

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2026 – 9

IN THE MATTER OF TRANSFERRING FUNDS WITHIN VARIOUS DEPARTMENTS 2026 BUDGETS.

NOW on this 29th day of January, 2026, a day on which this Court deems to be in session, comes on for consideration the reallocation of expenditures within various departments 2026 Budget for the purpose of designating proper expenditures.

NOW THEREFORE, it is the order of this Court that the Clerk's Office initiates the following transfer of funds:

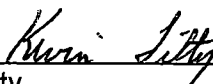
\$ 2,432.00 from #1000-0111-3053 (Fleet Ins) to #1000-0111-3052 (Prop Ins)

\$ 12,863.36 from #1000-0111-2020 (Bldg Mat & Supp) to #1000-0111-3052 (Prop Ins)

\$ 209.00 from #1000-0500-3007 (Drug Testing) to #1000-0500-3053 (Fleet Liability)

\$ 8,525.00 from #2000-0200-3015 (Assn. Risk Mgmt) to #2000-0200-3053 (Fleet Ins)

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



Kevin Litty
Baxter County Judge



C20260009 File Type
FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
01-29-2026 02:49:46 PM

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

*Frank Olden
to correct
budget*

*\$15,295.36
- 2,432.00
= 12,863.36*

Baxter County
Summary Statement of Operation
Expenditures
26-01 to 26-01
01/01/2026 - 01/31/2026
1000 COUNTY GENERAL

Posted on or Before 01/29/2026

Account	Description	Orig Budget	Amendments	Amend Budget	01/01 - 01/31		Enc	Trans	Year to Date	Enc	Balance	Used
					Trans	Enc						
1000.0111 COUNTY BUILDINGS & GROUNDS												
1001	SALARIES FULL-TIME	264,798.15	0.00	264,798.15	19,500.00	0.00	0.00	19,500.00	0.00	245,298.15	7.36	
1005	OVERTIME/PREM. COMP.	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	
1006	SOCIAL SECURITY	20,410.06	0.00	20,410.06	736.12	0.00	0.00	736.12	0.00	19,673.94	3.61	
1007	RETIREMENT	40,873.48	0.00	40,873.48	1,490.57	0.00	0.00	1,490.57	0.00	39,382.91	3.65	
1009	HEALTH INSURANCE	47,628.00	0.00	47,628.00	3,857.52	0.00	0.00	3,857.52	0.00	43,770.48	8.10	
1010	WORKMEN'S COMPENSATION	4,063.99	0.00	4,063.99	0.00	0.00	0.00	0.00	0.00	4,063.99	0.00	
1011	UNEMPLOYMENT COMPENSAT	533.60	0.00	533.60	0.00	0.00	0.00	0.00	0.00	533.60	0.00	
Sub Total Personnel Services		380,307.28	0.00	380,307.28	25,584.21	0.00	0.00	25,584.21	0.00	354,723.07	6.73	
2001	GENERAL SUPPLIES	2,000.00	0.00	2,000.00	22.00	0.00	0.00	22.00	0.00	1,978.00	1.10	
2003	JANITORIAL SUPPLIES	40,000.00	0.00	40,000.00	1,349.34	0.00	0.00	1,349.34	0.00	38,650.66	3.37	
2006	CLOTHING & UNIFORMS	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	
2007	FUELS OILS AND LUBRICA	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	
2020	BLDG. MATERIALS AND SU	130,000.00	0.00	130,000.00	0.00	0.00	0.00	0.00	0.00	130,000.00	0.00	
2023	PARTS AND REPAIRS	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	
2024	MAINTENANCE CONTRACTS	20,000.00	0.00	20,000.00	1,237.01	0.00	0.00	1,237.01	0.00	18,762.99	6.19	
2029	SMALL TOOLS	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	
Sub Total Supplies		221,000.00	0.00	221,000.00	2,608.35	0.00	0.00	2,608.35	0.00	218,391.65	1.18	
3009	OTHER PROFESSIONAL SER	250,000.00	0.00	250,000.00	140.00	0.00	0.00	140.00	0.00	249,860.00	0.06	
3015	ASSN. RISK MANAGEMENT	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	
3022	CELL PHONES AND PAGERS	1,100.00	0.00	1,100.00	78.58	0.00	0.00	78.58	0.00	1,021.42	7.14	
3023	INTERNET CONNECTION	1,900.00	0.00	1,900.00	176.60	0.00	0.00	176.60	0.00	1,723.40	9.29	
3052	PROP. INS. - COUNTY BL	130,000.00	0.00	130,000.00	0.00	0.00	0.00	0.00	0.00	130,000.00	0.00	
3053	FLEET INS. - BLDGS & G	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	
3104	COURT COMPLEX SECURITY	3,500.00	0.00	3,500.00	250.99	0.00	0.00	250.99	0.00	3,249.01	7.17	
3200	ELECTRICITY - COURTHOU	14,000.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	14,000.00	0.00	
3201	ELECTRICITY - SOUTHSID	9,500.00	0.00	9,500.00	0.00	0.00	0.00	0.00	0.00	9,500.00	0.00	
3203	ELECTRICITY - ROAD & B	11,550.00	0.00	11,550.00	0.00	0.00	0.00	0.00	0.00	11,550.00	0.00	
3204	ELECTRICITY - OEM & 91	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	0.00	
3205	ELECTRICITY - COUNTY S	9,630.00	0.00	9,630.00	0.00	0.00	0.00	0.00	0.00	9,630.00	0.00	
3206	ELECTRICITY - SAFETY/T	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	
3207	ELECTRICITY - COURT CO	17,500.00	0.00	17,500.00	0.00	0.00	0.00	0.00	0.00	17,500.00	0.00	
3208	ELECTRICITY - HEALTH D	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	
3209	ELECTRICITY - JUVENILE	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	
3210	ELECTRICITY - BLDGS/GR	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	

