

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

**IN THE MATTER OF TRANSFERRING FUNDS FROM HEALTH
DEPARTMENT BUILDING CONSTRUCTION FUND (4001) TO CORONER'S
BUILDING FUND (4801)**

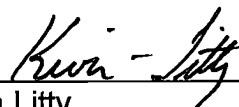
COURT ORDER NO. 2025 - 82

NOW on this 6th day of October 2025, a day on which this Court deems to be in session, comes on for consideration the matter of transferring funds from Health Department Fund (4001) to Coroner's Building Fund (4801) to cover cost of construction for a new Coroner's Office building in the 2025 Budget. From the records before this Court, the Court finds the following:

NOW THEREFORE, it is the order of this Court that the County Treasurer make the following transfers:

\$268,135.93 from Health Department Fund (4001) into the Coroner's Building Fund (4801).

The Clerk of this Court shall docket this copy and cause a copy of this order and the supporting documentation to remain on file for public inspection.



Kevin Litty
Baxter County Judge



File Type

C202500094

ORDER COUNTY

FILED FOR RECORD
BY: LISA PEMBERTON
10-06-2025 08:24:24 AM

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

BAXTER COUNTY Treasurer
Summary of Treasury Account Balances
Treasury's Accounts
25-09 to 25-09
09/01/2025 - 09/30/2025

Posted on/Before 10/01/2025 (a)

<u>Fund</u>	<u>Begin Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End Balance</u>
1000-COUNTY GENERAL	3,203,855.33	871,356.79	-1,422,117.56	2,653,094.56
1001-GENERAL RESERVE FUND	1,863,934.03	21,376.51	0.00	1,885,310.54
1003-COUNTY GENERAL INVES	5,386,203.73	61,771.64	0.00	5,447,975.37
1004-COUNTY GENERAL INVES	5,618,842.66	0.00	0.00	5,618,842.66
1800-ANIMAL CONTROL/SHELT	17,680.23	154,455.33	-12,419.83	159,715.73
1803-AVIATION RESERVE FUN	90,135.15	374.78	-7.50	90,502.43
1805-EMPLOYEE LIABILITY F	265,695.12	236,140.41	0.00	501,835.53
1900-E-WASTE GRANT FUND	28,039.41	0.00	0.00	28,039.41
2000-ROAD AND BRIDGE	1,035,389.11	303,915.42	-539,704.04	799,600.49
2003-ADD'L MOTOR FUEL TAX	235,536.32	18,416.48	-368.33	253,584.47
3000-TREASURER'S AUTOMATI	332,999.54	1,381.47	-772.50	333,608.51
3001-COLLECTOR'S AUTOMATI	912,595.04	3,672.53	-29,847.88	886,419.69
3002-CIRCUIT COURT AUTOMA	266,294.23	2,607.88	-52.16	268,849.95
3004-ASSESSOR'S AMENDMENT	149,011.84	610.66	-2,162.21	147,460.29
3006-RECORDER'S COST FUND	822,815.85	33,131.01	-26,987.86	828,959.00
3008-BAXTER COUNTY LIBRAR	0.00	26,588.54	-25,629.76	958.78
3010-COUNTY CLERK'S COST	6,204.88	91.99	-1.84	6,295.03
3012-CHILD SUPPORT COST F	59,547.19	247.63	-4.95	59,789.87
3016-BREATHALYZER FUND	13,428.91	477.56	-9.55	13,896.92
3017-SPECIAL JAIL FEES	27,120.91	7,976.73	-159.54	34,938.10
3018-COUNTY DETENTION FAC	11,714.30	1,300.51	-26.01	12,988.80
3019-BOATING SAFETY FUND	86,082.84	357.96	-137.78	86,303.02
3020-EMERGENCY 911 FUND	65,577.49	173,160.46	-59,382.61	179,355.34
3024-PUBLIC DEFENDER FUND	64,319.03	2,737.02	-5,169.80	61,886.25
3028-DRUG COURT FUND	10,441.80	43.37	-60.87	10,424.30
3031-JUVENILE PROBATION F	147,664.77	2,646.34	-2,199.08	148,112.03
3037-BAXTER COUNTY AIRPOR	298,852.41	14,728.57	-13,309.21	300,271.77
3039-CIRCUIT CLERKS COMMI	24,338.80	136.30	-2.73	24,472.37
3042-ASSESSOR'S LATE ASSE	17,944.20	205.12	-4.10	18,145.22
3045-DISTRICT COURT DWI F	54.82	430.98	-8.62	477.18
3048-ADULT DRUG COURT (OP	16,198.75	0.00	0.00	16,198.75
3400-SHERIFF'S PROJECTS	6,321.58	3,015.36	-5,866.98	3,469.96
3401-JAIL MAINTENANCE & O	1,261,834.35	277,978.25	-264,074.53	1,275,738.07
3410-DRUG ENFORCEMENT FUN	15,660.69	336.23	0.00	15,996.92
3411-K-9 FUND	29,199.70	121.39	0.00	29,321.09
3505-BJA/DOJ FY21 14TH J	-1,000.00	0.00	0.00	-1,000.00
3507-CASEY HOUSE RESTORAT	100,000.00	0.00	-3,000.00	97,000.00
3512-CLARKRIDGE VOLUNTEER	16,059.41	0.00	-2,050.11	14,009.30
3513-COTTER-GASSVILLE RUR	14,413.82	0.00	-14,413.82	0.00
3537-AIRPORT GRANTS FUND	-218,866.15	45,000.00	-143,356.00	-317,222.15
4001-HEALTH DEPT BLDG CON	267,047.71	1,110.43	-22.21	268,135.93
4800-ECONOMIC DEVELOPMENT	50,610.19	177.16	-16,000.00	34,787.35
4801-CORONER'S BUILDING F	199,202.39	76,062.23	-21.24	275,243.38
6000-TREASURER'S COMMISSI	222,155.80	36,269.13	-335.93	258,089.00
6002-COLLECTOR'S UNAPPORT	830,111.53	1,188,262.09	-1,064,396.58	953,977.04
6003-PROPERTY TAX RELIEF	257,669.42	1,071.44	0.00	258,740.86

