



**Bryant City Council
Regular Meeting**
November 27th, 2018
Boswell Municipal Complex - City Hall Courtroom

AGENDA

INVOCATION

PLEDGE OF ALLEGIANCE

CALL TO ORDER

Approval Of The October 30th 2018 Minutes

Approval of the October 30th, 2018 Minutes.

Documents:

[Approved Minutes September 25 2018.pdf](#)

COMMITTEE And COMMISSION REPORTS

ANNOUNCEMENTS And PRESENTATIONS

Johnson Controls Presentation And Discussion

DEPARTMENT REPORTS

- *Department Reports are given on a quarterly basis unless otherwise requested*

PUBLIC COMMENTS

- *Public Comments should be limited the three (3) minutes per speaker*

OLD BUSINESS

Bond Project Updates

Bryant Fire Department

Presenter: Chief JP Jordan

1. Ordinance - An Ordinance to amend Ordinance No. 2015-13 regarding the defining and limiting conditions for open burning within the City limits of the City of Bryant. (2nd

reading)

Documents:

[Burn Ordinance.pdf](#)

NEW BUSINESS

Finance

Presenting- Joy Black, Finance Director

2. Presentation and Approval of the 2017 Annual Financial Report Audit and other services from JWCK Firm (see attachment)
3. Presentation and Approval of the 2018 October Year to Date City Financial Report (see attachment)

Documents:

[AUDREP2017.pdf](#)
[MTDOCTREP.pdf](#)

Code Enforcement

Presenter Greg Huggs

4. Resolution: A Resolution Approving Expenses Associated with Property Clean up Under Ordinance 2012-30

Documents:

[Liens-11-2018.pdf](#)

Parks And Recreation

Presented by Chris Treat, Parks Director

5. Bauxite High School Swim Use Agreement
6. Bryant Softball Association Use Agreement

Documents:

[BauxiteHSSwimUseAgreement.pdf](#)
[BSAUseAgreement.pdf](#)

Planning And Community Development Department

Presented by Truett Smith, Director of Planning and Community Development

7. Ordinance - An Ordinance Amending the Master Transportation Plan, Walk, Bike, Drive-Bryant, for the City of Bryant, Arkansas, to Modify a Proposed Road.

Documents:

[Ord - Master Transportation Plan Revision - Pleasant Point.pdf](#)

Legal Department

Presented by: Chris Madison - Staff Attorney

8. Resolution - A Resolution Placing a Moratorium on the City of Bryant to Enter into Contracts or Terminate Any Contracts Without City Council Approval Until January 1, 2019. (*Proposed and Presented by Council member Allen Scott*)

9. Resolution - A Resolution Supporting Muscular Dystrophy Association's Efforts in Association with the Bryant Fire Fighters Union 4606. (Attachment Pending Approval by Union)

Documents:

[MDA resolution Recognition.pdf](#)
[Moratorium on Contracts - Resolution -11.17.18 \(1\).pdf](#)

Police Department

Presenters: Chief Kizer & Capt. Plouch -- Bryant School Superintendent Karen Walters

10. Propose and discuss adding Officers to the 2019 Fiscal year budget.

Public Works

Presented by: Mark Grimmert - Public Works Director and Chris Madison - Staff Attorney

11. Resolution - A Resolution Concerning Requests by the Saline County Regional Airport Commission Regarding the Design and Construction of Bryant Parkway on and Across Airport Property. (*Requested and approved by the Saline County Regional Airport Commission at the time of upload exact wording is under review by Airport Commission, language may change slightly if they have any edits or suggested changes*)

Documents:

[18 1121 Airport Resolution following 11202018 AP meeting.pdf](#)

MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

APPROVAL OF MINUTES

210 SW 3rd St.
Bryant. AR 72022
[\(501\)943-0999](tel:(501)943-0999)

Bryant City Council
Regular Meeting
September 25th, 2018
Boswell Municipal Complex-City Hall Courtroom

APPROVED MINUTES

- **INVOCATION by Council member Billingsley**
- **PLEDGE OF ALLEGIANCE**
- **CALL TO ORDER by Mayor Dabbs at 6:30 pm**
- **QUORUM PRESENT**

ROLL CALL:

Present: All eight (8) Council Member Present

Approval of the Minutes for August 28 2018

Approval of the Minutes for August 28, 2018.

Motion to approve by Council Member Billingsley, second by Council Member Gladden.
Voice vote: 8 yeas and 0 nays. Passed.

BOND PROJECT UPDATES

New Business, Moved from agenda #1 - by Mayor Dabbs

Bond Project Updates and Discussion:

- Baldwin and Shell
- Mark Grimmitt – Street Department (Recording 4:00)
- Mr. Mosley - Budget
- Todd Muller – (Recording 7:00)
- Benton Judge – (Recording 19:50)
- Todd Muller – 21:15
- Mayor Dabbs – (Recording 28:00) Information on the light at Hill Farm should be available in 30 days from the Hwy Department.

ANNOUNCEMENTS and PRESENTATIONS

- Proclamation -- Civitan Services, Mayor Dabbs Presenting
- Award – Ar Digital Transportation – Dana Poindexter
- Award – New Business Tech. – Truitt Smith
- Award – 2018 Trend Sitter – Charlotte Rue
- Award – Police Department – Public Safety Award – Bryant is the 8th safest place to live in Arkansas.

COMMITTEE and COMMISSION REPORTS

- Bob Joiner – A&P - Third Qtr. – Presentation (recording @ 43:00)
- Mayor Dabbs – Fall Fest this weekend at Bishop Park.

DEPARTMENT REPORTS

None

Parks Department Report *Presented by Christ Treat, Parks Director*
Mayor Dabbs – This will be presented next month.

Public Works Department Discussion *Presented by Mark Grimmert - Public Works Director*

- Mark Grimmert – Water & Waste Water – Pump & Control Groups (Recording 47:35)
- Discussion of Resolution 2018-20 Passed 8-0 by City Council on in April 2018. (Requested by Council Member Brenda Miller) (Recording 57:50) Lengthy discussion – NO decision.

PUBLIC COMMENTS

- Lex Dobbins – Water Insurance letter NOT from Bryant water department.
- Phillip Campbell – Water insurance letter, Light audit for the Andre Subdivision.

OLD BUSINESS (Recording 1:11:12)

- Council Member Higginbotham brought the subject to the council's attention regarding, Resolution 2018-28 – Repairs at Lexington Park and other locations that need repairs before Lexington needed repairs and the cost of Lexington's repairs, discussion of the remaining amount of budget to complete all repairs.

After a lengthy discussion there was NO action taken at this time.

NEW BUSINESS

ITEM # 5 NEW BUSINESS MOVED HERE BY MAYOR DABBS:

(Recording 1:32:20)

Legal Department *Presented by Chris Madison - Staff Attorney, Mike Mosley Arkansas Municipal League, and Mark Grimmert - Public Works Director*

5. Resolution - Resolution Authorizing the Mayor to Execute Such Documents as Necessary to Settle and Resolve Billing v. City of Bryant; and for Other Purposes.

Motion to approve by Council Member Roedel, second by Council Member Permenter.

Voice vote: 8 yeas and 0 nays. Passed. **RESOLUTION 2018 - 34**

Bond Project Updates (Was moved under Approved Minutes by Mayor Dabbs)

1. Bond Project Updates and Discussion.

Finance - Presenter: Joy Black, Finance Director

2. **Presentation and Approval** of the 2018 August Year to Date City Financial Report.
(Recording 1:36:36)

Motion to approve by Council Member Higginbotham, second by Council Member Miller.
Voice vote: 8 yeas and 0 nays. Passed.

3. **Presentation and Approval** of the 2018 August Year to Date A&P Committee Report the Committee has asked for this to be presented to Council Quarterly beginning with this report.

Motion to accept by Council Member Miller, second by Council Member Scott.
Voice vote: 8 yeas and 0 nays. Passed.

4. **Resolution**- A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2018 and ending December 31, 2018.

Motion to approve by Council Member Henson, second by Council Member Gladden.
Voice vote: 8 yeas and 0 nays. Passed. **RESOLUTION 2018-35**

Motion to amendment budget adjustment to add, Streets \$5,000, Police Department \$7,000, Fire Department \$23,000, Parks 45,000 with a total adjustment amount \$73,000 total for bond projects. by Council Miller, second by Henson. Voice vote: 8 yeas and 0 nays. Passed.

Moved to New Business Item # 1 by Mayor Dabbs

Legal Department *Presented by Chris Madison - Staff Attorney, Mike Mosley Arkansas Municipal League, and Mark Grimmert - Public Works Director*

5. Resolution - Resolution Authorizing the Mayor to Execute Such Documents as Necessary to Settle and Resolve Billing v. City of Bryant; and for Other Purposes.

Planning & Community Development Department *Presenter: Truett Smith, Director of Planning and Community Development*

6. **Ordinance** - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to the Bryant Zoning Code. (Requesting 1st Reading Only)
(Recording 1:44:58)

Motion to table by Council member Roedel, second Higginbotham. Voice vote: 8 yeas and 0 nays.
Tabled.

7. Central Arkansas Swim Club Use Agreement (Recording 1:46:00)

Motion to approve by Council Member Scott, second by Council Member Miller. Voice vote 8 yeas and 0 nays. Passed.

MAYOR COMMENTS

Two Fire Stations to change names. Mayor Dabbs asked that the council approve for the Legal department to go ahead with Resolution for next month.

Motion to approve the legal department to write a resolution for the fire departments to change names by Council Member Higginbotham, second by Council Member Henson. Voice vote 8 yeas and 0 nays. Passed

COUNCIL COMMENTS

- Council Member Miller – Asked Charlotte Rue / HR if she needs outside help regarding the grievance. Miss Rue stated that it would not be necessary at this time.
- Council Member Billingsley – Requested that the information regarding the four-year term for Council Members to be included in the water newsletter this month.

ADJOURNMENT

Motion to adjourn by Council Member Gladden, second Council Member Higginbotham. Voice vote: 8 yeas. Adjourned at 8:20 pm. Recording time: 1:50:30



Mayor Dabbs

ATTEST



City Clerk Sue Ashcraft

ORDINANCE No. 2018 - ____

AN ORDINANCE TO AMEND ORDINANCE No. 2015-13 REGARDING THE DEFINING AND LIMITING CONDITIONS FOR OPEN BURNING WITHIN THE CITY LIMITS OF THE CITY OF BRYANT

WHEREAS, the City Council of the City of Bryant enacted Ordinance No. 2015-13 that Defined and Limited the conditions for open burning within the City of Bryant, and

WHEREAS, it has been discovered that certain terms in that Ordinance need additional clarification and expansion for safety in the efficient removal of natural debris, trees, limbs and/or vegetation, and

WHEREAS, the City Council of the City of Bryant wished to amend Ordinance No. 2015-13 to clarify the Ordinance in it's entirety.

NOW, THEREFORE BE IT ordained by the City Council of the City of Bryant, Arkansas, as follows:

Section 1. Amendments

Ordinance No. 2015-13 The term residential shall be stricken in it's entirety, and the ordinance expanded to include all property types recognized by the City of Bryant.

Section 2. Severability

The provisions of this Ordinance are separable and if any section, phrase, or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of the Ordinance.

Section 3. Repealer

All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this the ___ day of _____ 2018

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk



CITY OF BRYANT, ARKANSAS

Annual Financial Report

for the Year Ended December 31, 2017
with Independent Auditor's Report

CITY OF BRYANT, ARKANSAS

Annual Financial Report

For the Year Ended December 31, 2017

With Independent Auditor's Report

Prepared by: Finance Department
Joy Black, CPA
Finance Director

City of Bryant, Arkansas
 Annual Financial Report
 For the Fiscal Year Ended December 31, 2017

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INTRODUCTORY SECTION

City of Bryant
Finance Department

City Hall
210 S. W. 3rd Street
Bryant, Arkansas 72022

November 19, 2018

To the Members of the Council
and Citizens of the City of Bryant, Arkansas

State law requires that all cities of the first class publish a complete set of financial statements audited by licensed, certified public accountants. Pursuant to the fulfillment of that requirement, we hereby issue the annual financial report for the City of Bryant, Arkansas, for the year ended December 31, 2017.

This report consists of management's representations relating to the finances of the City of Bryant (city). Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report based on a comprehensive internal control framework that is designed for that purpose. Because the cost of internal controls should not outweigh their benefits, the object is to provide reasonable rather than absolute assurance that the financial statements are free of any material misstatement.

JWCK, Ltd., certified public accountants, issued an unmodified (clean) opinion on the city of Bryants' financial statements for the year ended December 31, 2017. The independent auditor's report is found at the beginning of the financial section of this report.

The City of Bryant was incorporated in 1892 as a political subdivision of the State of Arkansas. Bryant is in west central Arkansas about 15 miles southwest of the state capitol, Little Rock. The city has a total land area of 9.1 square miles and a population of 16,688 in the 2010 Census. Since 2010, Bryant has experienced substantial growth and current estimates have the population closer to 20,000.

The city has operated under the Mayoral form of government since its inception. Policymaking and legislative authority are vested in a Council consisting of the Mayor and eight other council members. The Council is responsible for, among other things, passing ordinances, adopting the budget, and appointing committees. The Mayor is responsible for carrying out the policies and ordinances of the city, for overseeing the day-to-day operations of the city and for appointing the heads of the various departments. The Council is elected on a nonpartisan basis. The Mayor is a voting member of the Council with veto power, and presides over Council meetings. Council members serve two-year terms with all eight members elected every two years. The Mayor is elected by the city at large, and the other Council members are elected by ward. There are two Council members per each of the four Wards.

The city provides a full range of services, including police and fire protection, planning and community development, parks and recreation, construction and maintenance of city streets and traffic signals, water and wastewater services, and stormwater management (MS4, Municipal Separate Stormwater System). A dedicated funding source for Stormwater was added in 2016.

The annual budget serves as the foundation for the city's financial planning and control and is the major policy document of the Council. Budget preparation begins in September; with each department developing a budget to achieve operational goals and objections pursuant to the city's strategic focus areas. Meetings are held with the Mayor, Department Heads and Council and a proposed budget for the entire city is developed. The Mayor presents the proposed budget to the Council. Work sessions are held, and a final budget is presented and adopted by Resolution in a formal Council meeting.

The appropriated budget is adopted by line item detail and consequently this level of detail becomes the legal level of control. Budget transfers between line items require the approval of the Council. Budgets for major governmental funds are in the financial section of this report.

Economic Conditions and Outlook

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment in which the city operates.

The city of Bryant began as a very small town on the outskirts of the state's capital, Little Rock. As the capital and Bryant both grew their borders became closer and closer. Bryant has developed a very strong school system and many people come to the area to participate in that school system. The Bryant School District is now much larger than the borders of the city itself so many people feel an allegiance to the city even if they do not actually live within the city limits.

The City has many municipal activities that draw people out in the community. One of the biggest events is Salt Bowl in September each year. Salt Bowl is where the Bryant School District's football team competes against the neighboring football team of Benton. Over 30,000 annually attend this event. The city in conjunction with the Chamber of Commerce also supports Fall Fest, another largely attended community event.

Although Bryant is consistently growing and maturing as a community it still has no sense of "Place." The city applied and was granted a \$1.2 million dollar grant to begin work on creating that "Place" as the Heart of Bryant, a downtown area for gathering. The Pop Up Event was a successful event to get these plans foremost in everyone's mind.

The city is bordered on all four sides and few places still exist to be annexed. To the north is Springhill, which is contractually served by the city's fire department in exchange for annual money received. This money is tracked separately through its own department.

In 2003, the city settled with the Salem Water Users Association/Public Water Authority. This settlement is for 21 years and terminates on March 14 of 2024 unless first Salem Water Authority ceases to be an operating entity or their debts are extinguished or paid off. Under the current settlement, Bryant shall pay Salem the sum of .25 cents per 1000 gallons billed by Bryant to those retail customers existing as of September 10, 2001, a total of 479 billing entities (441 residential customers, 20 watering meters, 12 commercial establishments and 6 commercial watering meters). For other Salem water users, the city shall pay .20 cents per 1000 gallons until March 14, 2018. These funds are tracked separately in a Special Revenue Fund.

In 2005, the city entered into an agreement (Agreement dated August of 2005, Ordinance 2004-19) with the Saline County Waterworks and Sanitary Sewer Public Facilities Board (Woodland Hills). The agreement states that the City of Bryant will facilitate the pass through of a minimum of 1000 gallons and a maximum of 500,000 gallons per day of water to Woodland Hills for the price charged the City of Bryant from the Central Arkansas Water Authority (CAW). This agreement terminates 20 years from the date of the agreement on August 11, 2024.

