

**CRAIGHEAD COUNTY QUORUM COURT AGENDA**  
**MONDAY, DECEMBER 15TH, 2025**  
**5:30 P.M.**

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CRAIGHEAD COUNTY COURTHOUSE ANNEX ADDITION, 511 UNION, QUORUM COURT

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**INVOCATION**, led by Don Blackmore, Central Baptist Church

**ASSEMBLY AND PLEDGE OF ALLEGIANCE**

**APPROVAL OF PREVIOUS MEETING'S MINUTES** – December 8th, 2025

**REPORTS FROM COMMITTEES** – Transportation, Public Services, and Finance

**OLD BUSINESS**

**NEW BUSINESS**

- A. Re-appointment of Mike Mahan to the Cash Fire Protection District Board
- B. An Ordinance to Accept Analysis for Alternative County Government Organization
- C. Ordinance Calling an Election for Alternative Form of Government: Consolidation of Treasurer & Collector
- D. Resolution to approve Solid Waste Disposal Authority 2026 budget

**ANNOUNCEMENTS**

**PUBLIC COMMENT**

**ADJOURNMENT**

**Special Finance and Administration Committee meeting @ 5:15 pm,**  
**Quorum Court Boardroom**

- A. Resolution to approve Solid Waste Disposal Authority 2026 budget

## **QUORUM COURT MINUTES December 8, 2025**

Judge Day called the meeting to order at 5:30PM

Invocation was led by Pastor Perry Jackson of St. Paul Missionary Baptist Church.

Pledge of Allegiance was led by Spencer May from Jonesboro High School.

Roll was called and all were present.

Next order of business was the approval of the minutes of November 24, 2025, meeting.

Justice Pasmore made the motion to approve, and Justice Myers seconded the motion.

Judge Day took a vote, and it passed unanimously.

### **NO OLD BUSINESS**

### **NEW BUSINESS**

An **Appropriation Ordinance to approve the 2026 Craighead County Annual Operating Budget** was read by reference. A motion to approve was made by Justice Cook and seconded by Justice Couch. Judge Day asked if there were any comments from the Court, and there were none. Judge Day asked if there was any Public Comment. Robin Martin of 5005 Lamb Lane Jonesboro, AR stated she feels our County Budget is very antiquated compared to the city and other Counties budgets. She says that there is no comparative data from previous years included in this budget to reference. She referenced the City of Jonesboro and Sebastian County budgets being lengthier with previous years budgets for comparison. Ms. Martin stated that she feels we are on the side of not having enough information included so that the Quorum Court can make educated decisions as to where we are on the budget. A vote was taken and all but Justice Barnes were in favor. Judge Day stated that with more than 9 votes in favor, the Ordinance passes.

### **ANNOUNCEMENTS**

Judge Day stated that all elected officials and candidates are invited to the presentation of 110 new laptops from AT&T to the City Youth Program on December 9<sup>th</sup> at 3:30pm.

County Clerk MaryDawn Marshall thanked the elected officials that went with her to the Brookland School to speak to the students about County Government.

## **PUBLIC COMMENT**

Robin Martin, 5005 Lamb Lane, Jonesboro, AR, asked where we as a county are at on the Kade Holliday restitution. She stated that she has heard he is out of prison and currently employed, but Craighead County is not currently garnishing his wages. Judge Day stated that Mr. Holliday is currently under two court orders, one that is Federal court and one in State court. Since Mr. Holliday is still on probation, the Federal Court is garnishing his wages and are the ones managing it now.

Robin Martin then asked what the goal is in combining the Treasurer and Collector Offices. Judge Day stated that it would be addressed in committee meetings and that she could stay and ask that question then.

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

Meeting adjourned at 5:45pm.

## **Transportation Committee Meeting Minutes**

**Date:** 12/8/2025

### **Call to Order:**

Justice Cline called the meeting to order at 5:45 PM.

### **Attendance:**

Justice Steve Cline, Justice Terry Couch, Justice David Tennison, Justice Garrett Barnes, and Road Foreman Brian Crew were present.

### **Road Work Update:**

Road Foreman Brian Crews provided an update on current road projects and winter preparation.

### **Adjournment:**

With no further business, a motion was made by Justice Terry Couch to adjourn, seconded by Justice David Tennison. All in favor. Meeting adjourned at 5:49 PM.

