IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

IN THE MATTER OF PRORATING THE COMPUTER EXPENSES BACK TO THE INDIVIDUAL OFFICES CONCERNED

COURT ORDER NO 2026- 623

NOW on the 23rd day of October, 2026, a day on which this Court deems to be in session, comes on for consideration the prorating of the expenses of operating the Baxter County Computer Department, said expenses to be prorated by time used by the individual offices concerned on a time-sharing basis, and the Court finds the following:

1. That the office of the Assessor, the office of the Collector, offices of County & Circuit Clerk, offices of the County Judge, office of the Sheriff, Road & Bridge Department, and the office of the Treasurer were the users of the Baxter County Computer Department during the year of 2026.

2. That the pro-rata share of each county office has been determined to be set forth below:

	Personal Services	Office Expense
Assessor	2 %	5 %
Collector	15 %	10 %
County & Circuit Clerk	15 %	8 %
County Judge	4 %	3 %
Sheriff	3 %	3 %
Treasurer	15 %	10 %
Road & Bridge	5 %	10 %
Computer Dept	10 %	30 %
Veterans Services	2 %	2 %
Juvenile Services	15 %	10 %
OEM/911	10 %	5 %
HR Department	2 %	2 %
County Airport	2 %	2 %
Total	**100 %**	**100 %**

3. That the future expense of operating the Baxter County IT Department be prorated by time used by the individual offices concerned at the first of each year for the previous fiscal year, and the information shall be set forth in a Court Order annually.

THERFORE, this Court hereby requests that the Arkansas State Legislative Auditing Division utilize the above information for their annual audit to assist them in making a more accurate estimate of the expense of the operation of each office.

Kevin Litty
Baxter County Judge

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CANDA REESE
CLERK