The city has several major employers (over 100 employees). Two major employers are the city itself and the school district. Others are primarily in the retail and the healthcare industries. For a number of years the city has seen vast growth in rooftops but has struggled to get consistent supporting commercial growth. In 2016, two bond "refinancings" were completed that will allow for the completion of a new set of on and off ramps to I-30 (a major interstate that divides the city in half from east to west) and a major connector road to the Saline County Airport (run by an autonomous commission). These two major projects will allow for more commercial development in the future.

As a state, Arkansas' local economies are commonly supported by sales tax. Arkansas has a state sales tax of 6.5%, collected across the state. In Bryant, another 3% is collected and used by the city/local government. This sales tax makes up approximately 60% of general fund income.

Since 2012, budgets have included financing of the police fleet and fire trucks. Even though this means the city pays interest on these purchases it does guarantee a consistent budgetary placeholder for these ongoing costs against depreciation. In Arkansas, cities are allowed to finance items through Amendment 78 but only for up to five years.

In addition to offering water and wastewater services to city residents, the city also provides those services for a significant part of the surrounding area through reciprocal agreements.

Like most cities, it is a struggle for revenues to keep pace with expenses. While Bryant has faced challenges in 2017, it is fortunate to have a variety of community-minded citizens dedicated to growing the city. It continues to attract new residents and businesses.

Acknowledgments

The Financial Statements are prepared by the City based on financial reporting provisions of Ark. Code Ann. 10-4-412, which is a basis of accounting other than the accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The preparation of the annual financial report is a team effort of the entire city staff, particularly the finance department staff. The city appreciates the commitment to the quality of this project and the many hours spent on the report. Credit must also be given to the Council for their unfailing support for maintaining the highest standards of professionalism in the management of the city's finances.

Respectfully submitted,

Jill Dabbs, Mayor

Joy Black, Finance Director

Elected Positions

Bryant has operated under the Mayoral Form of Government since its' inception.
 (Shown to the right) Mayor Jill Dabbs has been Mayor since 2011.



Josh Farmer

- City Attorney
- Elected



Lorne Gladden

- Ward 1
- Position 1
- Elected



Wade Permenter

- Ward 1
- Position 2
- Elected



B.E. Higginbotham

- Ward 3
- Position 1
- Elected



Rob Roedel

- Ward 3
- Position 2
- Elected



Jill Dabbs

- Mayor
- Elected



Allen Scott

- Ward 2
- Position 1
- Elected



Brenda Miller

- Ward 4
- Position 1
- Elected



Sue Ashcraft

- City Clerk
- Elected



Jerry Henson

- Ward 2
- Position 2
- Elected



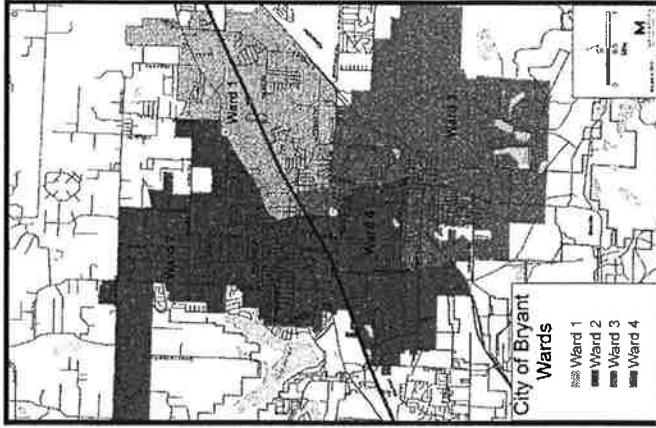
Carlton Billingsley

- Ward 4
- Position 2
- Elected



Judge Stephanie Casady

- District Court of Saline County
- Elected



Administration Dept - Human Resources, Finance and Legal



Charlotte Rue

- HR Director
- Appointed by the Mayor



Joy Black

- Finance Director
- Appointed by the Mayor



Chris Madison

- Staff Attorney
- Appointed by the Mayor



Truitt Smith

- Director of Planning
- Appointed by the Mayor

Public Safety Depts - Animal, Fire, Police and Code



Tricia Power

- Director of Animal Control
- Appointed by the Mayor



JP Jordan

- Fire Chief
- Appointed by the Mayor



Mark Kizer

- Police Chief
- Appointed by the Mayor



Greg Huggs

- Director of Code
- Appointed by the Mayor

Parks Dept



Chris Treat

- Director of Parks
- Appointed by the Mayor

Public Works Dept



Mark Grimmert

- Director of Public Works
- Appointed by the Mayor

Additional Funds Directors Oversee

Account #	Description	Department	Account #	Description	Department
002	Sales Tax Refund		030	Act 1256 of 1995 Admin of Justice	District Court
003	Franchise Fees		031	Act 1809 of 2001 Court Automation	District Court
005	Designated Tax Fund		080	Street Fund	Public Works
010	Electronic Tax and Payroll		185	Street Bond 2016 Debt Service	Public Works
110	Special Redemp Fund		186	Street Bond 2016 Debt Service Reserve	Public Works
111	Series 2016B Cost of Issuance		187	Street Construction Fund - Franchise Bond	Public Works
112	Series 2016A Cost of Issuance		188	Street Bond 2016 Construction	Public Works
113	Debt Service Reserve		500	Utility Revenues	Public Works
114	2016 Sales and Use Bond Fund		510	Utility Operating	Public Works
020	Animal Donations	Animal Control	515	MS4 Stormwater	Public Works
045	1/8 Sales Tax	Parks	520	Water Depreciation	Public Works
140	2006 Park Bonds	Parks	525	Wastewater Depreciation	Public Works
147	Parks Bond 2016 Construction	Parks	530	Sub Div Impact Water	Public Works
050	Fire Donations	Fire	535	Sub Div Impact Wastewater	Public Works
051	Act 833 of 1991	Fire	540	Fair Share	Public Works
055	Fire 3/8 Sales Tax	Fire	550	Impact Water	Public Works
157	Fire Bond 2016 Construction	Fire	555	Impact Wastewater	Public Works
060	Police Donations	Police	560	Salem Royalty	Public Works
061	Act 918 of 1983	Police	600	Water, Wastewater 2008 A&B Bonds	Public Works
062	Act 988 of 1991 Emergency Vehicles	Police	601	Water, Wastewater 2008 A&B Bonds	Public Works
066	Federal Drug Control	Police	602	WWW Ref Rev Bds 2017.COI Fd	Public Works
068	State Drug Control	Police	604	WWW Ref Rev Bds 2017 Bond Fund	Public Works
165	PD Fleet / Long Term Govt Debt Fund	Admin	605	Water, Wastewater 2008 A&B Bonds	Public Works
			606	WWW Ref Rev Bds 2017 DSR	Public Works

*DSR - Debt Service Reserve

*COI - Cost of Issuance

FINANCIAL SECTION



Partners
Gary D. Welch, CPA, CVA
Jimmy M. Pate, CPA, CBA, CVA, CRCM
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals
Dennis C. Fason, CPA
Phyllis A. Trent, CPA

To the City Council
City of Bryant, Arkansas

Independent Auditors Report

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, (City) as of and for the year ended December 31, 2017 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis accounting described in Note 1. This includes determining that the modified cash basis is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We audited the financial statements of the Water and Wastewater funds of the City of Bryant, Arkansas which represents 46 percent, 88 percent, and 30 percent, respectively of the assets, net position, and revenues of the primary government. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



501.624.5788



www.jwck.com



126 Hobson Ave.
Hot Springs, AR 71901

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.
Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Bryant, Arkansas, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bryant, Arkansas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical section, are presented for purposes of additional analysis and are not part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 19, 2018, on our consideration of the City of Bryant, Arkansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Bryant, Arkansas' internal control over financial reporting and compliance.


Jordan Woodley, CPA & Keaton, LLC

Hot Springs, Arkansas

November 19, 2018

BASIC FINANCIAL STATEMENTS

	Modified Cash Basis Governmental Activities	GAAP Basis Business-type Activities
ASSETS		
Cash and cash equivalents	12,267,454	6,862,311
Investments	24,430,705	0
Accounts receivable(net of allowance for uncollectibles)	98,364	387,964
Fixed Assets (Net of Accumulated Depreciation)	15,025,477	36,849,234
Total Assets	51,822,000	44,099,509
DEFERRED OUTFLOWS OF RESOURCES		
Deferred cost of refunding	155,742	
Unamortized discount - bonds	4,853,352	402,605
Deferred pension contributions	5,009,094	402,605
Total Deferred Outflows of Resources		
LIABILITIES		
Accounts payable	528,538	735,846
Customer deposits payable		587,634
Accrued interest		92,760
Lease/Contract payable		113,786
Short Term Portion of Long Term Debt	28,072	995,157
Other liabilities	556,610	2,525,183
Total Current Liabilities		
Due in more than one year:		
Bond payable		17,387,255
Lease/Contract Payable		472,191
Net Pension Liability and OPEB	13,012,180	1,402,903
Total Noncurrent Liabilities	13,012,180	19,262,350
Total Liabilities	13,568,790	21,787,533
DEFERRED INFLOWS OF RESOURCES		
Deferred pension experience gains	1,481,449	74,672
NET POSITION		
Net investment in capital assets		
Restricted for:		
Debt Service	41,081,152	22,639,909
Public safety		
Public works		
Parks		
Unassigned		
Total Net Position	41,081,152	22,639,909

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Government Wide Statement of Activities
 For the Year Ended December 31, 2017

	Program Revenues		Capital		Net (Expenses) Revenues and Changes in Net Position		
	Operating		Grants and Contributions		Primary Government	Business-type Activities	
	Charges for Services	Grants and Contributions	Grants and Contributions	Activities (Modified Cash Basis)	(GAAP Basis)	Total	Total
FUNCTIONS/PROGRAMS							
Governmental Activities (Modified Cash Basis):							
General government	1,806,520	1,338,891		(467,629)		(467,629)	
Community development	227,075	6,000		(221,075)		(221,075)	
Parks and recreation	2,613,246	954,994	13,180	(1,645,072)		(1,645,072)	
Public safety	9,555,592	1,660,610	26,418	(7,868,564)		(7,868,564)	
Public works (Street)	3,282,145	179,690		(3,102,455)		(3,102,455)	
Total Governmental Activities	17,484,577	4,140,185	39,598	(13,304,795)		(13,304,795)	
Business-Type Activities (GAAP Basis):							
Water	2,907,065	3,656,244			749,179	749,179	
Wastewater	3,897,379	4,458,360			560,981	560,981	
Non-operating Water	(19,440)				19,440	19,440	
Non-operating Wastewater	832,023				(832,023)	(832,023)	
Total Business-Type Activities	7,617,027	8,114,604			497,577	497,577	
Total Primary Government	25,101,604	12,254,789	39,598	(13,304,795)	497,577	(12,807,218)	
Sales taxes					13,324,849	13,324,849	
Property tax					1,316,045	1,316,045	
State turnback proceeds					1,077,234	1,077,234	
Investment earnings					195,141	5,722	200,863
Transfers					-	-	
Total general revenues and transfers					15,913,270	5,722	15,918,992
Change in net position					2,608,475	503,299	3,111,774
Net position - beginning after restatement					38,472,677	22,136,609	60,609,286
Net position - ending					41,081,152	22,639,909	63,721,061

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Balance Sheet - Modified Cash Basis
 Governmental Funds
 December 31, 2017

	Special Revenue			
	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,120,548	\$ 1,809,048	\$ 2,337,858	\$ 12,267,454
Accounts receivable	97,991	373		98,364
Other Assets				
Total Assets	8,218,539	1,809,421	2,337,858	12,365,818
LIABILITIES				
Accounts payable	170,837	98,676	3,110	272,623
Accrued expenditures				0
Unearned revenue			28,072	28,072
Long Term Debt				0
Total Liabilities	170,837	98,676	31,182	300,695
FUND BALANCES				
Unrestricted				7,250,323
Prepays and Inventories				
Restricted				
LOPFI				
Capital projects		1,710,745	892,285	2,603,030
Public works			1,235,948	1,235,948
Public safety			178,443	178,443
Parks and Recreation				
Committed				
Assigned				
Unassigned				
Total Fund Balances	7,250,323	1,710,745	2,306,676	11,267,744
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,421,160	\$ 1,809,421	\$ 2,337,858	\$ 11,568,439

The notes to the financial statements are an integral part of this statement.

Amounts reported for governmental activities in the statement of net position are different because:	
Total fund balances - governmental funds (page 16)	11,267,744
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	15,025,477
Other long term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	24,428,208
Net pension liabilities are not reported in the funds.	(13,012,180)
Deferred outflows related to pension contribution and investment losses are not reported in the funds.	4,853,352
Deferred inflows related to differences in pension experience are not reported in the funds.	(1,481,449)
Net position of governmental activities (page 14)	41,081,152

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balances Modified Cash Basis
Governmental Funds
For the Year Ending December 31, 2017

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 5,316,067	\$ 1,616,897	\$ 6,525,498	\$ 13,458,462
Fees and permits	381,065			381,065
Membership and Rental Fees, Park Programming	721,901			721,901
Grant Revenues	39,598			39,598
Reimbursements	452,143	144,438		596,581
Sale of services	1,481,151			1,481,151
Fines and forfeitures	605,394		85,537	690,931
Investment earnings	3,200	745		5,065
Misc. *	401,232	35,252		436,484
Total Revenues	9,401,751	1,797,332	6,612,155	17,811,238
EXPENDITURES				
General Government	982,104			982,104
Planning	227,075			227,075
Parks and recreation	2,350,242			2,350,242
Public safety	8,602,375		48,085	8,650,460
Public works		1,856,144		1,856,144
Debt service:				
Interest and other charges	514,502		2,946	517,447
Capital Outlay	1,124,400	1,275,665		2,400,065
Total Expenditures	13,800,697	3,131,809	51,031	16,983,537
Excess (deficiency) of revenues over (under) expenditures	(4,398,946)	(1,334,477)	6,561,124	827,701
OTHER FINANCING SOURCES (USES)				
Transfers in	9,211,583	1,250,000		10,461,583
Transfers out	(4,958,873)	-	(6,143,833)	(11,102,706)
Total other financing sources (uses)	4,252,710	1,250,000	(6,143,833)	(641,123)
Changes in fund balances	(146,236)	(84,477)	417,291	186,578
Fund balance - beginning after restatement	7,396,559	1,795,222	1,889,385	11,081,166
Fund balance - ending	7,250,323	1,710,745	2,306,676	11,267,744

*Sale of Equip, Donations and Sponsorships

The notes to the financial statements are an integral part of this statement.

Reconciliation of the Income Statement of Governmental Funds
to the Statement of Activities December 31, 2017

Amounts reported for governmental activities in the statement of activities are different because:

Net Changes in Fund Balances - total governmental funds (page 18)

186,578

Governmental Funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

(1,300,785)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.

(3,500)

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, it has no effect on the net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

(1,880,931)

Pension expense is reported as the amount paid in the fund, but incorporates deferred outflows and deferred inflows in the Statement of Activities.