## **Public Services Committee Minutes**

**Date:** 12-8-2025 - AMENDED 12.15.25

**Call to Order:** Justice Richard Rogers called the Public Services Committee meeting to order at 5:44 PM.

**Attendance:** Justice Richard Rogers, Justice Brad Noel, Justice Linda Allison, Justice Kevin Williams, County Judge Marvin Day,

### **Re-appointment of Mike Mahan to the Cash Fire Protection District Board:**

A motion was made by Justice Kevin Williams to pass this resolution to the full Quorum Court, seconded by Justice Brad Noel. All in favor.

### **An Ordinance to Accept Analysis for Alternative County Government Organization:**

Discussion was held amongst the committee members, Judge Day, and members of the public. A motion was made by Justice Kevin Williams to pass this ordinance to the full Quorum Court, seconded by Justice Brad Noel. Justice Linda Allison opposed, all others in favor. Ordinance passed 3-1.

### **Ordinance Calling an Election for Alternative Form of Government: Consolidation of Treasurer & Collector:**

A motion was made by Justice Brad Noel to pass this ordinance to the full Quorum Court, seconded by Kevin Williams. Linda Allison abstained while all others were in favor. Ordinance passed 3-0-1.

### **Adjournment:**

Motion to adjourn made by Justice Brad Noel and seconded by Justice Kevin Williams. All in favor. Meeting adjourned at 6:10PM.

## **Finance Committee Minutes**

**Date:** 12-8-2025

**Call to Order:** Meeting called to order at 5:46 PM.

### **Attendance:**

Justices Dan Pasmore, Darrel Cook, Barry Forrest, Rick Myers, and Josh Longmire; Tax Collector Wes Eddington; Treasurer Terry McNatt.

### **Tax Collection Report:**

Collector Wes Eddington presented the tax collection report, noting collections are up 2.5%. The group briefly discussed delinquent real and property tax numbers.

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

Treasurer Terry McNatt presented the financial report, noting a 7.23% sales tax increase. Expenditures were up 5.4 million from 2024.

### **Resolution to approve Solid Waste Disposal Authority 2026 budget:**

Justice Darrell Cook made a motion to table the passing of this resolution to the full quorum court in order to receive additional information regarding line items, seconded by Justice Dan Pasmore. All in favor, resolution tabled. A special called finance committee meeting will take place prior to Quorum Court on December 15<sup>th</sup> to hear from a representative of the Solid Waste Disposal Authority.

### **Adjournment:**

With no further business, Justice Forrest made a motion to adjourn, seconded by Justice Myers. The motion carried, and the meeting was adjourned.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION RECOMMENDING THE RE-APPOINTMENT OF A BOARD MEMBER TO THE BOARD OF DIRECTORS OF CASH 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 Cash Fire Protection District Board of Directors.

**WHEREAS;** the said County Judge does hereby make the following re-appointment to the Board of Directors of Cash Fire Protection District for the following term detailed below.

Mike Mahan to fill a five (5) year term as a member of the Administrative Board. Mr. Mahan lives at 114 S. Front Street, Cash, Arkansas 72421.

Mr. Mahan's second term will become effective as of 1/2/2026 and expire on 1/2/2031.

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

Dated this \_\_\_\_\_ day of December, 2025

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

Attest: \_\_\_\_\_  
**MaryDawn Marshall, Craighead County Clerk**

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: \_\_\_\_

**RESOLUTION NUMBER 2025-\_\_\_\_\_**

**A RESOLUTION TO APPROVE THE CRAIGHEAD COUNTY SOLID WASTE DISPOSAL AUTHORITY PROPOSED 2026 BUDGET**

WHEREAS; Act 677 of 2021 entitled, “An Act to Amend the Joint County and Municipal Solid Waste Disposal Act to require that County and Municipal Members Have Budgetary Approval Authority; and For Other Purposes” was passed.

WHEREAS; the Act states that “within the last ninety (90) days of each calendar year, each authority shall prepare and submit an annual budget for the next calendar year to the governing body of each municipality and county that are members of the authority for review and approval by a majority of the governing bodies before the annual budget receives final approval by the authority.”

WHEREAS; the Craighead County Solid Waste Disposal Authority’s proposed 2026 budget is attached.

**BE IT HEREBY RESOLVED BY THE CRAIGHEAD COUNTY QUORUM COURT:**

That the Craighead County Quorum Court approve the proposed 2026 budget for the Craighead County Solid Waste Disposal Authority.

Dated this \_\_\_\_\_ day of December 2025.