Prepared by: Johnny Harris
SOP.RPT

Funds : ALL

Printed 08:38:26 29 JAN 2026

Depts : ALL

Lines : ALL

Move \$2,432.00 from #1000-0111-3053 (Fleet-Ins) to #1000-0111-3052 (Prop. Ins)
Move \$12,863.36 from #1000-0111-2020 (Bldg Maint + Supp) to #1000-0111-3052 (Prop. Ins)

Baxter County
 Summary Statement of Operation
 Expenditures
 26-01 to 26-01
 01/01/2026 - 01/31/2026
 1000 COUNTY GENERAL

Posted on or Before 01/29/2026

Account	Description	Orig Budget	Amendments	Amend Budget	01/01 - 01/31		Year to Date	Enc	Balance	Used
					Trans	Enc				
1000.0111	COUNTY BUILDINGS & GROUNDS									
3241	ELECTRICITY - CO. MAIN	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
3218	ELECTRICITY-PUBLIC DEF	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
3300	GAS - COURTHOUSE	4,000.00	0.00	4,000.00	453.27	453.27	0.00	0.00	3,546.73	11.33
3301	GAS - SOUTHSIDE BUILDI	1,500.00	0.00	1,500.00	111.22	111.22	0.00	0.00	1,388.78	7.41
3303	GAS - ROAD & BRIDGE	9,500.00	0.00	9,500.00	1,799.38	1,799.38	0.00	0.00	7,700.62	18.94
3304	GAS - OEM & 911	750.00	0.00	750.00	76.32	76.32	0.00	0.00	673.68	10.18
3305	GAS - COUNTY SERVICES	6,500.00	0.00	6,500.00	308.78	308.78	0.00	0.00	6,191.22	4.75
3306	GAS - SAFETY/TRAINING	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
3307	GAS - COURT COMPLEX	4,000.00	0.00	4,000.00	816.94	816.94	0.00	0.00	3,183.06	20.42
3308	GAS - HEALTH DEPARTMEN	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
3309	GAS - JUVENILE SERVICE	2,625.00	0.00	2,625.00	599.22	599.22	0.00	0.00	2,025.78	22.83
3310	GAS- PUBLIC DEFENDER	3,000.00	0.00	3,000.00	265.61	265.61	0.00	0.00	2,734.39	8.85
3400	WATER - COURTHOUSE	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00
3401	WATER - SOUTHSIDE BUIL	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
3404	WATER - OEM & 911	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
3405	WATER - COUNTY SERVICE	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
3406	WATER - SAFETY/TRAININ	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00	4,500.00	0.00
3407	WATER - COURT COMPLEX	2,100.00	0.00	2,100.00	0.00	0.00	0.00	0.00	2,100.00	0.00
3408	WATER - HEALTH DEPT	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00
3409	WATER - JUVENILE SERVI	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
3410	WATER-PUBLIC DEFENDER	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
3500	WASTE - COURTHOUSE	7,000.00	0.00	7,000.00	488.83	488.83	0.00	0.00	6,511.17	6.98
3503	WASTE - ROAD & BRIDGE	5,500.00	0.00	5,500.00	749.56	749.56	0.00	0.00	4,750.44	13.63
3508	WASTE - HEALTH DEPT	2,000.00	0.00	2,000.00	151.99	151.99	0.00	0.00	1,848.01	7.60
3509	WASTE - JUVENILE SERVI	1,500.00	0.00	1,500.00	151.99	151.99	0.00	0.00	1,348.01	10.13
Sub Total	Other Charges	567,155.00	0.00	567,155.00	6,619.28	6,619.28	0.00	0.00	560,535.72	1.17
4004	MACHINERY AND EQUIPMEN	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
4005	VEHICLES	120,000.00	0.00	120,000.00	109,000.00	109,000.00	0.00	0.00	11,000.00	90.83
Sub Total	Capital Outlay	125,000.00	0.00	125,000.00	109,000.00	109,000.00	0.00	0.00	16,000.00	87.20
Dept Total *	COUNTY BUILDINGS	1,293,462.28	0.00	1,293,462.28	143,811.84	143,811.84	0.00	0.00	1,149,650.44	11.12