390,163

Change in the net position of governmental activities (page 15)

(2,608,475)

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales Tax	\$ 4,721,700	\$ 4,746,200	\$ 5,316,067	\$ 569,867
License, Permits, and Fees	282,045	316,695	381,065	64,370
Other (Membership Fees, Rental Fees, Park Program Fees)	847,589	906,529	721,901	(184,628)
Grant Revenue	31,200	45,530	39,598	(5,932)
Reimbursements (SRO, Court, Code)	394,500	394,500	452,143	57,643
Sale of services	1,529,929	1,529,829	1,481,151	(48,678)
Fines and forfeitures	539,700	564,700	605,394	40,694
Investment earnings	1,550	1,550	3,200	1,650
Miscellaneous (Sale of equip, Donations, Sponsorships)	380,500	434,750	401,232	(33,518)
Total Revenues	8,728,713	8,940,283	9,401,751	461,469
EXPENDITURES				
Admin (Mayor, City Clerk, Finance, Attorney, HR, IT)	1,053,143	1,103,159	982,104	121,056
Planning	395,403	362,143	227,075	135,068
Parks and Recreation	2,459,471	2,595,511	2,613,246	(17,735)
Public Safety:				
Police	4,430,065	4,482,992	4,366,059	116,933
Fire	3,801,032	3,839,081	4,468,239	(629,157)
Court	428,985	429,285	384,645	44,640
Code	335,100	346,250	335,279	10,971
Animal	456,692	469,152	424,049	45,103
Total Public Safety	9,451,874	9,566,760	9,978,271	(411,511)
Total Expenditures	13,359,891	13,627,573	13,800,695	(173,123)
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers in	9,314,750	9,314,750	9,211,583	(103,167)
Transfers out	(5,652,000)	(4,959,500)	(4,958,873)	627
Total Other Financing Sources and Uses	3,662,750	4,355,250	4,252,710	(102,540)
Net change in fund balance	(968,428)	(332,040)	(146,234)	185,806
Fund balances - beginning after restatement			7,825,724	
Fund balances - ending			7,679,490	

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Street Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,410,800	\$ 1,410,800	\$ 1,616,897	\$ 206,097
Investment earnings	750	750	745	(5)
Miscellaneous	25,000	175,168	179,690	4,522
Total Revenues	1,436,550	1,586,718	1,797,332	\$ 210,614
EXPENDITURES				
Public works:				
Street				
Personnel	975,865	971,621	863,250	108,371
Services (Building, Grounds, Veh, and Operations)	532,100	549,414	431,569	117,846
Supplies	116,000	151,730	121,100	30,630
Professional Services	266,370	268,370	216,921	51,449
Misc (including Construction not Capital)	354,521	354,521	223,305	131,216
Capital Outlay	2,748,113	2,765,713	1,275,665	1,490,048
Total Expenditures	4,992,968	5,061,368	3,131,810	1,929,559
Excess (deficiency) of revenues over (under)	(3,556,418)	(3,474,650)	(1,334,478)	(1,718,945)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,250,000	1,250,000	1,250,000	-
Transfers out				-
Total Other Financing Sources (uses)	1,250,000	1,250,000	1,250,000	-
Net change in fund balance	(2,306,418)	(2,224,650)	(84,478)	2,140,173
Fund balance - beginning after restatement			1,795,222	
Fund balance - ending			\$ 1,710,744	

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Water and Wastewater Revenue and Operating Funds
For the Year Ending December 31, 2017

	Original Budget	Final Budget	Water Actuals	Wastewater Actuals	Variance with Final Budget Positive (Negative)
OPERATING REVENUES					
Water	3,423,209	3,545,209	3,656,244		111,035
Wastewater	4,188,330	4,188,330		4,136,221	(52,109)
Stormwater		296,000		322,140	26,140
Total Operating Revenues	7,611,539	8,029,539	3,656,244	4,458,360	85,065
OPERATING EXPENSES					
Personnel Costs	1,705,412	1,705,412	804,801	1,073,509	(172,898)
Building & Grounds	418,200	418,356	80,224	328,777	9,355
Vehicles related expenses	108,900	143,344	52,122	77,812	13,410
Supplies/water purchases	1,568,200	1,766,800	1,245,138	384,920	136,743
Operational expenses	770,500	726,600	385,937	307,501	33,162
Professional Services	129,500	148,220	47,310	45,273	55,637
Miscellaneous Operational Expenses	182,895	182,895	114,913	97,029	(29,047)
Depreciation	0	0	746,636	1,012,543	(1,759,179)
Transfers	1,015,000	1,438,050	(570,015)	570,015	1,438,050
Total Operating Expenses	4,193,195	6,529,677	2,907,065	3,897,379	(274,767)
Non-operating Revenues (Expenses)					
Interest Income			5,722		5,722
Interest Expense	(350,000)	(535,478)	(327,228)	(516,315)	(308,065)
Bond Fees	0	0	244,251	(389,387)	(145,136)
Miscellaneous	105,500	130,500	102,417	73,679	45,596
Changes in net position	(244,500)	(404,978)	25,162	(832,023)	(401,883)
Net Non Operating Items	3,173,844	1,094,884	774,341	(271,042)	(591,585)

The notes to the financial statements are an integral part of this statement.

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Statement of Cash Flows - GAAP Basis
Proprietary Funds
For the Year Ended December 31, 2017
Business Type Activities - Enterprise Funds

Cash flows from operating activities	
Receipts from customers	7,948,866
Payments to employees	(1,870,174)
Payments to suppliers	(3,347,593)
Other Receipts (payments)	-
Net cash provided by operating activities	2,731,099
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(4,546,358)
Proceeds from capital debt	1,030,157
Interest paid on capital debt	(843,543)
Principal paid on capital debt	(1,075,157)
Other Receipts (payments)	(89,566)
Revenue from debt-service surcharge/impact fees	125,986
Proceeds from assets sold	15,924
Net cash used in capital and Related Financing Activities	(5,382,557)
Cash flows from Investing Activities	
Interest	5,722
Investment loss	-
Net cash used in capital and related financing activities	5,722
Increase in cash and cash equivalents	
Cash and cash equivalents -- January 1	(2,645,736)
Cash and cash equivalents -- December 31	9,508,047
	\$ 6,862,311

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
 Agency Funds
 Statement of Fiduciary Net Position Modified Cash Basis
 December 31, 2017

ASSETS	
Cash and cash equivalents	1
Investments	
Other Assets	
Accounts receivable	
Inventory	
Prepaid Items	
Total Assets	1
LIABILITIES	
Accounts payable	67
Intergovernmental payables	
Due to other funds	
Compensated absences	
Unearned revenue	
Total Liabilities	67

The notes to the financial statements are an integral part of this statement.

City of Bryant, Arkansas
Agency Funds

Statement of Changes in Fiduciary Net Position Modified Cash Basis
For the Year Ended December 31, 2017

REVENUES	
Fines and Forfeitures	
Investments	
Reimbursement	
Interest Revenue	
Inventory	
Prepaid Items	
Total Revenues	378,596
EXPENSES	
Personnel Expense	4,738
Operations Expense	373,858
Interest Expense	
Compensated absences	
Unearned revenue	
Total Expenses	378,596

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: Summary of Significant Accounting Policies

Reporting Equity: The City of Bryant, Arkansas (city), is organized as a political subdivision of the State of Arkansas and is a city of the first class, which is organized and exists under the laws of the State. The city operates under the Mayorial form of government. The City has no component units, which are legally separate organizations fiscally dependent on the City or for which the City is financially accountable.

Government-Wide and Fund Financial Statements: The government-wide financial statements (i.e., the statements of net position and changes in net position) report information on all of the non-fiduciary activities of the primary government. The government-wide financial statements are presented on the modified cash basis of accounting. Generally, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not reported and long term liabilities such as debt and compensated absences are also not reported.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The government-wide, proprietary fund and fiduciary financial statements are reported using the economic resources measurement focus and the cash basis of accounting. Agency funds do not have a measurement focus and are reported on the cash basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred as under the accrual method.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are considered susceptible to accrual and are recognized as current period revenues. All other revenue items are considered to be measurable and available only when the city receives cash.

The city reports the following major governmental funds:

General Fund is the city's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund. For the purposes of this report this holds also the Sales Tax Fund, Police Donation Fund, Fire Donation Fund, and the Franchise Fee Fund.

Street Fund is a special revenue fund to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street Fund is financed by state turnback funds, and a portion of a state-wide 1/2 cent sales tax approved by the voters in July 2013.

The city reports the following major proprietary funds:

Water Fund is used to account for activities associated with collecting, treating and distributing drinkable water to customers.

Wastewater Fund is used to account for activities associated with collecting, treating and disposing sewage from customers.

Stormwater Fund is used to account for activities associated with collecting stormwater fees and completing stormwater projects.

Agency Funds account for activities in the following areas:

- a. **Administration of Justice Fund - ACA 16-10-308 Fund 30 Act 1256 of 1995**, established that city's would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the City. These funds are kept and spent from this fund.
- b. **Electronic Tax Fund** fund 010 was established by the City to receive electronic transfers from federal and state agencies as well as administer payroll.

The nonmajor funds of the city are special revenue funds, and debt service capital projects funds used to account for activities associated with revenue sources restricted for specified purposes as follows:

Special revenue funds include:

- a. **District Court Automation Fund 031 (Act 1809) ACA 16-13-704** established that 1/2 of \$5 per month on each person in the court could only be used for court-related technology. These funds are kept and spent from this fund.
- b. **Fire Equipment and Training Fund 051 (Act 833)** is used to account for specific revenues per ACA 14-284-403, 404 which requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, initial capital construction or improvements of fire departments, insurance for buildings and utilities costs.
- c. **Special Sales Tax Fire 3/8 Fund 055 - Bryant City Code 2.36.07 (2013)** levied a .375 % sales and use tax to be used to operate and maintain; acquire apparatus and equipment; acquire, construct, improve, and expand facilities; to pay and secure repayment of fire department bonds.

- d. **Special Sales Tax Parks 1/8 Fund 045 - Bryant City Code 12.32.01 (2013)** levied a .125 % sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.
- e. **Animal Donations Fund 020 Bryant City Code 6.12.01 (2013)** established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.
- f. **Designated Tax Fund 005 - Bryant Ordinance no. 1996-08 (March 25, 1996)** provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%).
- g. **Police Equipment Fund 061 (Act 918) ACA 12-41-701** established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.
- h. **Police Equipment Fund 062 (Act 988) ACA 27-22-103** established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus, and law enforcement apparatus. These funds are kept and spent from this fund.
- i. **Drug Controls Funds State 066 and Federal 068 ACA 5-64-505** established that asset forfeitures resulting from drug offense cases should go to the arresting agency. These revenues shall only be used for law enforcement purposes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges among the city's wastewater and water functions and various other functions of the city. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. The Water Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, Liabilities and Net Position or Equity

Deposits and Investments: The city's cash and cash equivalents are considered as cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the city to invest in obligations of the United States government, commercial paper and certain corporate bonds. Investments for the city are reported at fair value.

Restricted Assets: The proprietary fund types restrict assets on the balance sheet in accordance with the requirements of bond obligation agreements, donor and membership restrictions and support obligations made by the city. The Bond Depreciation Fund is used to restrict resources and set aside funds to finance capital asset renewals and replacements. The assets consist primarily of cash and short-term investment funds.

Receivables: Receivables consist primarily of uncollected utility charges to users of the system. A provision totaling \$100,135 has been made for delinquent accounts receivable that may be uncollectible at year end.

Capital Assets: Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities. The city defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair-market value at the date of donation. Infrastructure are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. Costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets being constructed.

Property, plant and equipment of the city are depreciated using the straight-line method over the following, estimated useful lives:

<u>Asset</u>	<u>Primary Government Years</u>
Buildings	40
Building	20
Public domain and system infrastructures	50 and 30 respectively
Vehicles	5-10
Other items \$2500 to \$20,000	2

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt-service expenditures in the year of issuance in accordance with GASB 65.

Fund Equity: Beginning with fiscal year 2011, GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" was enacted by GFOA. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable: Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

Restricted: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and other levels of government), through constitutional provisions or by enabling legislation.

Committed: Amounts constrained to a specific purpose by the city itself, using its highest level of decision making authority (i.e. City Council). To be reported as committed, amounts cannot be used for any other purpose unless the city takes the same highest level action to remove or change the constraint (i.e. Resolution).

Assigned: Amounts the city intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority.

Unassigned: Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The city's goal is to use restricted, committed, or assigned amounts first, before unrestricted, when an expenditure is incurred for purposes for which multiple classifications are available. The city's current fund balance policy states, "The unreserved fund balance shall be maintained at an amount which represents the approximate equivalent of 16.5% of annual operating expenses." This new policy is in line with the guidelines from GFOA but it will be challenging to adhere to the policy. Currently the city does not have a plan that allows for much needed capital replacements without more short term financing.

Property Taxes - A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflected as revenues on the financial statements include the property tax relief distribution made by the State of Arkansas.

NOTE 2: Deposits and Investments -

Deposits and Investments: The city's deposits and investments are governed by state law. At December 31, 2017, the deposits and investments held by the city were as follows:

	<u>Government</u>	<u>Enterprise</u>	<u>Total</u>
Carrying value on the books	36,697,259	6,861,701	43,558,960
Cash on hand	900	610	1510
Total	36,698,159	6,862,311	43,560,470
Balance at the bank	37,301,795	6,855,506	44,157,301

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The city does not have a policy for custodial credit risk. It's investments are handled by the bond trustees in accordance with Arkansas State statutes for Municipal funds. The carrying amount of the entire city's deposits was \$43,560,470, with a corresponding bank balance of \$44,157,301 (including cash on hand). Of this amount \$43,657,301 (\$500,000 FDIC protected) was subject to custodial credit risk. The City has, however, collateralized pledged securities held by and in the name of Regions Bank and the First Security Bank in excess of amounts not covered by FDIC insurance.

NOTE 3: Capital Assets. Capital asset activity for the year ended December 31, 2017, was as follows:

Street Fund	Balance January 1	Additions	Disposals	Balance December 31
Capital Assets Not Being Depreciated				
Land	31,935			31,935
Construction in Progress	1,413,069			1,413,069
Total Capital Assets Not Being Depreciated	1,445,004	-	-	1,445,004
Capital Assets Being Depreciated				
Buildings	145,922			145,922
Vehicles	1,318,945	36,689	(39,003)	1,316,631
Heavy Machinery	1,251,289	226,922		1,478,211
Roads & Bridges	1,377,657			1,377,657
Infrastructure		1,012,053		1,012,053
Total Capital Assets Being Depreciated	4,093,813	1,275,665	(39,003)	5,408,481
Less Accumulated Depreciation	(3,061,743)	39,003	(232,176)	(3,254,916)
Net Street Fund Capital Assets	2,477,074	1,314,668	(271,179)	3,520,563
General Fund				
Land	1,891,449	806,541		2,697,990
Total Capital Assets Not Being Depreciated	1,891,449	806,541	-	2,697,990
Park Facilities	2,498,320	97,872		2,596,192
Buildings	7,127,543	106,876		7,234,419
Vehicles	6,535,448	38,505	(31,595)	6,542,358
Equipment	2,798,190	78,107		2,876,297
Total Capital Assets Being Depreciated	18,959,501	321,360	(31,595)	19,312,456
Less Accumulated Depreciation	(9,598,981)	27,245	(870,604)	(10,442,340)
Net General Fund Capital Assets	11,251,969	1,155,146	(902,199)	11,504,916
Total Governmental Fund Assets	13,729,043	2,469,814	(1,173,377)	15,025,479

City of Bryant, Arkansas
Notes to Financial Statements
(continued)
December 31, 2017

Business Type Activities	Balance	
	January 1	December 31
Capital Assets Not Being Depreciated		
Land	43,338	43,338
Construction in Progress	4,457,002	(2,138,042)
Total Capital Assets Not Being Depreciated	4,500,340	2,362,298
Capital Assets Being Depreciated		
Buildings	732,724	3,342,331
Infrastructure	-	3,426,341
Improvements, machinery, and equipment	42,122,117	42,770,570
Water Storage Agreement	1,358,213	1,358,213
Total Capital Assets Being Depreciated	44,213,054	50,897,454
Less Accumulated Depreciation	(14,682,163)	(1,759,179)
Net Business Assets Being Depreciated	29,530,891	32,348,894
Net Business Capital Assets	<u>34,031,231</u>	<u>34,711,192</u>

At December 31, 2017 the Enterprise, Street and Stormwater Funds (Public Works) had the following active construction projects;

	Expenses Through December 31, 2017	Remaining Contract Commitments
Highway 5 Water	134,995	841,356
Highway 5 Wastewater	134,995	841,356
Alcoa Rd.	272,178	321,396
Stormwater Richland, August Cove, Cambridge	381,095	6,404
Hwy 5 to Hilldale Road	288,275	168,870
Heart of Bryant	240,579	
Reynolds Road	31,365	
On/Off Ramp Light		29,890
Hwy 5 Utility Relocation		61,160
Sidewalks	17,470	
Sludge Dewatering	2,609,607	
Total	<u>\$4,110,558</u>	<u>\$2,270,431</u>

See independent auditors report.

NOTE 4: Debt

Legal Debt Limits for Property Tax Secured Bonded Debt equals 20% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. The City has no property tax secured bond issues. Short-Term Financing Obligations are subject to a constitutional limitation of equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. The City is well below their limitation.

In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, providing a method for cities and counties to obtain short-term financing. The law requires permissible items to have an expected useful life of over one year and requires that the financing not exceed five years and that interest and principal repayments be made from general revenues. The City of Bryant has several notes that have been issued pursuant to this authority, see those with payments during 2017 listed below.

2016 Police Cars Financing Note - The \$1.3 million promissory note was issued by First Security Bank, August 3, 2016, to finance the cost of acquiring a new Police Car Fleet. Principal and interest payments of \$28,476.83 (2.48%) are paid monthly for four years from the General Fund.

2014 Fire Truck Financing Note - The \$813,981 promissory note from Kansas State Bank was issued to finance on January 30, 2013 (1st payment April 1st), the cost of acquiring three E-One Typhoon Pumper Trucks. Principal and interest payments of approx. \$14,568 are paid monthly for 59 months at 4.15%.

Note Payable 5 year payment schedule		
	Principal	Interest
2018	349,494	21,544
2019	328,412	13,310
2020	336,473	4,977
2021	0	0
2022	0	0
Total	1,014,378	39,831

Business-Type Activities

Water and Sewer Revenue Bonds, Series 2017 were issued for the purpose of refunding the Series 2008A&B. The interest rates range from 2% to 3.625%. Original face value of the bonds was \$3,800,000 for the Series A bonds and \$4,885,000 for the Series B Bonds. Principal payments are due annually on December 1, and interest payments are due semi-annually on June 1, and December 1. These bonds were issued on December 1, 2017, with a face value of \$5,245,000.