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

Attest: \_\_\_\_\_  
MaryDawn Marshall  
Craighead County Clerk

**CRAIGHEAD COUNTY SOLID WASTE DISPOSAL  
AUTHORITY  
PROPOSED 2026 BUDGET**

<b>Revenue</b>	<b>2026</b>	<b>APPROVED 2025 Budget</b>	
Tipping Fees & Sales Tax	\$ 6,548,000.00	\$ 6,548,000.00	Tipping fees/sales tax/less discount
Interest Income	\$ 425,000.00	\$ 425,000.00	Checking accounts and CDs
Gain/(Loss) on Sale of Assets		\$ 130,000.00	
Rental Income	\$ 125,000.00	\$ 30,000.00	Gas-to-energy project \$8333/mo+farm rental
Insurance Proceeds	\$ -	\$ -	
Cost Reimbursements-CCRSWMD	\$ -	\$ -	
Miscellaneous Income	\$ 77,000.00	\$ 77,000.00	Miscellaneous Income + Recycling Sales
	<hr/>	<hr/>	
<b>Total Revenue</b>	<b>\$ 7,175,000.00</b>	<b>\$ 7,210,000.00</b>	
<b>Expenses</b>			
Salaries	\$ 1,289,850.00	\$ 1,243,100.00	Salaries and Bonuses 22-24 employees
Professional Services	\$ 205,000.00	\$ 205,000.00	Engineers/Consultants/Monitoring/Legal/Audit
Depreciation	\$ 1,700,000.00	\$ 1,700,000.00	See attached
Repairs & Maintenance	\$ 510,000.00	\$ 400,000.00	New equipment has higher warranty and mtc cost
Rock Check West Side & Manhole	\$ 200,000.00	\$ 200,000.00	
Telephone & Utilities	\$ 62,000.00	\$ 62,000.00	
Supplies	\$ 117,000.00	\$ 117,000.00	Office Supplies and Operating Supplies
Personnel burden	\$ 434,700.00	\$ 395,700.00	Hospital/Dental/Disability/Life/Vision/Retirement/WC/PR Tax
Contract Labor	\$ 50,000.00	\$ 50,000.00	Typically pick up blown litter/also temp-to-hire employees
Laundry & Uniforms	\$ 45,000.00	\$ 45,000.00	
Vehicle & Equipment Exp.	\$ 410,000.00	\$ 410,000.00	Diesel/oil/antifreeze/tires/etc
Small tools & Equip.	\$ 25,000.00	\$ 20,000.00	
Taxes & Fees	\$ 924,800.00	\$ 904,800.00	Act 934/Sales Tax/Bank&CC/Permit Fees/Registration/Leachate/Code Enf
Insurance & Bonding	\$ 140,000.00	\$ 125,000.00	
Postage & Freight	\$ 1,700.00	\$ 1,700.00	
Dues & Subscriptions	\$ 12,000.00	\$ 12,000.00	See attached
Advertising	\$ 2,500.00	\$ 2,500.00	
Other Expenses	\$ 44,100.00	\$ 89,100.00	Travel/Special Event/Business Meals/Cash Over-Short/Stormwater
Interest Expense	\$ -	\$ -	
Rental and Equipment Rental	\$ 7,500.00	\$ 5,850.00	
Closure & Post Closure	\$ 950,000.00	\$ 950,000.00	See attached
	<hr/>	<hr/>	
<b>Total Expenses</b>	<b>\$ 7,131,150.00</b>	<b>\$ 6,938,750.00</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 43,850.00</b>	<b>\$ 271,250.00</b>	
Total Expenses to Total Revenue	\$ 0.99	\$ 0.96	
Total Expenses to Tipping Fees	\$ 1.09	\$ 1.06	

Depreciation is set for equipment and fixed assets, typically 7-10 years.

Completed landfill cell units with permitting/stormwater systems, leachate systems, and our gas flare system cost basis is \$18,650,742.28. Depreciation to date on those items through November 2025 totals \$12,731,825.51. Most set up on 30 year depreciation. We are currently constructing new landfill cells which has a cost, through November 2025, of \$3,972 million so the final cost will be over \$4 million which will start being depreciated when waste begins to be placed in the new cell. Also, in 2025 our "old" shop burned and is being rebuilt so depreciation will be added for that in 2026 when the building is finished. Other items being depreciated are compactors, dozers, trackhoe, cover machine, Mack trucks, and other equipment necessary to our operation. We also have a building and equipment at our transfer station in Lake City being depreciated.

Also in 2026, we will have increased closure and post closure costs due to opening the new cell(s).

Dues & Subscriptions: Computer (TeamViewer/3 Adobe/Accounting/AutoCad/Payroll Software/Splashtop/Microsoft Office 365-5 computers/

Various: Chamber of Commerce Dues/ SWANA Dues (3 people)/NEASHRM and National SHRM(2 people)/DOT Compliance