Response Team Fund to Fund 1000 County General fund, to correct coding error(approving Ct order 2025-17)	\$4,312.44
From Fund 3529,Arkansas Opioid Overdose Response Team Funding to fund 1000, County Gen Fund, to correct coding error(app Ct order 2025-18)	\$248.55
From Fund 3536, SRT Body Worn Camera Grant Fund to Fund 3014 Communication Facility and Equipment Fund, to correct coding error(app Ct order 2025-15)	\$162.20

Be It Resolved by the Craighead County Quorum Court that these transfers be made and court order transfers be approved as described, by the Craighead County Treasurer, upon passage of this Appropriation Ordinance.

Dated this \_\_\_\_\_ day of February, 2026.

Approved: \_\_\_\_\_  
Marvin Day, Craighead County Judge

Attest: \_\_\_\_\_  
Mary Dawn Marshall, Craighead County Clerk