Bond Payable-Loan Advances-Arkansas Natural Resource Commission (ANRC)

Series 2011 Bond payable water and wastewater revenue bond original face value of the bonds was \$6,500,000. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2014.

Series 2012 Bond payable water and wastewater revenue bond original face value of the bonds \$8,500,000. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2015.

Government-Type Activities

City of Bryant, Arkansas Capital Improvement Refunding and Construction Revenue Bonds, Series 2016 These bonds were issued on March 31, 2016, with a face value of \$10,625,000 for the purpose of refunding and financing a portion of the costs of I30 Improvements (on and off ramp). These bonds are secured by a pledge of all of the franchise fees charged to public utilities for the privilege of using the streets, highways, and other public places in the City. The interest rates range from 2% to 3.625%. Principal payments are due annually on February 1, and interest payments are due semiannually on February 1 and August 1.

City of Bryant, Arkansas Sales and Use Tax Series 2016 These bonds were issued December 1 of 2016, with an original par value of \$28,755,000 for the purpose of funding a portion of the costs of acquiring, constructing, equipping, and furnishing park and recreational improvements, building two new Fire Station, and constructing the Bryant Parkway South from I-30 to the Airport. These bonds are secured by a pledge of the sales and use tax of the city. The interest rates range from 2% to 4%. Principal payments are due annually on December 1, and interest payments are due semiannually on June 1 and December 1.

	Balance at 12/31/16	Increases	Decreases	Balance at 12/31/2017	Amount Due in 1 year
Government-Type Activities Long Term Debt					
Bonds Payable	0	37,800,000	0	37,800,000	975,000
Leases Payable	1,300,000	0	285,622	1,014,378	349,494
Net Pension and OPEB Liabilities	11,506,995	1,505,185	0	13,012,180	0
Business-Type Activities Long Term Debt					
Bonds Payable	19,444,815	0	1,062,403	18,382,412	995,157
Leases/Contract Payable	682,716	0	96,739	585,977	113,786
Net Pension and OPEB Liabilities	939,675	463,228	0	1,402,903	0

2016 Sales and Use Tax Bonds

	Principal	Interest
2018	1,336,932	146,406
2019	1,346,932	133,406
2020	1,361,932	120,206
2021	1,376,932	106,706
2022	687,631	92,044
2023 and thereafter	24,745,000	10,607,805
Total	30,855,359	11,206,573

2016 Franchise Fee Revenue Bonds

	Principal	Interest
2018	325,000	313,194
2019	335,000	304,919
2020	345,000	294,719
2021	350,000	286,044
2022	360,000	278,494
2023 and thereafter	8,590,000	2,872,616
Total	10,305,000	4,349,985

2011 Water ANRC Bonds

	Principal	Interest
2018	268,783	163,789
2019	276,769	155,803
2020	284,995	147,577
2021	293,465	139,107
2022	302,186	130,386
2023 and thereafter	4,192,698	781,872
Total	5,618,896	1,518,534

* does not include the 1% service fee

2012 Wastewater ANRC Bonds

	Principal	Interest
2018	346,374	219,296
2019	356,667	209,003
2020	367,267	198,403
2021	378,181	187,489
2022	389,420	176,250
2023 and thereafter	5,694,435	1,093,632
Total	7,532,344	2,084,073

* does not include the 1% service fee

2017 Water and Sewer Refunding Bonds

	Principal	Interest
2018	380,000	138,500
2019	480,000	130,516
2020	490,000	120,916
2021	500,000	111,116
2022	515,000	101,116
2023 and thereafter	2,880,000	881,364
Total	5,245,000	1,483,528

NOTE 5: Other Information Including Risk Management

During the course of daily operations, the city is exposed to various risks of loss relating to theft of, damage to or destruction of assets, errors and omissions, injuries to employees and natural disasters. The city has tort immunity except in the case of civil-rights issues. The city manages these risks by following coverage procedures:

The city participates in the Arkansas Municipal League insurance program (Program) for the coverage in the following areas:

Municipal League Defense Program: This insurance program provides coverage for legal defense, expenses and damages in suits against city officials and employees and civil-rights suits against the municipal government. The program is a participant in a funded trust with pooled risk involving cities in Arkansas. The coverage of each case is at the sole discretion of the program's administrator. The maximum coverage of any one loss cannot exceed 25% of the programs fund reserve; therefore, the city could be at risk if any suit against the city exceeds 25% of the program's reserve. The City agrees to pay into the program each year a charge established by the steering committee. Each city also agrees to pay the first \$3,000 of the aggregate cost for all expenses on each lawsuit. This cost deposit is not refundable.

Municipal Property Program: This insurance program provides coverage for insurable property and equipment exclusive of motor vehicles and water vessels that belong to the participating municipality and for which coverage has been applied and approved. The limit of the program's liability is 1) actual cash value, or 2) the cost to repair or replace the property of like kind and quality, or 3) the applicable limit of liability stated in the enumeration schedule, or 4) 25% of the program's available funds at the time of settlement. Loss amounts payable will be reduced by the deductible amount of \$5,000, or in the case of flood or earthquake, \$100,000.

Municipal Vehicle Program:

- A. Liability - The City shall pay into the program each year a charge established annually by the program administrator for covered municipal vehicles and self-propelled mobile equipment owned or leased by the City.
- B. Physical Damage - The City shall pay into the program each year a charge established annually by the program administrator for covered property.

Workers' Compensation: This insurance program provides compensation to employees in the event of injury suffered while conducting city business. The program covers all statutory requirements and the city's risk of loss is effectively transferred. Rates are revised by class code on an annual basis by the Arkansas Workers' Compensation Commission.

Contingent Liabilities: Amounts received or receivable from grant agencies are subject to audit and adjustments by grantor agencies, mainly the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time. The city expects disallowed claims, if any, to be immaterial. The city is a party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the city's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the city.

Self-Insured Fidelity Bond Program: The City also participates in this program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$250,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. There is a \$2,500 deductible per occurrence.

Post-Employment Benefits: Other post-employment benefits for city employees are limited to health insurance continuation coverage under federal law (COBRA) providing all costs associated with the benefits are borne by the electing participant.

NOTE 6: Employee retirement systems and pension plans-

Pension Plans - Primary Government: The city participates in retirement plans that cover all full-time employees. The city's municipal judges and clerks participate in a pension and retirement plan maintained by the state. The city's uniformed police and fire personnel participate in the Local Police and Fire Retirement System (LOPFI). All other city employees are covered under the Arkansas Public Employees Retirement System (APERS).

Arkansas District Judge Retirement System

Plan Description: Acts 1374 and 1375 of 2003 established the Arkansas District Judge Retirement System (ADJRS), a cost sharing multiple employee plan. This retirement system became effective January 1, 2005. The legislation merged the city's administered pension plan with the new pension system. The city funds retirement through retirement matching of judges' and clerks' salaries through the Court's Operating Fund. ADJRS provides for the retirement of all district court judges who are not covered under the Arkansas Public Employees Retirement System (APERS). District court judges first hired after January 1, 2005 are covered by ADJRS. The system provides retirement benefits for district judges and court clerks, who retired from the local retirement plans, and their survivors. A deferred benefit was established for all district judges and court clerks in the local plans that were active on December 31, 2004. These deferred annuities will be eligible for a benefit when they meet the eligibility requirements for their previous, local plans. The statutes providing for and covering the ADJRS are in chapters two and eight of Title 24 of the Arkansas Code Annotated. The administration and control of the system is vested in the board of trustees. The Arkansas District Judge Council and the governor appoint the board. The city's financial information is in the annual report of ADJRS. A copy of the report can be obtained by writing to ADJRS, 124 West Capitol Avenue, Suite 400, Little Rock, Arkansas 72201.

Summary of Significant Accounting Policies: Basis of Accounting and Valuation of Investments. The Arkansas District Judge Retirement System is accounted for using the accrual basis of accounting. Revenues are recognized when earned, without regard to date of collection; and expenses are recognized when a liability is incurred, regardless of when payment is made. Investments are reported at market value determined by the custodial agent. The agent's determination of market value includes, among other factors, using pricing services or process quoted at current exchange rates by independent brokers.

At implementation, an actuarial valuation was performed. As of June 30, 2017 the City's unfunded liability was \$62,417. The city will pay this deficit over a 30 year amortization, with payments being due to ADJRS by December 31 of each year. The valuation changes as the city changes judges, therefore changing the annual payment. The 2017 payment was \$6,058.

Arkansas Local Police and Fire Retirement System (LOPFI)

Plan Description: LOPFI is a statewide cost sharing multiple-employer defined-benefit pension plan administered in accordance with Act 364 of the 1981 Arkansas General Assembly for units of local governments covering police officers and firefighters. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Employees hired after January 1, 1983, whose political subdivision had a retirement system in effect at July 1, 1981, are eligible to participate in the Plan. The city's financial information is in the annual report of LOPFI. A copy of the report can be obtained by writing to LOPFI, 620 West 3rd Street, Suite 200, Little Rock, Arkansas 72201 or on their website at www.lopfi-prb.com or calling 866-859-1745.

Contributions requirements are set forth in Arkansas statute. LOPFI members were required to contribute 8.5% of their annual covered salary. The City is required to contribute at an actuarially determined rate, which was 23.00% for participating policemen and 22.37% for participating firemen. City contributions for 2017 to the Plan were \$923,736.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the LOPFI Police and LOPFI Fire reported a liability of \$4,424,479 and \$4,751,462, respectively, for their proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The City's proportionate share was .6226% and .6686% respectively, for LOPFI Police and LOPFI Fire. The allocation percentages are based on the ration of each employer's contributions to total employer contributions of the group for the fiscal year ended December 31, 2017. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes.

LOPFI Police

Differences between expected and actual experience
Differences between expected and actual investment
earnings on pension plan investments
Contributions subsequent to the measurement date

	Deferred Outflows of Resources	Deferred Inflows of Resources
	221,507	383
	382,903	486,222
	1,237,152	165,008
Total	1,841,562	651,613

LOPFI Fire

Differences between expected and actual experience
Differences between Expected and actual investment
earnings on pension plan investments
Contributions subsequent to the measurement date

	Deferred Outflows of Resources	Deferred Inflows of Resources
	237,877	411
	411,201	522,155
	1,274,189	105,379
Total	1,923,267	627,945

Local Police and Fire Retirement System (LOPFI)

At December 31, 2017, LOPFI Police and LOPFI Fire reported \$1,841,562 and \$1,923,267 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2017, related to pensions will be recognized in pension expense as follows:

Schedule of Deferred Inflows and Outflows

<u>Year ended December 31:</u>	LOPFI Police	LOPFI Fire
2018	\$456,797	\$526,226
2019	439,112	499,303
2020	267,845	256,962
2021	26,195	12,831
	<u>\$1,189,949</u>	<u>\$1,295,322</u>

Actuarial Assumptions: The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

LOPFI - Police and Fire	
Inflation (Wage, Price)	3.75%, 2.75%
Salary increases	4.25-18.75% including inflation
Investment rate of return	7.75% as adopted by the board
Actuarial cost method	Entry age normal
Asset valuation method	5 year smoothed market, 20% corridor

Mortality rates were based on the RP-2000 Combined Mortality Table

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31, 2011. As a result of the 2011 actuarial experience study, the expectation of life after disability was adjusted in the December 31, 2017 actuarial valuation to more closely reflect actual experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2017, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Fixed income	27%	0.78%	0.21%
Domestic equity	42%	5.58%	2.34%
Foreign equity	18%	7.38%	1.33%
Alternative Investments	10%	6.23%	0.62%
Cash	3%	0.00%	0.00%
Total	100%		4.50%
Expected Inflation		2.50%	
Total Return			7.00%

Discount Rate: A single discount rate of 7 percent was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 8 percent. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the single discount rate: The following presents the City's net pension liability, calculated using a single discount rate of 7 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

	1% Decrease 6%	Current Discount Rate 7%	1% Increase 8%
LOPFI - Police	Net pension liability \$6,968,820	Net pension liability \$4,424,479	Net pension liability \$2,373,948
LOPFI - Fire	Net pension liability \$7,483,837	Net pension liability \$4,751,462	Net pension liability \$2,549,391

Arkansas Public Employee Retirement System (APERS)

Plan description: APERS is a cost-sharing, multiple-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan, all county employees, municipal employees whose municipalities have elected coverage under this plan, college and university employees, and certain non-teaching school employees. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 177 of 1957. The costs of administering the plan are paid out of investment earnings. The general administration and responsibility for the proper operation of the System is vested in the nine members of the Board of Trustees of the Arkansas Public Employees Retirement System (the Board). Membership includes three state and three non-state employees, all appointed by the Governor, and three ex-officio trustees, including the Auditor of the State, the Treasurer of the State and the Director of the Department of Finance and Administration. Benefits and contribution provisions are established by Arkansas law and can be amended only by the Arkansas General Assembly.

Benefits provided: Benefit provisions are set forth in Arkansas Code Annotated, Title 24, Chapters 5 and 6 and may only be amended by the Arkansas General Assembly. APERS provides retirement, disability and death benefits. Retirement benefits are determined as a percentage of the member's highest 3-year average compensation times the member's years of service. The percentage used is based upon whether a member is contributory or non-contributory as follows:

Contributory, prior to 7/1/2005	2.07%
Contributory, on or after 7/1/2007	2.00%
Non-Contributory	1.72%

Members are eligible to retire with a full benefit under the following conditions:

- at age 65 with 5 years of service,
- at any age with 28 years actual service,
- at age 60 with 20 years of actual service if under the old contributory plan (prior to July 1, 2005), or
- at age 55 with 35 years of credited service for elected or public safety officials.

Members may retire with a reduced benefit at age 55 with at least 5 years of actual service at age 55 or at any age with 25 years of service. Members are eligible for disability benefits with 5 years of service. Disability benefits are computed as an age and service benefit, based on service and pay at disability. Death benefits are paid to a surviving spouse as if the member had 5 years of service and the monthly benefit is computed as if the member had retired and elected the Joint & 75% Survivor option. A cost-of living adjustment of 3% of the current benefit is added each year.

Contributions: Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits earned by members during the year and make a level payment that, if paid annually over a reasonable period of future years, will fully cover the unfunded costs of benefit commitments for services previously rendered (A.C.A. 24-2-701)(a)). Members who began service prior to July 1, 2005, are not required to make contributions to APERS. Members who began service on or after July 1, 2005, are required to contribute 5% of their salary. Employers are required to contribute at a rate established by the Board of Trustees of APERS based on an actuary's determination of a rate required to fund the plan (A.C.A. 24-2-701(c)(3)). Employers contributed 14.50% for municipal employees and 25.55% for district judges of compensation from January 1, to June 30, 2017, and 14.75% for municipal employees and 25.55% for district judges from July 1, to December 31, 2017. In some cases, an additional 2.5% of member and employer contributions are required for elected officials. Contributions to the APERS from the City were \$546,709 for the year ended December 31, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At December 31, 2017, the City reported a liability of \$5,195,937 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Each employer's proportion of the net pension liability was based on the employer's share of contributions to the pension plan relative to the total contributions of all participating employers. At June 30, 2017, the City's proportion was 0.020%.

For the year ended December 31, 2017, the City recognized APERS pension expense of \$932,485. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	100,726	(102,193)
Changes of assumptions	836,018	0
Net difference between projected and actual earnings on pension plan investments	217,725	
Changes in proportion and differences between City contributions and proportionate share of contributions	336,659	(174,369)
Total	\$1,491,128	(\$276,562)

\$(276,562) reported as deferred inflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017.

December 31, 2017

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2018	309,910
2019	528,299
2020	384,534
2021	(8,177)
2022	0
Thereafter	0
	<u>Total</u> 1,214,566

Actuarial assumptions: The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	3.25% – 9.85%
Post-Retirement cost-of-living increases	3% annual compounded increase
Investment rate of return	7.15%, net of investment and admin expenses
Average service lives of all members	4.3774

Mortality rates were based on RP-2000 Combined Health mortality table, projected to 2020 using Projection Scale BB, set-forward 2 years for males and 1 year for females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in APERS's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad Domestic Equity	37%	5.97%
International Equity	24%	6.54%
Real Assets	16%	4.59%
Absolute Return	5%	3.15%
Domestic Fixed	<u>18%</u>	0.83%
	100%	

Discount rate: The discount rate used to measure the total pension liability was 7.15% for the year ended June 30, 2017. The single discount rate was based on the expected rate of return on pension plan investments of 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
City's proportionate share of the net pension liability	\$7,912,743	\$5,195,937	\$2,940,651

APERS fiduciary net position: Detailed information about APERS's fiduciary net position is available in the separately issued APERS Financial Report available at <http://www.apers.org/annualreports>.