Prepared by: Johnny Harris
 SOP.RPT

Funds : ALL
 Depts : ALL
 Lines : ALL
 Printed 08:38:26 29 JAN 2026

Baxter County
 Summary Statement of Operation
 Expenditures
 26-01 to 26-01
 01/01/2026 - 01/31/2026
 1000 COUNTY GENERAL

Posted on or Before 01/29/2026

Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Year to Date	Trans	Enc	Balance	Used
1000.0500	OFFICE OF EMERGENCY MANAGEMENT										
1001	SALARIES FULL-TIME	108,426.86	0.00	108,426.86	8,096.00	0.00	8,096.00	0.00	0.00	100,330.86	7.47
1005	OVERTIME & OTHER PREMI	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
1006	SOCIAL SECURITY	8,294.66	0.00	8,294.66	297.54	0.00	297.54	0.00	0.00	7,997.12	3.59
1007	RETIREMENT	16,611.00	0.00	16,611.00	620.15	0.00	620.15	0.00	0.00	15,990.85	3.73
1009	HEALTH INSURANCE	15,876.00	0.00	15,876.00	652.67	0.00	652.67	0.00	0.00	15,223.33	4.11
1010	WORKMEN'S COMPENSATION	1,901.01	0.00	1,901.01	0.00	0.00	0.00	0.00	0.00	1,901.01	0.00
1011	UNEMPLOYMENT COMPENSAT	216.85	0.00	216.85	0.00	0.00	0.00	0.00	0.00	216.85	0.00
Sub Total	Personnel Services	153,826.38	0.00	153,826.38	9,666.36	0.00	9,666.36	0.00	0.00	144,160.02	6.28
2001	GENERAL SUPPLIES	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00
2006	CLOTHING AND UNIFORMS	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00
2007	FUELS OILS AND LUBRICA	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00
2008	TIRES	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00
2023	PARTS AND REPAIRS	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
2024	MAINTENANCE CONTRACTS	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
2054	SUPPLIES - EMERGENCY	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	0.00
Sub Total	Supplies	43,900.00	0.00	43,900.00	0.00	0.00	0.00	0.00	0.00	43,900.00	0.00
3007	DRUG TESTING	4,750.00	0.00	4,750.00	0.00	0.00	0.00	0.00	0.00	4,750.00	0.00
3015	ASSN. RISK MANAGEMENT	425.00	0.00	425.00	0.00	0.00	0.00	0.00	0.00	425.00	0.00
3020	TELEPHONE & FAX	6,500.00	0.00	6,500.00	245.43	0.00	245.43	0.00	0.00	6,254.57	3.78
3021	POSTAGE	150.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00
3023	INTERNET CONNECTION	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00
3030	TRAVEL	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
3053	FLEET LIABILITY	1,400.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00	1,400.00	0.00
3070	RENT - REPEATER TOWER	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00
3090	DUES AND MEMBERSHIPS	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00
3094	MEALS AND LODGING	3,500.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00
3101	TRAINING AND EDUCATION	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
Sub Total	Other Charges	22,625.00	0.00	22,625.00	245.43	0.00	245.43	0.00	0.00	22,379.57	1.08
Dept Total *	OFFICE OF EMERGEN	220,351.38	0.00	220,351.38	9,911.79	0.00	9,911.79	0.00	0.00	210,439.59	4.50

Prepared by: Johnny Harris
 SOP.RPT

Funds : ALL
 Depts : ALL
 Lines : ALL

Printed 08:38:26 29 JAN 2026

Move \$209.00 from #1000-0500-3007 (Drug Testing) to #1000-0500-3053 (Fleet Liability)