Prepared by: Jenay MizeFunds : 1000-8001
 TR.ACCT.BAL (sum)

Printed 10:54:24 01 OCT 2025

BAXTER COUNTY Treasurer
Summary of Treasury Account Balances
Treasury's Accounts
25-09 to 25-09
09/01/2025 - 09/30/2025

Posted on/Before 10/01/2025 (a)

<u>Fund</u>	<u>Begin Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End Balance</u>
6004-DELINQUENT PERSONAL	0.00	12,801.13	-12,801.13	0.00
6005-DELINQUENT REAL ESTA	0.00	25,753.64	-25,753.64	0.00
6006-TIMBER TAX	0.00	773.40	-773.40	0.00
6008-COMMISSIONER OF STAT	0.00	3,628.12	-3,628.12	0.00
6009-LAW LIBRARY	6,506.58	1,361.90	-0.62	7,867.86
6010-COUNTY ADMINISTRATIO	0.00	23,822.16	-23,822.16	0.00
6012-AR GAME AND FISH COM	0.00	5,010.00	-5,010.00	0.00
6017-COUNTY SHERIFF'S OFF	0.00	1,916.81	-1,916.81	0.00
6500-HAND COVE FIRE DISTR	0.00	3,227.04	-3,227.04	0.00
6501-RODNEY FIRE PROTECTI	0.00	1,236.51	-1,236.51	0.00
6502-GROVER TOWNSHIP FIRE	0.00	4,022.25	-4,022.25	0.00
6503-MOUNTAIN HOME RURAL	0.00	8,812.66	-8,812.66	0.00
6504-MIDWAY FIRE PROTECTI	0.00	2,890.60	-2,890.60	0.00
6505-TRACY FIRE PROTECTIO	0.00	8,505.66	-8,505.66	0.00
6506-GAMALIEL FIRE PROTEC	0.00	3,124.47	-3,124.47	0.00
6507-NE LAKESIDE FIRE PRO	0.00	5,817.28	-5,817.28	0.00
6508-LONE ROCK FIRE PROTE	0.00	484.97	-484.97	0.00
6509-CLARKRIDGE FIRE IMPR	0.00	3,511.26	-3,511.26	0.00
6510-BUFORD AREA FIRE DIS	0.00	7,190.09	-7,190.09	0.00
6511-COTTER-GASSVILLE FIR	0.00	6,678.70	-6,678.70	0.00
6512-HENDERSON FIRE DISTR	0.00	4,210.31	-4,210.31	0.00
6513-NORFORK FIRE DISTRIC	0.00	7,496.10	-7,496.10	0.00
6514-OAKLAND PROMISE LAND	0.00	1,098.06	-1,098.06	0.00
6600-CITY OF BRIARCLIFF	930.15	866.55	-54.61	1,742.09
6601-CITY OF MOUNTAIN HOM	0.00	23,979.07	-23,979.07	0.00
6602-CITY OF COTTER	0.00	3,612.65	-3,612.65	0.00
6603-CITY OF NORFORK	0.00	4,195.76	-4,195.76	0.00
6604-CITY OF GASSVILLE	0.00	4,798.79	-4,798.79	0.00
6605-CITY OF BIG FLAT	-71.20	31.53	-4.91	-44.58
6606-CITY OF SALESVILLE	0.00	1,008.70	-1,008.70	0.00
6607-CITY OF LAKEVIEW	0.00	1,828.32	-1,828.32	0.00
6700-SD-9 MOUNTAIN HOME S	0.00	1,226,249.87	-1,226,249.87	0.00
6701-SD-60 COTTER SCHOOLS	0.00	143,032.02	-143,032.02	0.00
6702-SD-61 NORFORK SCHOOL	0.00	195,287.91	-195,287.91	0.00
6703-SD-15 VIOLA SCHOOLS	0.00	73,643.84	-73,643.84	0.00
6704-SD-30 MOUNTAIN VIEW	-520.28	767.05	-246.77	0.00
6705-SD-50 CALICO ROCK SC	0.00	2,522.13	-2,522.13	0.00
6706-ASU - MOUNTAIN HOME	0.00	53,177.04	-53,177.04	0.00
6800-BRIARCLIFF IMPROVEME	4,559.38	2,266.53	0.00	6,825.91
8001-ESCHEATED ESTATE TRU	14,455.52	0.00	0.00	14,455.52
Totals	24,154,799.28	5,450,384.58	-5,529,737.95	24,075,445.91