Payable to the pension plan: At December 31, 2017, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2017.

NOTE 7: Other Post-employment Benefits -

Plan Description: The City of Bryant uses the Health Insurance provided by the Arkansas Municipal League through the Municipal Benefit Health Fund. Arkansas statute provides that any municipal city official or employee vested in any of the city's retirement plans with 20 years of service and attains 55 years of age may continue to participate in the city's healthcare plan after retirement. In addition, members employed at least 5 years with age plus service exceeding 70 at retirement are eligible for benefits. The State of Arkansas has the authority to establish and amend the requirements of this statute. The city does not issue stand-alone financial statements of its health care plan but all required information is presented in this report.

Funding Policy: The contribution requirements of OPEB plan members are established by the city and may be amended as needed. Plan members pay the entire cost of monthly insurance premiums at the same rate charged to active employees and receive a benefit of the blended premium rate from all of the employees participating in the city's health insurance plan. The plan has no retired participants paying premiums as of December 31, 2017.

Annual OPEB Cost and Net OPEB Obligation: The city's annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost of each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the city's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the city's net OPEB obligation.

1 Annual Required Contribution (ARC)	\$55,432
2 Interest on Net OPEB Obligation	4,873
3 Adjustment to 1	5,779
4 Annual OPEB Cost 1 + 2 - 3	\$54,526
5 Actual Contribution Made	10,382
6 Increase in Net OPEB Obligation 4-5	44,144
7 Net OPEB Obligation – Beginning of Year 2017	\$88,612
8 Net OPEB Obligation – End of Year 2017	\$132,756

The city's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB liability for 2017 is as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation	Covered Payroll
12/31/2015	\$52,788	18.2%	\$43,205	-
12/31/2016	\$54,990	17.4%	\$88,612	-
12/31/2017	\$54,526	19.0%	\$132,756	-

Funded Status and Funding Progress. On a city-wide basis as of December 31, 2017, the most recent and actuarial valuation date, the actuarial accrued liability for benefits was \$365,860, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$365,860. The projected benefits do not reflect legal or contractual funding limitations.

Actuarial Methods and Assumptions: Actuarial valuations involve estimates and assumptions about the probability of events far into the future and the liability amounts are subject to continual revision and reflect a long-term perspective. Assumptions used were a 5.5% discount rate, 10% medical inflation rate, no payroll growth, projected unit credit with linear proration to decrement cost method, thirty year level amortization based on open group and health care trend rates as follows: 10% for 2016; 9% for 2017; 8% for 2018; 7.5% for 2019, with .5% reductions annually down to 5% in the 9th year.

These schedules related to OPEB are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available will be presented. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 8: Water/Wastewater Rates and Customers - Customers pay for the first 2,000 gallons of water consumption each month or portion thereof, rates that vary from \$11.34 for a 5/8" meter up to \$67.00 for a 6" meter. All water consumption in excess of 2,000 gallons is \$.545 for each 100 gallons. There were approximately 8,237 active water customers at December 31, 2017. The total annual billable water for customers in 2017 was \$2,689,144 including 450 for commercial and 7787 for residential customers. Wastewater customers pay \$16.45 for the first 2,000 gallons of water consumed. Consumption in excess of 2,000 gallons is \$.877 for each 100 gallons. There were approximately 8,651 wastewater users at December 31, 2017.

During 2016, the City Council approved an ordinance charging \$3.00 per month for residential customers and \$6.00 per month for commercial customers to fund improvements to the stormwater system. Total revenue collected in 2016 was \$157,452. Revenue collected in 2017 was \$322,140 (Residential--\$243,075 averages to 6,752 residential customers each month at \$3.00 per customer; Commercial--\$32,500 averages to 451 customers at \$6.00 per month; Other --\$46,565 from stormwater plan retention fees) additionally, note, approximately 900-1,000 customers are stormwater fee exempt due to the Sr Citizen discount program.

NOTE 9: Prior Period Restatement - During completion of the 2017 report it was noted that a late entry in 2016 in Fund 055 Fire 3/8 Tax to adjust the Long Term Debt account was not put into the 2016 report so a Prior Period Adjustment of \$15,309.61 was needed in this 2017 report to Beginning fund balance. That entry has been made and is reflected in the beginning balance on page 55 of this report.

Additionally, during the 2017 Audit it was noted that transitioning from the cash basis accounting to a more accrual basis of accounting for capital assets and debt led to adjustments for the Beginning balances in the General, Street and Government Wide Governmental fund balances.

NOTE 10: Subsequent Events - Management has evaluated subsequent events through November 19, 2018, which is the date the financial statements were available to be issued and have determined there is no additional information requiring reporting or disclosing in the financial statements for the year ended December 31, 2017.

**Supplementary and Other Information
Accompanying the Basic Financial
Statements**

City of Bryant, Arkansas
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2017
 Special Revenue Funds

	Designated Tax Fund	Animal Control Donations	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
ASSETS					
Cash and cash equivalents	\$ 1,964,908	\$ 24,309	\$ 74,114	\$ 115,123	\$ 34,602
Investments					
Accounts receivable					
Due from other funds					
Intergovernmental receivables					
Prepaid items					
Total Assets	1,964,908	24,309	74,114	115,123	34,602
LIABILITIES					
Accounts payable			3,110		
Accrued expenditures					
Due to other governmental agencies					
Due to other funds		28,072			
Unearned revenue		28,072			
Total Liabilities	-	28,072	3,110	-	-
FUND BALANCES					
Nonspendable					
Prepays and Inventories					
Restricted					
Debt Service					
Capital Projects					
Public Works	892,285				
Public Safety	1,009,304	(3,763)	71,004		34,602
Other Special Revenue Funds - Parks	63,320			115,123	
Committed					
Assigned					
Unreserved calc.					
Sum of 160 - 190					
Unassigned					
Total Fund Balances	1,964,908	(3,763)	71,004	115,123	34,602
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,964,908	\$ 24,309	\$ 74,114	\$ 115,123	\$ 34,602

	Fire 3/8 Sales Tax Fund	Police Act 918 of 1983 Fund	Police Act 988 of 1991 Fund	Police Federal Drug Control Fund	Police State Drug Control Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 60,199	\$ 32,271	\$ 16,412	\$ 2,344	\$ 13,575	2,337,857
Investments						
Accounts receivable						0
Due from other funds						
Intergovernmental receivables						
Prepaid items						
Total Assets	60,199	32,271	16,412	2,344	13,575	2,337,857
LIABILITIES						
Accounts payable						3,110
Accrued expenditures - Lease payable						0
Due to other governmental agencies						
Due to other funds						
Unearned revenue						28,072
Total Liabilities	-	-	-	-	-	31,182
Sum of Total Assets and Total Liabilities						
FUND BALANCES						
Nonspendable						
Restricted						
Prepays and Inventories						
Debt Service						892,285
Capital Projects						1,235,948
Public Works						178,443
Public Safety						0
Other Special Revenue Funds						0
Committed						0
Assigned						0
Unassigned						
Total Fund Balances	60,199	32,271	16,412	2,344	13,575	2,306,675
TOTAL LIABILITIES AND FUND BALANCES	\$ 60,199	\$ 32,271	\$ 16,412	\$ 2,344	\$ 13,575	2,337,857

City of Bryant, Arkansas
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2017
 Special Revenue Funds

	Designated Tax Fund	Animal Control Donations	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
REVENUES					
Taxes	\$ 4,350,332			\$ 543,791	21,810
Fees and permits			34,672		
Charges for services					
Intergovernmental					
Fines and forfeitures				49	15
Investment earnings and interest	939	12	35		
Miscellaneous					
Total Revenues	4,351,271	12	34,707	543,840	21,825
EXPENDITURES					
Current:					
General Government/Transfers					
Community Development					
Parks and Recreations					
Public Transportation					
Public Safety		3,404	28,409		10,593
Public Works					
Capital Outlay:					
Total Expenditures	-	3,404	28,409	-	10,593
Excess(deficiency) of revenues over expenditures	4,351,271	(3,392)	6,298	543,840	11,232
OTHER FINANCING SOURCES					
Transfers In					
Transfers Out	(4,164,000)			(521,000)	
Total other financing sources and (uses)	(4,164,000)	-	-	(521,000)	-
Net change in fund balances	187,271	(3,392)	6,298	22,840	11,232
Fund balance - beginning	1,777,637	(371)	64,706	92,282	23,370
Fund balance - ending	\$ 1,964,908	\$ (3,763)	\$ 71,004	\$ 115,122	\$ 34,602

City of Bryant, Arkansas
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2017
 Special Revenue Funds

REVENUES	Fire 3/8 Sales Tax Fund	Police Act 918 of 1983 Fund	Police Act 988 of 1991 Fund	Police Federal Drug Control Fund	Police State Drug Control Fund	Totals
Taxes	\$ 1,631,374					6,525,497
Fees and permits		16,112	12,119		824	85,537
Charges for services						
Intergovernmental						
Fines and forfeitures	45	12	6	1	7	0
Investment earnings						
Miscellaneous						
Total Revenues	1,631,419	16,124	12,125	1	831	6,612,155
EXPENDITURES						
Current:						
General government						
Community development						
Parks and recreation						
Public transportation						
Public safety	2,946		2,883	2,510	287	51,032
Public works						
Capital Outlay:						
Total Expenditures	2,946	-	2,883	2,510	287	51,032
Excess(deficiency) of revenues over expenditures	1,628,473	16,124	9,242	(2,509)	544	6,561,123
OTHER FINANCING SOURCES						
Transfers in						
Transfers out	(1,458,833)					(6,143,833)
Total other financing sources and (uses)	(1,458,833)					(6,143,833)
Net change in fund balances	169,640	16,124	9,242	(2,509)	544	417,290
Fund balance - beginning after restatement	(109,442)	16,147	7,170	4,854	13,031	1,889,384
Fund balance - ending	\$ 60,198	\$ 32,271	\$ 16,412	\$ 2,345	\$ 13,575	\$ 2,306,674

TREND INFORMATION

City of Bryant, Arkansas
 Net Position by Component
 Last Seven Fiscal Years
 (regulatory basis of accounting for years 2011 - 2014, modified cash afterwards)
 (amounts expressed in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities							
Restricted	\$ 5,834,603	\$ 5,606,026	\$ 4,857,632	\$ 4,912,731	\$ 6,586,219	\$ 9,546,009	\$ 11,267,743
Committed	1,267,488	1,637,117	1,731,441	1,647,436	0	0	0
Unassigned	3,968,696	4,878,543	2,984,820	3,422,733	2,517,558	0	0
Total Governmental activities net position	\$ 11,070,787	\$ 12,121,686	\$ 9,573,893	\$ 9,982,900	\$ 9,103,777	\$ 9,546,009	\$ 11,267,743
Business-Type Activities							
Invested in capital assets, net of related debt	\$ 10,374,047	\$ 11,468,347	\$ 12,871,075	\$ 12,368,345	\$ 13,834,245	\$ 13,903,700	\$ 22,639,909
Restricted	2,743,384	2,824,016	1,129,554	285,505	394,193	425,216	425,216
Unassigned	4,385,096	4,750,654	5,938,521	7,711,074	6,398,630	7,807,693	7,807,693
Total business-type activities net position	\$ 17,502,527	\$ 19,043,018	\$ 19,939,150	\$ 20,364,924	\$ 20,627,068	\$ 22,136,609	\$ 22,639,909
Primary Government							
Invested in capital assets, net of related debt	\$ 16,208,650	\$ 17,074,373	\$ 17,728,707	\$ 17,281,076	\$ 20,420,464	\$ 23,449,709	\$ 22,639,909
Restricted	4,010,872	4,461,133	2,860,995	1,932,941	394,193	425,216	11,267,743
Unassigned	8,353,792	9,629,197	8,923,341	11,133,807	8,916,188	7,807,693	-
Total primary government net position	\$ 28,573,314	\$ 31,164,704	\$ 29,513,043	\$ 30,347,824	\$ 29,730,845	\$ 31,682,618	\$ 33,907,652

* When changing from the Regulatory Basis of Accounting to the Modified Cash Basis of Accounting it was determined the Committed Fund

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses -							
Governmental Activities							
General government	\$ 2,578,872	\$ 1,723,971	\$ 1,933,660	\$ 1,575,682	\$ 1,866,065	1,836,945	1,806,520
Community development	122,944	11,390	113	0	194,017	154,527	227,075
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505	2,111,399	2,613,246
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346	9,755,369	9,555,592
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482	3,127,788	3,282,145
Interest and long term debt	3,037,948	2,900,266	3,335,829	3,181,314	783,088	987,291	
Total governmental activities expenses	16,669,300	17,815,570	19,740,721	17,757,705	15,029,503	17,973,319	17,484,578
Business-Type Activities							
Water	2,239,842	2,416,519	2,674,572	2,832,422	2,956,826	2,942,339	2,907,065
Wastewater	1,756,491	2,052,687	2,372,653	2,303,345	2,413,173	2,553,308	3,897,379
Total business-type activities expenses	3,996,333	4,469,207	5,047,225	5,135,767	5,369,999	5,495,647	6,804,444
Total primary government expenses	\$ 20,665,633	\$ 22,284,777	\$ 24,787,946	\$ 22,893,472	\$ 20,399,502	\$ 23,468,966	\$ 24,289,022
Program Revenues							
Governmental Activities							
Charges for services	\$ -	\$ -	0	0	0	0	0
Operating grants/contributions	0	0	0	0	46,239	70,690	39,598
Total governmental activities program revenues	-	-	-	-	46,239	70,690	39,598
Business-Type Activities							
Charges for services	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874	7,629,916	8,114,604
Capital grants/contributions	0	0	0	0	0	0	0
Total business-type activities program revenues	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874	7,629,916	8,114,604
Total primary government program revenues	\$ 6,438,574	\$ 6,391,135	\$ 6,462,375	\$ 6,312,849	\$ 7,252,113	\$ 7,700,606	\$ 8,154,202
Net (Expense) Revenue							
Governmental activities	\$ (16,669,300)	\$ (17,815,570)	\$ (19,740,721)	\$ (17,757,705)	\$ (14,983,264)	\$ (17,902,629)	\$ (17,444,960)
Business-type activities	2,442,242	1,921,928	1,415,149	1,177,082	1,835,875	2,134,269	1,310,160
Total primary government net expense	\$ (14,227,058)	\$ (15,893,642)	\$ (18,325,572)	\$ (16,580,623)	\$ (13,147,389)	\$ (15,768,360)	\$ (16,134,800)
General Revenues and Other Changes in Net Position							
Governmental Activities							
Taxes	10,425,873	11,228,489	11,453,097	11,386,176	15,565,629	14,462,597	13,324,849
Note Proceeds	181,500	1,300,000	\$ -	\$ -	0	40,107,315	
Investment earnings	32,702	32,767	27,536	18,661	31,151	19,344	
Gain (loss) on sale of assets	0	77,793	91,695	0	0	0	0
Transfers/Note Proceeds	18,000	0	0	0	(522,582)	0	0
** \$400K for Sheaffe in 2012	5,906,064	6,262,550	5,620,600	6,761,877	4,607,115	4,210,727	6,728,606
Total governmental activities	16,564,139	18,901,599	17,192,928	18,166,714	19,681,313	58,799,983	20,053,455
Business-Type Activities							
Bond fees	(5,333)	(4,638)	(3,722)	(4,265)	(4,052)	(3,868)	(145,136)
Investment income	4,757	6,889	3,559	5,464	2,873	2,237	5,722
Other	729,102	190,293	177,436	0	120,904	150,622	176,096
Interest expense	(421,842)	(573,981)	(696,291)	(496,109)	(768,083)	(773,719)	(843,543)
Total Business-type activities	306,684	(381,437)	(519,017)	(494,910)	(648,358)	(624,728)	(806,861)
Total primary government	\$ 16,870,823	\$ 18,520,162	\$ 16,673,911	\$ 17,671,804	\$ 19,032,955	\$ 58,175,255	\$ 19,246,594
Change in Net Position							
Governmental Activities	\$ (105,161)	\$ 1,086,029	\$ (2,547,793)	\$ 409,009	\$ 4,698,049	\$ 40,897,354	\$ 2,608,475
Business-Type Activities	2,748,926	1,540,491	896,132	682,172	1,187,517	1,509,541	503,299
Total primary government	\$ 2,643,765	\$ 2,626,520	\$ (1,651,661)	\$ 1,091,181	\$ 5,885,566	\$ 42,406,895	\$ 3,111,774