Baxter County
 Summary Statement of Operation
 Expenditures
 26-01 to 26-01

01/01/2026 - 01/31/2026 Posted on or Before 01/29/2026
 2000 ROAD AND BRIDGE

Account	Description	01/01 - 01/31		Year to Date		Enc	Balance	Used
		Orig Budget	Amend Budget	Trans	Enc			
2000.0200 COUNTY ROAD & BRIDGE								
1001	SALARIES FULL-TIME	1,866,180.39	1,866,180.39	134,207.90	0.00	0.00	1,731,972.49	7.19
1005	OVERTIME/PREM. COMP.	15,000.00	15,000.00	545.59	0.00	0.00	14,454.41	3.64
1006	SOCIAL SECURITY	144,063.30	144,063.30	4,966.99	0.00	0.00	139,096.31	3.45
1007	RETIREMENT	288,503.23	288,503.23	10,222.97	0.00	0.00	278,280.26	3.54
1009	HEALTH INSURANCE	309,582.00	309,582.00	23,788.04	0.00	0.00	285,793.96	7.68
1010	WORKMEN'S COMPENSATION	62,295.02	62,295.02	0.00	0.00	0.00	62,295.02	0.00
1011	UNEMPLOYMENT COMPENSAT	3,766.36	3,766.36	0.00	0.00	0.00	3,766.36	0.00
1012	OTHER FRINGE BENEFITS	2,000.00	2,000.00	250.00	0.00	0.00	1,750.00	12.50
Sub Total Personnel Services		2,691,390.30	2,691,390.30	173,981.49	0.00	0.00	2,517,408.81	6.46
2001	GENERAL SUPPLIES	20,000.00	20,000.00	80.18	0.00	0.00	19,919.82	0.40
2002	SMALL EQUIPMENT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
2003	JANITORIAL SUPPLIES	3,300.00	3,300.00	0.00	0.00	0.00	3,300.00	0.00
2006	CLOTHING AND UNIFORMS	37,000.00	37,000.00	490.19	0.00	0.00	36,509.81	1.32
2007	FUELS OILS AND LUBRICA	275,000.00	275,000.00	14,251.52	0.00	0.00	260,748.48	5.18
2008	TIRES	70,000.00	70,000.00	1,454.63	0.00	0.00	68,545.37	2.08
2020	RD. CONST. MATERIALS &	800,000.00	800,000.00	32,420.90	0.00	0.00	767,579.10	4.05
2023	PARTS AND REPAIRS	225,000.00	225,000.00	14,606.39	450.29	450.29	209,943.32	6.49
2024	MAINTENANCE AND SERVIC	12,000.00	12,000.00	1,893.83	0.00	0.00	10,106.17	15.78
2029	SMALL TOOLS	6,000.00	6,000.00	170.27	0.00	0.00	5,829.73	2.84
2041	STOP LIGHT REPAIRS	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Sub Total Supplies		1,461,300.00	1,461,300.00	65,367.91	450.29	450.29	1,395,481.80	4.47
3009	OTHER PROFESSIONAL SER	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
3015	ASSN. RISK MANAGEMENT	41,000.00	41,000.00	0.00	0.00	0.00	41,000.00	0.00
3020	TELEPHONE AND FAX	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
3021	POSTAGE	500.00	500.00	0.00	0.00	0.00	500.00	0.00
3022	CELL PHONES AND PAGERS	3,200.00	3,200.00	235.74	0.00	0.00	2,964.26	7.37
3023	INTERNET CONNECTION	1,800.00	1,800.00	154.99	0.00	0.00	1,645.01	8.61
3030	TRAVEL	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
3053	FLEET INSURANCE	54,050.00	54,050.00	4,101.00	0.00	0.00	49,949.00	7.59
3101	TRAINING AND EDUCATION	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
3150	STATE AID MATCHING FUN	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00
3151	QUARRY RECLAMATION FUN	22,000.00	22,000.00	0.00	0.00	0.00	22,000.00	0.00
Sub Total Other Charges		277,550.00	277,550.00	4,491.73	0.00	0.00	273,058.27	1.62

Prepared by: Johnny Harris
 SOP.RPT

Funds : ALL

Printed 08:38:26 29 JAN 2026

Depts : ALL

Lines : ALL

Move \$8525.00 from #2000-0200-3015 (Assn Risk Mgmt) to #2000-0200-3053 (Fleet Ins)

Baxter County
 Summary Statement of Operation
 Expenditures
 26-01 to 26-01
 01/01/2026 - 01/31/2026
 2000 ROAD AND BRIDGE

Posted on or Before 01/29/2026

Account	Description	Orig Budget	Amendments	Amend Budget	01/01 - 01/31		Year to Date	Enc	Balance	% Used
					Trans	Enc				
2000.0200	COUNTY ROAD & BRIDGE									
4004	MACHINERY AND EQUIPMEN	600,000.00	0.00	600,000.00	231,417.45	0.00	231,417.45	0.00	368,582.55	38.57
4005	PURCHASE OF VEHICLES	120,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00	120,000.00	0.00
	Sub Total Capital Outlay	720,000.00	0.00	720,000.00	231,417.45	0.00	231,417.45	0.00	488,582.55	32.14
Dept Total *	COUNTY ROAD & BRI	5,150,240.30	0.00	5,150,240.30	475,258.58	450.29	475,258.58	450.29	4,674,531.43	9.23