Prepared by: Jenay MizeFunds : 1000-8001
 TR.ACCT.BAL (sum)

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Baxter County
Summary Statement of Operation
Expenditures
25-01 to 25-13
01/01/2025 - 12/31/2025
4801 CORONER'S BUILDING FUND

Posted on or Before 09/30/2025

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31		Year to Date		Balance	Used
					Trans	Enc	Trans	Enc		%
4801.0111	COUNTY BUILDINGS & GROUNDS									
3004	ENGINEERING AND ARCHIT	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
3009	OTHER PROFESSIONAL SER	0.00	224,010.00	224,010.00	0.00	0.00	0.00	0.00	224,010.00	0.00
Sub Total	Other Charges	0.00	274,010.00	274,010.00	0.00	0.00	0.00	0.00	274,010.00	0.00
Dept Total *	COUNTY BUILDINGS	0.00	274,010.00	274,010.00	0.00	0.00	0.00	0.00	274,010.00	0.00

Prepared by:
SOP.RPT

Funds : ALL Printed 06:51:52 30 SEP 2025
Depts : ALL Lines : ALL

Baxter County
Summary Statement of Operation
Expenditures
25-01 to 25-13

01/01/2025 - 12/31/2025 Posted on or Before 09/30/2025

4001 HEALTH DEPT BLDG CONSTRUCTION FUND

12/01 - 12/31

Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Year to Date	Trans	Enc	Balance	Used
4001.0300	COUNTY HEALTH DEPT										
3009	OTHER PROFESSIONAL SER	0.00	500,000.00	500,000.00	0.00	0.00	359,824.14	0.00	0.00	140,175.86	71.96
	Sub Total Other Charges	0.00	500,000.00	500,000.00	0.00	0.00	359,824.14	0.00	0.00	140,175.86	71.96
	Dept Total * COUNTY HEALTH DEP	0.00	500,000.00	500,000.00	0.00	0.00	359,824.14	0.00	0.00	140,175.86	71.96

Prepared by:
SOP.RPT

Funds : ALL Printed 06:51:52 30 SEP 2025
Depts : ALL Lines : ALL

ORDINANCE NO. 2025 - 45

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

AN ORDINANCE TO ESTABLISH A CORONER'S BUILDING FUND AND AN ANNEX BUILDING FUND; AND TO DECLARE AN EMERGENCY.

Article 1. Affirmation. There is a need to establish a Coroner's Building Fund and an Annex Building Fund on the books of the county to recognize and affirm the need for such a fund to properly account for revenues received and expenditures made

Article 2. Establishment of Fund. There is hereby created on the books of the Baxter County Treasurer a Coroner's Building Fund with a fund number of 4801 and an Annex Building Fund with a fund number of 4802 as assigned by the Baxter County Treasurer.

Article 3. Operation of Fund. The Coroner's Building Fund and the Fund are subject to all the normal county budgeting, appropriation and expenditure regulations of Title 14 of the Arkansas Code Annotated (ACA) and the County Financial Management System, implemented in accordance with ACA § 14-21-101. Proper records and documentation must be maintained for audit purposes.

Article 4. Appropriation: The Quorum Court authorizes the County Clerk's Office to make the following appropriations into the designated line items:

\$ 50,000.00 to #4801-0111-3004 (Engineering & Architecture)
\$149,010.00 to #4801-0111-3009 (Other Professional Services)

Article 5. Emergency Clause: To properly track revenues already received, appropriated expenditures, and/or appropriated transfers for the Coroner's Building Fund and Annex Building Fund, it is found by this Quorum Court that an emergency is declared and this ordinance shall be in full force and effect immediately upon passage and approval:

APPROVED:

Kevin Litty
KEVIN LITTY, COUNTY JUDGE
Date Signed: 9-2-25

ATTEST:

Canda J. Reese
CANDA J. REESE, COUNTY CLERK

SPONSOR: Edge

Date Adopted: 9-2-2025

Votes: For: 10 Against: 0

Abstain: 0 Present: 0 Absent: 1



F202500585

BAXTER CO, AR FEE \$0.00

PRESENTED: 09-03-2025 12:52:00 PM

RECORDED: 09-03-2025 12:52:00 PM

CANDA REESE

CIRCUIT CLERK

BY: LISA PEMBERTON
DEPUTY

ORDINANCE

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