City of Bryant, Arkansas
Fund Balances, Governmental Funds
Last Seven Fiscal Years
(regulatory basis of accounting for years 2011 - 2014, modified cash for 2015)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund							
Restricted							
Committed	\$ 5,455	\$ 3,838	\$ 4,166	\$ 4,122	\$ 4,558,699	\$ 6,245,016	7,250,323
Unassigned	3,968,396	4,878,543	2,984,820	3,422,733	433,161 *	0	
Total General Fund	<u>3,973,851</u>	<u>4,882,381</u>	<u>2,988,986</u>	<u>3,426,855</u>	<u>4,991,860</u>	<u>6,245,016</u>	<u>7,250,323</u>
*In implementing GASB 68 for 2015 significant Fund Balances were Restricted for LOPFI and APERS.							
All Other Governmental Funds							
Restricted							
Community Development	11,431	63	0	0	0	0	0
Pensions	112,940	102,819	92,797	83,208	0	0	0
Parks	218,447	131,698	205,004	86,753	164,112	136,674	178,443
Public Safety	609,615	683,898	572,948	538,786	1,228,440	899,897	1,235,948
Public Works (Street)	2,857,289	801,281	1,126,481	1,706,509	2,719,364	2,264,422	2,603,031
Debt Service	2,019,425	2,255,126	2,271,363	2,459,988	0	0	0
Capital Projects	0	1,627,302	584,872	33,365	0	0	0
Committed							
Capital Projects	16,933	0	0	0	0	0	0
Parks	125,056	54,367	36,126	30,068	0	0	0
General Govt	0	78,943	79,414	80,036	0	0	0
Public Safety	750,333	525,202	892,019	816,801	0	0	0
Public Works (Street)	375,166	978,605	723,882	720,533	0	0	0
Total all other governmental funds	<u>7,096,635</u>	<u>7,239,304</u>	<u>6,584,906</u>	<u>6,556,047</u>	<u>4,111,916</u>	<u>3,300,993</u>	<u>4,017,422</u>
Total governmental funds	\$ <u>11,070,486</u>	\$ <u>12,121,685</u>	\$ <u>9,573,892</u>	\$ <u>9,982,902</u>	\$ <u>9,103,776</u>	\$ <u>9,546,009</u>	\$ <u>11,267,745</u>

City of Bryant, Arkansas
 Changes in Fund Balance, Governmental Funds
 Last Seven Fiscal Years
 (regulatory basis of accounting for years 2011 - 2014, modified cash for 2015)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues							
Taxes	\$ 11,250,072	\$ 12,119,907	\$ 12,394,379	\$ 12,361,294	\$ 12,906,179	\$ 12,534,437	\$ 13,458,462
Licenses, fees and permits	2,142,673	2,223,483	2,455,731	2,664,795	2,135,035	1,126,037	1,102,966
Intergovernmental (State and Federal Aid)	1,855,530	1,473,340	1,227,088	1,708,038	570,654	70,690	636,179
Fines and penalties	615,670	743,436	556,624	694,009	643,515	584,628	690,931
Investment earnings	32,702	32,767	28,157	20,218	31,151	4,525	5,065
Other Revenue	488,994	530,873	439,254	718,360	3,963,600	2,500,094	1,917,635
Total Revenues	16,385,641	17,123,806	17,101,233	18,166,714	20,250,134	16,820,411	17,811,238
Expenditures							
General government	2,581,874	1,723,971	1,933,660	1,575,682	1,866,065	946,275	982,104
Community development	122,944	11,390	113	0	194,017	154,527	227,075
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505	2,458,388	2,350,242
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346	9,849,078	8,650,460
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482	3,543,770	1,856,144
Debt service							517,447
Principal	1,973,542	1,799,305	2,260,490	2,159,987		14,008	2,400,065
Interest and other charges	1,064,406	1,100,961	1,075,339	1,021,327	783,088		
Capital outlay	0	0	0	0			
Total Expenditures	16,672,302	17,815,570	19,740,721	17,757,705	15,029,503	16,966,046	16,983,537
Excess of revenues over (under) expenditures	(286,661)	(691,764)	(2,639,488)	409,009	5,220,631	(145,635)	827,701
Other Financing Sources (Uses)							
Proceeds of long term debt	181,500	1,300,000	0	0	0	0	0
Sale of Equipment	0	77,793	91,695	0	0	0	0
Contributed services	0	400,000	0	0	0	0	0
Transfer in	6,613,693	6,487,377	7,069,649	7,098,417	10,654,244	11,864,750	10,461,583
Transfer out	(6,613,693)	(6,487,377)	(7,069,649)	(7,098,417)	(11,176,827)	(11,276,884)	(11,102,706)
Total Financing sources (uses)	181,500	1,777,793	91,695	0	(522,583)	587,866	(641,123)
Net change in fund balance	(105,161)	1,086,029	(2,547,793)	409,009	4,698,048	442,231	186,578

City of Bryant, Arkansas
 Outstanding Debt Obligations by Type
 Last Seven Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Governmental Activities			Business-Type Activities					Total Primary Government
	Net Special Obligation Bonds	Lease Payable ***	Water.WW Bonds *	Water Bonds	Wastewater Bonds	Contract Payable			
2011	21,640	1,110	8,086			338	31,174		
2012	20,340	1,912	6,398			106	28,756		
2013	18,741	2,065	6,074			910	27,790		
2014	17,290	1,355	6,135	6,078	5,205	910	36,973		
2015	14,805	731	6,829	5,880	6,845	683	35,773		
2016	39,295	1,488	5,270	5,618	7,520	569	59,760		
2017	37,800	1,014	4,865	5,349	7,173	585	56,786		

*The 2017 Bond Series has not been split out between water and wastewater in the historical audit reports.

** Made up of Revenue Bonds and Sales and Use Tax Bonds, refinanced in 2016, see page 37.

*** The City uses Amendment 78 financing to buy certain items over five years.



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Jimmy M. Pate, CPA, CBA, CVA, CRCM
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals
Dennis C. Fason, CPA
Phyllis A. Trent, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Mayor and City Council
City of Bryant, Arkansas

We have audited, in accordance with the modified cash basis of accounting which is a basis of accounting other than accounting standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Bryant, Arkansas' basic financial statements and have issued our report thereon dated November 16, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Bryant, Arkansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bryant, Arkansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bryant, Arkansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Hot Springs, AR 71901

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bryant, Arkansas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2015-01.

City of Bryant, Arkansas' Response to Findings

City of Bryant, Arkansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Bryant, Arkansas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jordan Woosley Cone + Keaton Ltd.

Certified Public Accountants
Hot Springs, Arkansas
November 19, 2018



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Independent Auditors Report on Compliance with Certain State Acts

Mayor and Council
City of Bryant, Arkansas

We have examined management's assertions that the City of Bryant, Arkansas, complied with the requirements of Arkansas Act 15 of 1985 and the following Arkansas statutes during the year ended December 31, 2017:

1. Arkansas Municipal Accounting Law for 1973, § 14-59-101 et seq.,
2. Arkansas District Courts and City Courts Accounting Law, § 16-10-210 et seq.,
3. Improvement contracts, §§ 22-9-202 – 22-9-204,
4. Budgets, purchases and payments of claims, etc., § 14-58-201 et seq. and 14-58-301 et seq.,
5. Investment of public funds, § 19-1-501 et seq., and
6. Deposit of public funds, §§ 19-8-101 – 19-8-107.

Management is responsible for the city's compliance with these requirements. Our responsibility is to express an opinion on the city's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the city's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the city's compliance with specified requirements.

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126 Hobson Ave.
Hot Springs, AR 71901

In our opinion, the City of Bryant, Arkansas, complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2017.

This report is intended solely for the information and use of management, the board of directors, city officials and the State of Arkansas and is not intended to be and should not be used by anyone other than these specified parties.

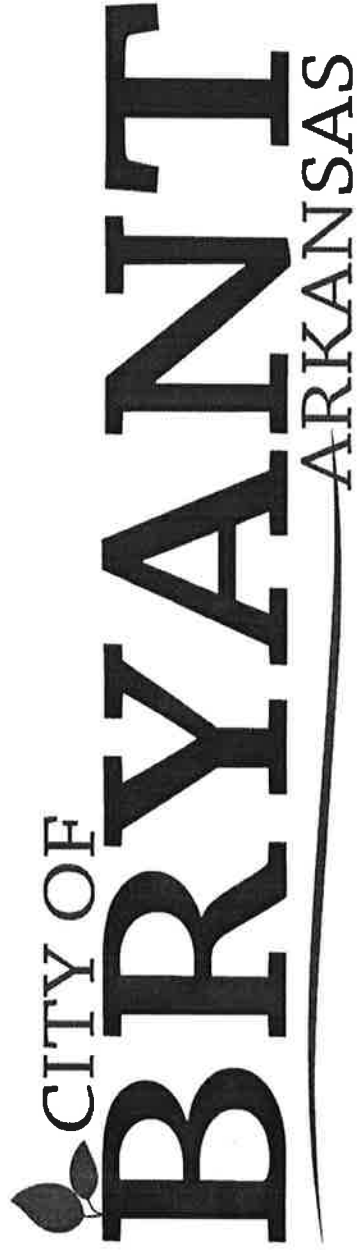
Hot Springs, Arkansas



Jordan Woosley, CMAA & Keaton Co.
Certified Public Accountants

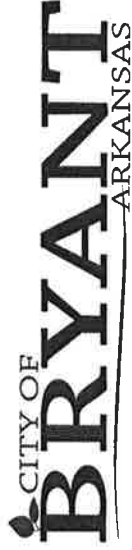
November 19, 2018





Financial Report

October 2018



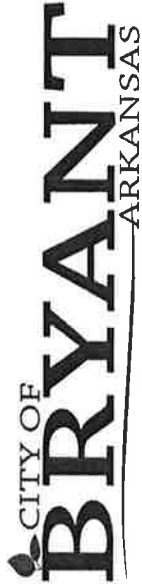
General - Executive Summary Revenue & Expenditures

October 2016

Revenues:	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
General	14,881,645	12,401,371	1,131,434	994,253	1,261,345	1,281,165	1,283,846	1,247,336	2,337,769	1,095,432	1,036,689	1,361,667	-	-	13,021,156	618,785	1,860,489
Administration	6,821,635	5,694,696	467,076	434,469	515,144	388,876	577,740	498,425	1,391,204	440,522	440,997	599,785	-	-	5,944,238	259,542	877,397
PCD	7,000	5,833	746	37	75	396	25	1,014	419	500	25	-	-	-	3,237	(2,596)	3,763
Animal Control	477,500	397,317	39,583	38,069	39,713	42,113	38,535	40,502	42,393	39,203	39,593	40,378	-	-	399,993	2,076	77,507
Court	719,420	599,517	54,365	45,679	51,517	60,618	98,918	53,152	94,760	51,483	62,055	80,554	-	-	653,101	53,585	66,319
Parks	2,026,768	1,688,979	188,864	140,521	165,532	250,054	175,250	194,467	153,155	154,513	128,770	169,899	-	-	1,720,825	31,852	305,943
Fire	2,941,277	2,451,064	217,234	217,679	247,763	247,783	295,992	317,783	295,992	250,043	247,783	247,783	-	-	2,537,649	86,585	403,628
Police	1,564,000	1,303,339	121,225	100,973	119,901	248,567	98,877	124,906	93,368	94,343	94,343	187,616	-	-	1,298,085	(15,248)	275,915
Code	324,045	270,038	42,541	16,826	121,690	42,757	46,718	38,979	39,765	55,900	23,412	45,650	-	-	474,027	203,990	(149,962)
Total Revenues	14,881,645	12,401,371	1,131,434	994,253	1,261,345	1,281,165	1,283,846	1,247,336	2,337,769	1,095,432	1,036,689	1,361,667	-	-	13,021,156	618,785	1,860,489
Expenditures:																	
General	15,682,813	13,069,011	955,502	1,752,049	1,250,436	1,181,110	1,147,813	1,330,473	1,007,778	893,121	1,277,567	1,033,829	-	-	11,809,678	1,259,333	3,873,135
Administration	1,181,789	984,824	44,029	54,833	94,196	40,794	48,602	80,696	55,093	59,370	37,752	98,674	-	-	614,038	370,787	567,751
PCD	379,804	316,503	49,847	8,687	60,224	15,903	9,485	21,632	8,074	11,170	11,170	11,170	-	-	209,533	106,970	170,270
Animal Control	490,261	400,217	26,210	28,205	30,499	30,504	28,743	43,306	31,284	31,245	34,356	98,225	-	-	392,578	17,639	97,683
Court	436,990	364,158	30,867	30,836	33,638	31,210	33,091	39,371	22,037	30,418	31,109	31,319	-	-	321,298	42,860	115,692
Parks	3,028,613	2,523,844	150,672	150,622	227,626	436,728	328,116	245,060	222,164	191,091	458,908	193,672	-	-	2,602,659	(76,815)	425,954
Fire	5,278,495	4,398,746	259,153	1,966,297	335,162	296,437	285,975	391,008	293,906	220,886	332,654	273,399	-	-	3,714,877	693,868	1,563,618
Police	4,534,486	3,778,738	351,684	393,277	436,326	334,857	395,122	470,156	340,065	327,365	338,698	299,806	-	-	3,668,376	110,362	866,110
Code	362,376	301,980	24,240	29,293	32,766	24,677	28,676	38,645	35,997	18,244	36,216	27,565	-	-	296,319	5,661	66,057
Total Expenditures	15,682,813	13,069,011	955,502	1,752,049	1,250,436	1,181,110	1,147,813	1,330,473	1,007,778	893,121	1,277,567	1,033,829	-	-	11,809,678	1,259,333	3,873,135
Excess (Deficit) of Revenues over Expenditures	(801,168)	(667,640)	185,932	(757,796)	10,909	100,055	136,034	(83,137)	1,330,011	192,311	(240,878)	327,837	-	-	1,211,478	(55,423)	708,351

Street - Executive Summary Revenue & Expenditures

Revenues:	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Street	3,917,445	3,264,538	225,264	218,143	210,500	235,783	331,583	267,606	625,965	625,725	221,372	247,174	-	-	3,205,114	(55,423)	708,331
Total Revenues	3,917,445	3,264,538	225,264	218,143	210,500	235,783	331,583	267,606	625,965	625,725	221,372	247,174	-	-	3,205,114	(55,423)	708,331
Expenditures:																	
Street	5,899,954	4,908,295	126,575	278,128	322,837	235,333	252,282	707,555	483,517	1,344,694	346,688	128,756	-	-	4,226,365	681,930	1,693,589
Total Expenditures	5,899,954	4,908,295	126,575	278,128	322,837	235,333	252,282	707,555	483,517	1,344,694	346,688	128,756	-	-	4,226,365	681,930	1,693,589
Excess (Deficit) of Revenues over Expenditures	(1,972,509)	(1,643,757)	98,689	(59,986)	(112,337)	450	79,301	(439,949)	142,447	(718,969)	(125,316)	118,419	-	-	(1,017,251)	(681,930)	1,693,589



Water/Wastewater - Executive Summary Revenue & Expenditures

October 2018

Revenues:	Annual Budget	YTD Budget	October 2018												YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
			January	February	March	April	May	June	July	August	September	October	November	December		
R50 Sales of Services	7,811,359	6,509,466	620,393	610,398	629,741	589,165	714,763	1,650,667	741,892	535,575	724,078	59,607	1,242,286	59,607	1,242,286	
R60 Miscellaneous Rev	100,100	83,417	80,627	6,409	8,559	26,000	12,186	17,472	21,744	2,221	18,572	131,549	(114,865)	131,549	(114,865)	
R62 Intergovernmental	14,405,000	12,004,167	54	2,101,352	2,300,049	49	50	2,000,049	49	750,000	0	500,000	6,753,349	(4,352,516)	6,753,349	
R64 Reimbursement	0	0	97,913	326,104	0	176,798	0	0	0	0	0	600,815	(600,815)	600,815	(600,815)	
Total Revenues	22,316,459	18,597,049	701,074	2,718,159	2,938,349	713,127	1,053,123	3,668,188	(225,826)	1,689,964	537,796	1,242,651	0	(3,560,545)	7,279,955	
Expenditures:																
E01 Personnel Cost	1,863,477	1,552,898	131,271	135,464	166,844	109,828	133,829	184,340	145,695	147,287	142,398	111,728	422,307	111,728	422,307	
E10 Exp Building & Ground	549,878	458,232	29,367	30,270	36,023	42,058	32,535	28,739	42,268	39,001	35,249	109,060	200,706	109,060	200,706	
E20 Vehicle Expense	131,950	109,958	13,279	5,737	16,013	2,270	8,626	14,371	9,323	15,123	17,697	(5,195)	16,796	(5,195)	16,796	
E30 Supply Expense	1,965,450	1,637,875	122,063	138,502	154,997	123,149	150,581	174,736	225,749	235,996	154,161	(32,257)	295,318	(32,257)	295,318	
E40 Expense	794,500	662,083	38,095	13,846	34,233	26,911	26,920	34,814	29,904	34,476	41,340	304,880	437,296	304,880	437,296	
E55 Professional	141,750	118,125	(1,075)	2,047	31,650	4,990	7,160	24,451	8,875	26,701	2,833	2,982	26,607	2,982	26,607	
E60 Miscellaneous	227,795	189,829	23,637	461	785	6,235	24,120	24,907	9,180	7,570	40,311	44,986	82,952	44,986	82,952	
E62 Intergovernmental	14,930,000	12,441,667	1,800,000	419,860	2,347,784	49,277	-	2,120,613	60,304	750,000	566,064	8,182,107	6,747,893	4,259,560	6,747,893	
E64 Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
E72 Bond Expense	630,000	525,000	78,979	82,721	165,442	0	83,472	83,472	83,472	83,472	83,472	(302,972)	(197,972)	(302,972)	(197,972)	
E80 Fixed Assets	6,102,580	5,085,483	(913)	337,492	304,935	389,861	363,425	212,704	464,500	110,039	(719,131)	3,460,676	4,477,772	3,460,676	4,477,772	
E85 Interest Expense	399,000	332,500	43,720	43,720	87,439	0	42,935	42,871	42,871	42,871	42,871	(114,061)	(47,561)	(114,061)	(47,561)	
Total Expenditures	27,736,380	23,113,650	2,278,423	1,210,119	3,346,146	754,578	873,801	2,946,016	1,122,140	1,492,535	838,562	411,942	0	7,839,385	12,462,115	
Excess (Deficit) of Revenues over Expenditures	(5,419,921)	(4,516,601)	(1,577,349)	1,508,039	(407,796)	(41,452)	179,321	722,172	(1,347,966)	197,329	(300,766)	830,708	0	(237,761)	0	
Rev over Exp w/out Fixed Assets %	682,659	568,882	(1,576,262)	1,845,531	(102,862)	348,410	542,746	934,876	(883,466)	307,368	(138,871)	111,578	0	1,387,047	0	
	3%	3%	-225%	68%	-4%	49%	51.54%	25%	391%	18%	-26%	9%	#DIV/0!	9%	#DIV/0!	

