

## COUNTY BUDGET TRANSPARENCY

(April 2018) Only eight Arkansas counties post annual budgets online for citizens while others publish an annual appropriation notice in the paper of record, a legal requirement. Every county should post its budget in an easily-accessible format.

This lack of transparency can be illustrated by comparing Arkansas counties with those with similar names in other states. These counties post budgets online: Carroll (New Hampshire, Illinois), Columbia (Georgia), Dallas (Texas), Fulton (Georgia), Greene (Missouri), Howard (Maryland), Jefferson (Colorado), Johnson (Kansas, Texas), Lawrence (Tennessee), Lee (Texas), Logan (Oklahoma), Madison (Alabama), Marion (Iowa, Texas), Monroe (Florida, Georgia, Michigan), Montgomery (Maryland, New York, Texas), Newton (Texas), Polk (Florida, Wisconsin), Saline (Kansas) and Scott (Iowa, Kentucky, Tennessee, Virginia).

### ACRE Studies

The Arkansas Center for Research in Economics (ACRE) at the Univ. of Central Arkansas in Conway has published two reports on the lack of transparency at the county level:

*Arkansas County Government cannot be 'Transparent' when One-Third of them have no Web Presence* by J.T. Schrock, CPA<sup>1</sup>

*Improve Transparency in Arkansas: Every Arkansas County Needs Fiscal Data Available On-Line* by Schrock and David Mitchell, Ph.D.<sup>2</sup>  
Arkansas Center for Research in Economics, March 2015

### Policy Foundation Survey

The Policy Foundation researched all 75 counties last year and found Arkansas Legislative Audit provides more transparency than most counties.

Eight counties post their budgets online:

Baxter

[http://www.baxtercounty.org/public\\_docs.php](http://www.baxtercounty.org/public_docs.php)

Benton

<http://www.bentoncountyar.gov/Shared/Budget/BudgetInformation.htm>

Craighead

<http://www.craigheadcounty.org/approved-2016-operating-budget/>

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<sup>1</sup> <http://uca.edu/acre/files/2014/11/County-Government-No-Web-Presence-.pdf>, November 2014

<sup>2</sup> <http://uca.edu/acre/files/2014/11/County-Websites-White-Paper.pdf>

Faulkner  
[http://www.faulknercounty.org/quorum-court/meeting info/61-uncategorised/513-budget](http://www.faulknercounty.org/quorum-court/meeting%20info/61-uncategorised/513-budget)

Garland  
<http://www.garlandcounty.org>

Pulaski<sup>3</sup>  
(monthly treasurer's reports) <http://pulaskicountytreasurer.net/treasurers-reports/>  
(revenue) [http://pulaskicounty.net/wp-content/uploads/2015/06/2016-REVENUE-REPORTAs-of-11\\_30\\_16.pdf](http://pulaskicounty.net/wp-content/uploads/2015/06/2016-REVENUE-REPORTAs-of-11_30_16.pdf)

Sebastian  
<http://www.sebastiancountyar.gov/Departments/County-Judge/Transparency-in-Government>

Washington  
<https://www.co.washington.ar.us>

Ledge Audit had reports for most counties that did not post budgets.

<b><u>County</u></b>	<b><u>Budget or Appropriation Ordinance Online?</u></b>
Arkansas	Not posted at county site For Notice see <i>Stuttgart Daily Leader</i>
Ashley	Not posted at county site See <i>Ashley County Leader</i> Ledge Audit: <a href="http://www.arklegaudit.gov/pdf.aspx?id=LOCO00299">http://www.arklegaudit.gov/pdf.aspx?id=LOCO00299</a>
Boone	Not posted at county site See <i>Harrison Daily News</i> Ledge Audit: <a href="http://www.arklegaudit.gov/pdf.aspx?id=LOCO00514">http://www.arklegaudit.gov/pdf.aspx?id=LOCO00514</a>
Bradley	Not posted at county site See <i>Saline River Chronicle</i> Ledge Audit: <a href="http://www.arklegaudit.gov/pdf.aspx?id=LOCO00605">http://www.arklegaudit.gov/pdf.aspx?id=LOCO00605</a>
Calhoun	Not posted at county site See <i>South Arkansas Sun</i> Ledge Audit: <a href="http://www.arklegaudit.gov/pdf.aspx?id=LOCO00605">http://www.arklegaudit.gov/pdf.aspx?id=LOCO00605</a>
Carroll	Not posted at county site See <i>Carroll County News</i>

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<sup>3</sup> Also see *Arkansas Democrat-Gazette*, 16 October, 2016 and Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06014](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06014)

Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO00814>

Chicot                      Not posted at county site  
                                    See *Chicot County Spectator*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO00905>

Clark                        Not posted at county site  
                                    See *The Daily Siftings Herald*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO00905>

Clay                         Not posted at county site  
                                    See *Clay County Times-Democrat*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01111>

Cleburne                    Not posted at county site  
                                    See *The Sun-Times*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01205>

Columbia                    Not posted at county site  
                                    See *Magnolia Reporter*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01405>

Conway                     Not posted at county site  
                                    See *Petit Jean Country Headlight*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01504>

Crawford                    Not posted at county site  
                                    See *Southwest Times-Record*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01704>

Crittenden                 Not posted at county site  
                                    See *Evening Times* (West Memphis)  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01805>

Cross                        Not posted at county site  
                                    See *Cross County News*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO01805>