City Sales & Use Tax (Three Cent Sales Tax)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total
2011	838,829	1,036,222	750,597	789,903	882,126	852,639	876,781	882,602	874,371	888,881	884,298	846,277	10,403,526
2012	861,185	1,067,401	805,450	893,549	1,029,730	927,500	967,355	970,081	881,285	943,937	927,061	884,848	11,159,382
2013	930,471	1,087,258	866,467	922,534	1,006,764	964,906	983,742	985,949	898,138	956,546	977,035	888,383	11,420,192
2014	963,538	1,021,873	808,370	903,239	1,033,766	894,179	1,006,970	963,548	950,648	971,548	976,553	954,234	11,448,466
2015	901,561	1,162,729	817,653	956,557	1,103,469	1,043,758	1,098,929	1,118,196	1,075,314	1,120,300	1,074,631	1,012,371	12,485,468
2016	1,002,072	1,202,594	885,470	976,896	1,135,189	920,742	1,072,236	1,068,443	1,097,107	1,084,466	1,089,853	1,035,963	12,571,031
2017	1,047,642	1,291,007	966,327	987,020	1,129,225	1,051,411	1,166,069	1,105,701	1,088,135	1,111,557	1,088,240	1,018,661	13,050,995
2018	1,063,307	1,295,841	969,264	939,761	1,245,252	1,093,015	1,195,341	1,240,049	1,179,113	1,056,462	(1,088,240)	(1,018,661)	11,277,404
Difference	15,665	4,834	2,936	(47,259)	116,027	41,604	29,272	134,348	90,978	(55,095)			(1,773,592)
	1.50%	0.37%	0.30%	-5%	10%	4%	3%	12%	8%	-5%			
										3%			

The chart below shows how the 3% sales tax above is allocated for 2018.

1% GF	354,436	431,947	323,088	313,254	415,084	364,338	398,447	413,350	393,038	352,154	0	0	3,759,135
1/8 Parks	44,304	53,993	40,386	39,157	51,885	45,542	49,806	51,669	49,130	44,019	0	0	469,892
3/8 Fire	132,913	161,980	121,158	117,470	155,656	136,627	149,418	155,006	147,389	132,058	0	0	1,409,675
4/8 Bond	177,218	215,973	161,544	156,627	207,542	182,169	199,223	206,675	196,519	176,077	0	0	1,879,567
Animal 10%	35,444	43,195	32,309	31,325	41,508	36,434	39,845	41,335	39,304	35,215	0	0	375,913
Parks 10%	88,609	107,987	80,772	78,313	103,771	91,085	99,612	103,337	98,259	88,038	0	0	939,784
Fire 25%	88,609	107,987	80,772	78,313	103,771	91,085	99,612	103,337	98,259	88,038	0	0	939,784
Police 25%	88,609	107,987	80,772	78,313	103,771	91,085	99,612	103,337	98,259	88,038	0	0	939,784
Street 30%	106,331	129,584	96,926	93,976	124,525	109,302	119,534	124,005	117,911	105,646	0	0	1,127,740
Total	1,063,307	1,295,841	969,264	939,761	1,245,252	1,093,015	1,195,341	1,240,049	1,179,113	1,056,462	0	0	11,277,404
Divided by 3	354,436	431,947	323,088	313,254	415,084	364,338	398,447	413,350	393,038	352,154	0	0	3,759,135
Budgeted at	371,000	371,000	371,000	371,000	371,000	371,000	371,000	371,000	371,000	371,000	0	0	3,710,000
Diff.	(16,564)	60,947	(47,912)	(57,746)	44,084	(6,662)	27,447	42,350	22,038	(18,846)	0	0	49,135



Cash Reserves

Reviewed 2/14/18

October 2018

120 days cash = \$4.2M

Funds:			Days	
001	Gen Operating Acct	6,001,953	171	Administration 316
002	Sales Tax Fund	1,572,223	45	Animal Control 184,627
005	Designated Tax	940,638	27	Parks 68,648
		8,514,815	243	Fire 152,587 \$190,901.obigated (SHORT)
	Springhill Fire Department (see details below)	(126,001)	-4	Police 534,460
	Emergency Telephone Service (See details below)	(117,977)	-3	GF Totals 940,638
	Parks FEMA Money Reserved for Flooding (added June of 2018)	(50,000)	-1	HillFarm \$28,751
	\$5K used for Pier Flood Damage	8,220,837	235	Springhill \$162,150

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2018)	\$ 128,481		Beginning Balance (as of January 1, 2018)	\$ 116,808
2018 Revenue (Act 001-0510-4152)	\$ -		2018 Revenue (Act 001-0610-4650)	\$ 84,468
2018 Expenses (Act 001-0510-5XXX all)	\$ 2,480		2018 Expenses (Act 001-0610-5650)	\$ 83,299
Current Balance as of this report ending date	\$ 126,001		Current Balance as of this report ending date	\$ 117,977

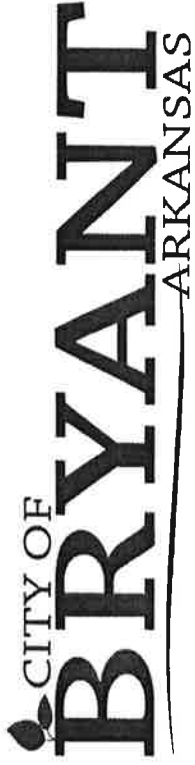
Emergency Telephone Service

Beginning Balance (as of January 1, 2018)	\$ 116,808
2018 Revenue (Act 001-0610-4650)	\$ 84,468
2018 Expenses (Act 001-0610-5650)	\$ 83,299
Current Balance as of this report ending date	\$ 117,977

Street

120 days cash = \$922k

Funds:			
080	Operating Acct	695,381	Watch Cash Flows Carefully 521,396 Alcoa
005	Designated Tax	907,437	Vehicles 1,500,000 Bryant Pkw Hilldale/Hilltop
	Capital	1,602,818	Equipment 400,000 Jump Start
		3,702,388	Infrastructure 126,000 Roundabout
			Projects (Multi Year) 2,547,396 Originally Approved Budget
			Overlays \$573,491.28
			Total Capital \$3,702,388



Water .Wastewater Cash Reserves

October 2018

Reviewed 2/14/18
 120 days cash = \$2.3M

Funds:

	Revenue Fund	
500	3,220,093	
510	874,753	
	4,094,846	214

Reserved - Fixed Assets Vehicles	510-0900-5808	44,500	2
Reserved - Fixed Assets Infrastructure	510-0900-5816	2,016,000	105
Reserved - Fixed Assets Equipment	510-0900-5821	55,000	3
Reserved - Fixed Assets DeGray Agreen	510-0900-5822	95,000	5
Reserved - Fixed Assets Vehicles	510-0950-5808	109,500	6
Reserved - Fixed Assets Equipment	510-0950-5810	425,500	22
Reserved - Fixed Assets Infrastructure	510-0950-5816	2,357,080	123
Reserved - Dewatering Facility	510-0950-5819	1,000,000	52
		6,102,580	318

Difference **-105**

Water Infrastructure	
250 Bryant Pkwy	
500 Main Replacement	
48 old hydrant replacement	
950 hwy 5 related	
280 Waterline replacements	
2028 Original Budget	
Wastewater Infrastructure	
75 screen inlet upgrades	
1098 CAO	
45 Blower Rebuilds	
175 Filter Upgrades	
700 hwy 5 related	
275 Lift Station Rehab	
2368 Original Budget	

	001	002	003	005	010	020	030	031	045	050	051	055	060	061	062	066
	General Fund	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Electronic Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax O&M	Fire Donation	Act 833 Of 1991	Fire 3/8 Sales Tax	Police Donation	Act 918 of 1983	Act 988 of 1991	Federal Drug Control
REVENUE																
Taxes - Sales	3,231	352,154	0	352,154	0	0	0	0	44,019	0	6,635	132,058	0	0	0	0
Taxes - Property	180,712	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licenses Permits & Fees	42,872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership Fees	25,742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Fees	23,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park Program Fees	16,807	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	42,112	0	0	0	0	0	26,547	3,185	0	0	0	0	0	1,343	683	0
Sales of Services	4,277	0	104,551	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Rev	118,208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental	869,138	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reimbursement	34,711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Equipment	0	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0
Donation Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	227	72	61	85	0	1	0	4	6	0	2	4	0	0	0	0
Total Revenue	1,361,667	352,226	104,612	352,239	0	1	26,547	3,189	44,025	750	6,637	132,062	0	1,345	684	0
Expense																
Personnel Cost	639,182	0	0	0	0	0	395	0	0	0	0	0	0	0	0	0
Building & Ground Exp	124,211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	27,021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Expense	12,748	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Expense	122,255	0	0	0	0	0	26,152	0	0	0	0	0	0	0	0	0
Professional Services	19,758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	18,913	0	0	0	0	0	0	4,069	0	0	0	0	0	0	0	0
Intergovernmental	0	371,000	90,890	386,908	0	0	0	0	46,375	0	0	139,125	0	0	0	0
Contract/Don Expense	13,750	0	0	0	0	706	0	0	0	6,000	0	0	0	0	0	0
Grant Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	52,569	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Expense	3,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Construction Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense	1,033,829	371,000	90,890	386,908	0	706	26,547	4,069	46,375	6,000	0	139,125	0	0	0	0
Change in Fund Balance/Net Position	327,837	(18,774)	13,722	(34,669)	0	(705)	0	(880)	(2,350)	(5,250)	6,637	(7,063)	0	1,345	684	0
Beginning Fund Balance/Net Position	5,674,116	1,590,998	1,395,948	1,856,225	26,587	(3,047)	2	83,439	123,663	5,216	40,327	85,736	0	43,270	25,425	2,345
Ending Fund Balance/Net Position	6,001,953	1,572,223	1,409,670	1,821,555	26,587	(3,752)	2	82,559	121,313	(34)	46,964	78,672	0	44,614	26,109	2,346
End Bank Bal	5,277,021	1,572,222	1,409,669	1,848,075	679,417	21,427	1	83,632	121,313	(34)	46,962	78,672	0	44,614	26,109	2,345
Outstand Checks	25,880				212,091			1,073								
Dep in Transit	(3,606)															
GL on Bank Recon	5,254,748	1,572,222	1,409,669	1,848,075	467,326	21,427	1	82,558	121,313	(34)	46,962	78,672	0	44,614	26,109	2,345
Other Bal Sheet Items	(747,205)	(1)	(1)	26,520	440,739	25,179	(1)	(0)	0	(1)	(2)	0	(0)	(0)	(0)	(0)

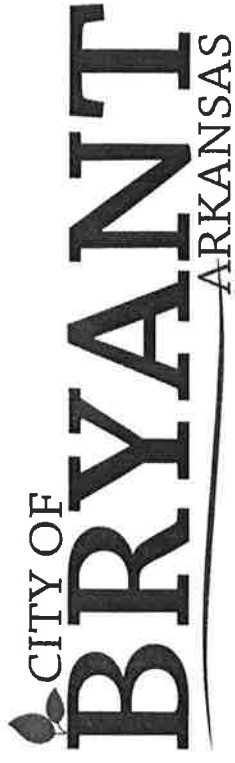
	068	080	110	113	114	147	157	165	185	186	187	188	500	510	515
	State Drug Control	Street Fund	Special Redemp Fund	Debt Service Reserve	Bond Fund	Park&Rec Const Fund	Fire Const Fund	Police Fleet (reused as Fire/Pks Lease	Street Bond 2016 DS	Street Bond 2016 DSR	Stre Const Fund	Street Bond 2016 Construction	Revenue Water	Water Operating	Stormwater Utility
REVENUE															
Taxes - Sales	0	32,978	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxes - Property	0	102,606	0	0	0	0	0	0	0	0	0	0	0	0	0
Licenses Permits & Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park Program Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales of Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Rev	0	225	0	0	0	0	0	0	0	0	0	0	724,078	0	0
Intergovernmental	0	111,333	8,868	0	0	0	0	0	53,827	0	0	0	18,105	467	24,191
Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	500,000	0
Sale of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donation Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	1	32	(7,702)	1,150	1,966	4,085	1,468	0	389	514	19,193	59	0	0	7
Total Revenue	1	247,174	1,166	1,150	1,966	4,085	1,468	0	54,216	514	19,193	59	742,184	500,467	24,198
Expense															
Personnel Cost	0	73,072	0	0	0	0	0	0	0	0	0	0	0	142,398	0
Building & Ground Exp	0	5,779	0	0	0	0	0	0	0	0	0	0	0	35,249	0
Vehicle Expense	0	12,938	0	0	0	0	0	0	0	0	0	0	0	17,697	0
Supply Expense	0	9,461	0	0	0	0	0	0	0	0	0	0	0	154,161	0
Operations Expense	0	11,422	0	0	0	0	0	0	0	0	0	0	0	35,421	0
Professional Services	0	7,796	0	0	0	0	0	0	0	0	0	0	0	7,511	0
Miscellaneous	0	8,288	0	0	0	0	0	0	0	0	0	0	80	40,231	0
Intergovernmental	0	0	0	1,150	0	0	0	0	0	0	0	0	545,385	20,679	0
Contract/Don Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0	0	0	83	0	0	0	0	0	0
Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	83,472	0
Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	(719,131)	11,660
Construction Projects	0	0	0	0	0	645,275	80,929	0	0	0	385,399	37,460	0	42,871	0
Total Expense	0	128,756	0	1,150	1,602,583	1,872,552	691,410	0	83	0	385,399	37,460	551,385	(139,442)	11,660
Change in Fund															
Balance/Net Position Beginning Fund	1	118,419	1,166	0	178,043	(641,190)	(79,462)	0	54,133	514	(366,206)	(37,401)	190,799	639,909	12,538
Balance/Net Position Ending Fund	14,406	576,963	10,969	742,409	1,424,539	2,513,741	770,872	0	281,239	328,438	12,180,055	37,460	3,029,294	234,844	151,838
Balance/Net Position	14,407	695,381	11,535	742,409	1,602,583	1,872,552	691,410	0	335,372	328,953	11,813,849	59	3,220,093	874,753	164,376
End Bank Bal	14,407	670,244	11,535	742,409	1,602,583	1,872,552	691,410	0	335,373	328,952	11,813,849	59	3,134,581	807,852	164,376
Outstand Checks		5,631											19,179	126,947	
Dep in Transit		0											(25,056)	(188)	
GL on Bank Recon	14,407	664,613	11,535	742,409	1,602,583	1,872,552	691,410	0	335,373	328,952	11,813,849	59	3,140,458	681,093	164,376
Other Bal Sheet Items	0	(30,768)	0	0	0	0	(0)	0	0	(0)	(0)	(0)	(79,635)	(193,660)	0