Dallas                        Not posted at county site  
                                    See *Fordyce News Advocate*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02014>

Desha                        Not posted at county site  
                                    See *The McGehee Times*  
Ledge Audit report: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02115>

Drew                         Not posted at county site

See *Drew County News*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02215>

Franklin Not posted at county site  
See *The Spectator (Ozark)*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Fulton Not posted at county site  
See *Spring River Chronicle*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Grant Not posted at county site  
See *The Sheridan Headlight*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Greene Not posted at county site  
See *Paragould Daily Press*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Hempstead Not posted at county site  
See *Hempstead County News (Hope)*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Hot Spring Not posted at county site  
See *Malvern Daily Record*  
Ledge Audit report: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03013>

Howard Not posted at county site  
See *Nashville Leader*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO02414>

Independence Not posted at county site  
See *Batesville Daily Guard*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03214>

Izard Not posted at county site  
See *White River Current*  
6 Dec., 2016 Quorum Court: <http://izardcountyar.org/page.php?id=6>  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03214>

Jefferson Not posted at county site  
See *Commercial (Pine Bluff)*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03514>

Johnson Not posted at county site  
See *Charleston Express*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03613>

Lafayette                    Not posted at county site  
                                  See *Lafayette County Press*  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03713>

Lawrence                    Not posted at county site  
                                  See *Times Dispatch* (Walnut Ridge)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03811>

Lee                            Not posted at county site  
                                  See *Courier-Index* (Marianna)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO03914>

Little River                Not posted at county site  
                                  See *Little River News* (Ashdown)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04114>

Logan                        Not posted at county site  
                                  See *Paris Express*  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04215>

Lonoke                      Not posted at county site  
                                  See *Arkansas Leader*  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04305>

Madison                    Not posted at county site  
                                  See *Madison County Record* (Huntsville)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04414>

Marion                      Not posted at county site  
                                  See *Harrison Daily News*  
                                  Notice posted: [http://marioncounty.arkansas.gov/calendar\\_view?id=29](http://marioncounty.arkansas.gov/calendar_view?id=29)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04514>

Miller                      Not posted at county site  
                                  See *Texarkana Gazette*  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04614>

Mississippi                Not posted at county site  
                                  See *Blytheville Courier News*  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=EDSD25014>

Monroe                      Not posted at county site  
                                  See *Argus Newspaper* (Brinkley)  
                                  Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04813>

Montgomery                Not posted at county site

See *Montgomery County News* (Mt. Ida)  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO04914>

Nevada Not posted at county site  
See *Nevada County Picayune* (Prescott)  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO05009>

Newton Not posted at county site  
See *Newton County Times* (Jasper)  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO05110>

Ouachita Not posted at county site  
See *Camden News*  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05214](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05214)

Perry Not posted at county site  
See *Petit Jean Country Headlight*  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05314](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05314)

Phillips Not posted at county site  
See *Daily World* (Helena)  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05414](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05414)

Pike Not posted at county site  
See *Murfreesboro Diamond*  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05514](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05514)

Poinsett Not posted at county site  
See *The Modern News* or *County Democrat Tribune*  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05614](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05614)

Polk Not posted at county site  
See *Mena Star*  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05714](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05714)

Pope Not posted at county site  
See *The Courier* (Russellville)  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05814](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05814)

Prairie Not posted at county site  
See *White River Journal* (Des Arc)  
Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO05914](http://www.arklegaudit.gov/pdf.aspx?id=LOCO05914)

Randolph Not posted at county site  
See *Pocahontas Star-Herald*  
Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO06114>

St. Francis                    Not posted at county site  
                                      See *Daily Times-Herald* (Forrest City)  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06815](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06815)

Saline                            Not posted at county site  
                                      See *Saline Courier* (Benton)  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06214](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06214)

Scott                            Not posted at county site  
                                      See *The Waldron News*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06313](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06313)

Searcy                          Not posted at county site  
                                      See *Marshall Mountain Wave*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06414](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06414)

Sevier                          Not posted at county site  
                                      See *DeQueen Bee*  
                                      Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO06614>

Sharp                            Not posted at county site  
                                      See *Spring River Chronicle*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06714](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06714)

Stone                            Not posted at county site  
                                      See *Stone County Leader*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO06914](http://www.arklegaudit.gov/pdf.aspx?id=LOCO06914)

Union                            Not posted at county site  
                                      See *El Dorado News-Times*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO07014](http://www.arklegaudit.gov/pdf.aspx?id=LOCO07014)

Van Buren                      Ordinance posted at:  
<http://vanburencountyar.com/uploads/Ordinances%202014/2014-06%20Appropriation%20GIF%20Funds%20Amend%20orig%202013-21.pdf>  
                                      See *Van Buren Democrat*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO07114](http://www.arklegaudit.gov/pdf.aspx?id=LOCO07114)

White                            Not posted at county site  
                                      See *Daily Citizen*  
                                      Ledge Audit: <http://www.arklegaudit.gov/pdf.aspx?id=LOCO07314>

Woodruff                        Not posted at county site  
                                      See *Woodruff County Monitor*  
                                      Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO07414](http://www.arklegaudit.gov/pdf.aspx?id=LOCO07414)

Yell                              Not posted at county site

See *Courier News*

Ledge Audit: [www.arklegaudit.gov/pdf.aspx?id=LOCO07514](http://www.arklegaudit.gov/pdf.aspx?id=LOCO07514)

--Greg Kaza