	525	530	535	550	555	560	600	602	604	606	
	Depreciation	Sub-Div	Water Impact	Impact WW	Salem Royalty	W/W/W Bond	W/W/W Ref	W/W/W Ref	W/W/W Ref	W/W/W Ref	Totals
	WW	Impact				2008A DS	2017, COI Fd	2017, COI Fd	2017, Rev Bds	2017, Rev Bds	DSR
REVENUE											
Taxes - Sales	0	0	0	0	0	0	0	0	0	0	1,092,670
Taxes - Property	0	0	0	0	0	0	0	0	0	0	289,954
Licenses Permits & Fees	0	0	0	0	0	0	0	0	0	0	42,872
Membership Fees	0	0	0	0	0	0	0	0	0	0	25,742
Rental Fees	0	0	0	0	0	0	0	0	0	0	23,630
Park Program Fees	0	0	0	0	0	0	0	0	0	0	16,807
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0	73,869
Sales of Services	0	0	0	0	0	0	0	0	0	0	832,907
Miscellaneous Rev	0	0	0	0	0	0	0	0	0	0	137,005
Intergovernmental	20,679	0	0	12,146	9,000	48	0	0	0	0	1,609,230
Reimbursement	0	0	0	0	0	0	0	0	0	0	34,711
Sale of Equipment	0	0	0	0	0	0	0	0	0	0	0
Donation Revenue	0	0	0	0	0	0	0	0	0	0	750
Grant Revenue	0	0	0	0	0	0	0	0	0	0	0
Bond Revenue	0	0	0	0	0	0	0	0	0	0	0
Sponsorships	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	0	0	1	9	10	2	0	0	43,892	415	65,955
Total Revenue	20,679	0	1	12,155	9,010	50	0	0	43,892	415	4,246,103
Expense											
Personnel Cost	0	0	0	0	0	0	0	0	0	0	855,047
Building & Ground Exp	0	0	0	0	0	0	0	0	0	0	165,240
Vehicle Expense	0	0	0	0	0	0	0	0	0	0	57,656
Supply Expense	0	0	0	0	0	0	0	0	0	0	176,369
Operations Expense	0	0	0	0	0	0	0	0	0	0	201,168
Professional Services	0	0	0	0	0	0	0	0	0	0	35,065
Miscellaneous	0	0	0	0	0	0	0	0	0	0	71,581
Intergovernmental	0	0	0	366,000	427,000	0	0	0	0	0	2,394,513
Contract/Don Expense	0	0	0	0	0	0	0	0	0	0	20,456
Grant Expense	0	0	0	0	0	0	0	0	0	0	0
Bond Expense	0	0	0	0	0	0	0	167	0	0	83,722
Fixed Assets	0	0	0	0	0	0	0	0	0	0	(654,902)
Interest Expense	0	0	0	0	0	0	0	0	0	0	46,294
Construction Projects	0	0	0	0	0	0	0	0	0	0	1,149,063
Total Expense	0	0	0	366,000	427,000	0	0	0	167	0	4,601,270
Change in Fund											
Balance/Net Position	20,679	0	1	(353,845)	(417,990)	50	0	0	43,725	415	(355,167)
Beginning Fund	1,410,537	0	20,723	376,554	436,051	42,881	1	0	364,662	265,199	36,163,423
Ending Fund	1,431,215	0	20,724	22,809	18,061	42,931	1	0	408,388	265,614	35,808,256
End Bank Bal	1,431,215	0	20,723	22,809	18,062	43,421	0	0	408,388	265,614	35,611,858
Outstand Chcks						489					391,290
Dep in Transit											(28,850)
GL on Bank Recon	1,431,215	0	20,723	22,809	18,062	42,932	0	0	408,388	265,614	35,249,418
Other Bal Sheet Items	(0)	0	(0)	0	0	1	(1)	0	0	0	(558,838)

General Ledger

Budget Status

User: jblack
 Printed: 11/19/2018 - 12:01 PM
 Period: 10, 2018



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 001	General Fund							
Dept 001-0000	Intergovernmental Tsfrs							
R62	Xfer from Other	1,114,385.35	0.00	1,114,385.35	0.00	0.00	0.00	0.00
001-0000-4626		1,114,385.35	0.00	1,114,385.35	0.00	0.00	0.00	0.00
R66	R62 Sub Totals:							
001-0000-4900	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sale of Fixed Assets							
	R66 Sub Totals:							
R68	Donation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-4680	Donation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R68 Sub Totals:							
	Revenue Sub Totals:	1,114,385.35	0.00	1,114,385.35	0.00	0.00	0.00	0.00
E80	Fixed Assets							
001-0000-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:							
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0000 Sub Totals:	-1,114,385.35	0.00	-1,114,385.35	0.00	0.00	0.00	0.00
Dept 001-0100	Administration							
R15	Taxes - Property	258,000.00	136,367.34	346,294.71	-88,294.71	0.00	-88,294.71	0.00
001-0100-4150	State Turnback	550,000.00	44,344.82	398,459.55	151,540.45	0.00	151,540.45	27.55
001-0100-4151	Saline County Treas - Turnback							
	R15 Sub Totals:	808,000.00	180,712.16	744,754.26	63,245.74	0.00	63,245.74	7.83
R60	Miscellaneous Revenue							
001-0100-4600	Miscellaneous Revenue	1,000.00	0.00	228.82	771.18	0.00	771.18	77.12
001-0100-4602	A&P Admin Fees	0.00	784.05	2,318.98	-2,318.98	0.00	-2,318.98	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	R60 Sub Totals:	1,000.00	784.05	2,547.80	-1,547.80	0.00	-1,547.80	0.00
001-0100-4627	Intergovernmental Tsfrs							
001-0100-4628	Xfer from Sales Tax	4,452,000.00	371,000.00	3,710,000.00	742,000.00	0.00	742,000.00	16.67
001-0100-4629	Xfer Franchise Tax Fd 21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer Franchise Tax Fd21	444,750.00	37,062.50	370,625.00	74,125.00	0.00	74,125.00	16.67
R70	R62 Sub Totals:	4,896,750.00	408,062.50	4,080,625.00	816,125.00	0.00	816,125.00	16.67
001-0100-4700	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grant Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R70 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0100-4850	Interest Revenue	1,500.00	226.76	1,926.03	-426.03	0.00	-426.03	0.00
	Interest Revenue	1,500.00	226.76	1,926.03	-426.03	0.00	-426.03	0.00
	R85 Sub Totals:	5,707,250.00	589,785.47	4,829,853.09	877,396.91	0.00	877,396.91	15.37
E01	Revenue Sub Totals:							
001-0100-5000	Personnel Expense	596,077.95	38,426.23	429,219.01	166,858.94	0.00	166,858.94	27.99
001-0100-5001	Salary Expense	206,263.04	16,420.76	168,874.62	37,388.42	0.00	37,388.42	18.13
001-0100-5005	Elected Off. 2009-24,2011-27	-610,000.00	-50,833.33	-508,333.38	-101,666.62	0.00	-101,666.62	0.00
001-0100-5010	SWB Reimbursement	5,000.00	460.82	1,963.19	3,036.81	0.00	3,036.81	60.74
001-0100-5020	Overtime Expense	63,544.91	4,141.30	44,907.77	18,637.14	0.00	18,637.14	29.33
001-0100-5022	FICA Expense	2,160.00	0.00	737.44	1,422.56	0.00	1,422.56	65.86
001-0100-5025	Unemployment Expense	2,000.00	0.00	1,835.17	164.83	0.00	164.83	8.24
001-0100-5030	Worker's Comp Expense	116,574.52	7,465.54	80,007.92	36,566.60	0.00	36,566.60	31.37
001-0100-5038	APERS Expense	2,152.44	179.37	1,793.70	358.74	0.00	358.74	16.67
001-0100-5040	Pension Expense	94,580.76	5,871.77	66,642.32	27,938.44	0.00	27,938.44	29.54
001-0100-5042	Health Insurance Expense	4,500.00	0.00	2,625.00	1,875.00	1,125.00	750.00	16.67
001-0100-5050	Employee Assistance Program	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-0100-5054	Physical & Drug Screen Exp	1,175.00	75.00	950.00	225.00	0.00	225.00	19.15
001-0100-5055	BYOD - Admin	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0100-5057	Uniform Expense	6,000.00	461.52	4,845.96	1,154.04	0.00	1,154.04	19.23
001-0100-5060	Vehicle Allowance	13,400.00	185.00	11,255.47	2,144.53	50.00	2,094.53	15.63
001-0100-5061	Travel & Training Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5062	Training Aids	6,500.00	878.68	5,565.58	934.42	0.00	934.42	14.38
001-0100-5063	Travel & Training - Mayor	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0100-5065	Travel & Training - City Clerk	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E10	First Aid Expense	512,528.62	23,732.66	312,889.77	199,638.85	1,175.00	198,463.85	38.72
	E01 Sub Totals:							
	Building & Grounds Exp							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5102	Repairs & Maint - Building	35,000.00	667.01	12,454.62	22,545.38	2,815.48	19,729.90	56.37
001-0100-5104	Repairs & Maint - Grounds	6,500.00	50.10	2,541.31	3,958.69	0.00	3,958.69	60.90
001-0100-5110	Utilities - Electric	7,000.00	364.12	4,284.98	2,715.02	0.00	2,715.02	38.79
001-0100-5111	Utilities - Gas	1,000.00	8.00	756.60	243.40	0.00	243.40	24.34
001-0100-5112	Utilities - Water	750.00	58.57	513.07	236.93	0.00	236.93	31.59
001-0100-5115	Communication Exp - Telephone	14,010.00	1,141.31	11,185.68	2,824.32	0.00	2,824.32	20.16
001-0100-5116	Communication Exp - Cellular	7,800.00	784.76	4,889.60	2,910.40	0.00	2,910.40	37.31
001-0100-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	1,382.40	117.60	7.84
001-0100-5130	Sanitation	1,080.00	86.25	904.45	175.55	0.00	175.55	16.25
001-0100-5142	Janitorial Supplies and Main	3,560.00	268.05	3,454.78	105.22	705.58	-600.36	0.00
001-0100-5145	Tools	1,000.00	0.00	34.35	965.65	0.00	965.65	96.57
E10 Sub Totals:		79,200.00	3,428.17	41,019.44	38,180.56	4,903.46	33,277.10	42.02
E20	Vehicle Expense							
001-0100-5200	Fuel Expense	1,500.00	63.48	1,176.56	323.44	0.00	323.44	21.56
001-0100-5212	Service & Repair - Equipment	1,000.00	0.00	111.25	888.75	148.87	739.88	73.99
001-0100-5225	Insurance Expense - Vehicle	900.00	0.00	118.74	781.26	0.00	781.26	86.81
E20 Sub Totals:		3,400.00	63.48	1,406.55	1,993.45	148.87	1,844.58	54.25
E30	Supply Expense							
001-0100-5300	Supplies - Office	9,000.00	298.18	7,086.68	1,913.32	315.00	1,598.32	17.76
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	429.96	1,570.04	92.71	1,477.33	73.87
001-0100-5350	Postage Expense	3,000.00	0.00	657.20	2,342.80	0.00	2,342.80	78.09
E30 Sub Totals:		14,000.00	298.18	8,173.84	5,826.16	407.71	5,418.45	38.70
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	42,500.00	41,907.16	45,222.42	-2,722.42	28.00	-2,750.42	0.00
001-0100-5505	Mayor's Expense	3,000.00	9.99	1,598.16	1,401.84	9.99	1,391.85	46.40
001-0100-5506	City Clerk Expense	5,000.00	0.00	4,546.58	453.42	0.00	453.42	9.07
001-0100-5510	Meeting Expense	500.00	50.04	77.91	422.09	252.86	169.23	33.85
E40 Sub Totals:		51,000.00	41,967.19	51,445.07	-445.07	290.85	-735.92	0.00
E55	Professional Services							
001-0100-5550	Prof Services - Acctg & Audit	10,500.00	0.00	15,980.00	-5,480.00	0.00	-5,480.00	0.00
001-0100-5553	Prof Services - Advertising	7,500.00	0.00	5,793.43	1,706.57	0.00	1,706.57	22.75
001-0100-5583	Prof Services - Legal	25,000.00	4,450.00	16,801.51	8,198.49	0.00	8,198.49	32.79
001-0100-5586	Prof Services - Other	32,500.00	1,500.00	16,786.00	15,714.00	9,286.00	6,428.00	19.78
001-0100-5588	Prof Services - Legal Notices	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5589	Prof Services - Printing	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E60	Miscellaneous Expense							
E60 Sub Totals:		80,600.00	5,950.00	55,360.94	25,239.06	9,286.00	15,953.06	19.79

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5600	Miscellaneous Expense	100.00	0.00	248.71	-148.71	14.56	-163.27	0.00
001-0100-5604	Hardware - New & Renewals	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5608	Software - New & Renewals	56,240.00	595.00	11,236.07	45,003.93	20,795.00	24,208.93	43.05
E60 Sub Totals:		58,340.00	595.00	11,484.78	46,855.22	20,809.56	26,045.66	44.64
E68	Donation Expense							
001-0100-5680	Boys and Girls Club Contract	35,000.00	8,750.00	35,000.00	0.00	0.00	0.00	0.00
001-0100-5681	Sr. Adults Contract	20,000.00	5,000.00	20,000.00	0.00	0.00	0.00	0.00
001-0100-5682	Historic Society Contract	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
E68 Sub Totals:		65,000.00	13,750.00	55,000.00	10,000.00	10,000.00	0.00	0.00
E80	Fixed Assets							
001-0100-5810	Fixed Assets - Equipment	5,420.25	0.00	5,420.25	0.00	0.00	0.00	0.00
E80 Sub Totals:		5,420.25	0.00	5,420.25	0.00	0.00	0.00	0.00
Expense Sub Totals:		869,488.87	89,784.68	542,200.64	327,288.23	47,021.45	280,266.78	32.23
Dept 0100 Sub Totals:		-4,837,761.13	-500,000.79	-4,287,652.45	-550,108.68	47,021.45		
Dept 001-0110	Information Technology							
E60	Miscellaneous Expense							
001-0110-5604	Hardware - New & Renewals	129,800.00	1,776.29	2,533.41	127,266.59	0.00	127,266.59	98.05
001-0110-5606	IT Projects & Labor	91,400.00	1,000.00	36,001.41	55,398.59	600.00	54,798.59	59.95
001-0110-5608	Software - New & Renewals	52,300.00	6,112.83	26,574.63	25,725.37	69.99	25,655.38	49.05
001-0110-5610	Website	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	100.00
001-0110-5612	IT Tools & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0110-5614	Copiers & Maintenance	31,200.00	0.00	6,727.49	24,472.51	8,753.10	15,719.41	50.38
E60 Sub Totals:		312,300.00	8,889.12	71,836.94	240,463.06	9,423.09	231,039.97	73.98
Expense Sub Totals:		312,300.00	8,889.12	71,836.94	240,463.06	9,423.09	231,039.97	73.98
Dept 0110 Sub Totals:		312,300.00	8,889.12	71,836.94	240,463.06	9,423.09		
Dept 001-0120	Planning & Development							
R20	Licenses Permits & Fees							
001-0120-4206	Annex/Rezoning Fees	2,500.00	0.00	1,090.00	1,410.00	0.00	1,410.00	56.40
001-0120-4250	Subdivision Plat & Filing Fees	4,500.00	0.00	2,147.00	2,353.00	0.00	2,353.00	52.29
R20 Sub Totals:		7,000.00	0.00	3,237.00	3,763.00	0.00	3,763.00	53.76
Revenue Sub Totals:		7,000.00	0.00	3,237.00	3,763.00	0.00	3,763.00	53.76
E01	Personnel Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5000	Salary Expense	72,300.00	5,641.00	58,294.00	14,006.00	0.00	14,006.00	19.37
001-0120-5010	Overtime Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0120-5020	FICA Expense	5,001.80	428.96	4,433.76	568.04	0.00	568.04	11.36
001-0120-5022	Unemployment Expense	360.00	0.00	60.00	300.00	0.00	300.00	83.33
001-0120-5025	Worker's Comp Expense	1,200.00	0.00	500.00	700.00	0.00	700.00	58.33
001-0120-5030	APERS Expense	7,978.38	707.18	7,191.77	786.61	0.00	786.61	9.86
001-0120-5040	Health Insurance Expense	10,007.52	409.00	4,090.00	5,917.52	0.00	5,917.52	59.13
001-0120-5050	Physical & Drug Screen Exp	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-0120-5060	Travel & Training Expense	6,400.00	411.76	4,954.64	1,445.36	0.00	1,445.36	22.58
	E01 Sub Totals:	103,897.70	7,597.90	79,524.17	24,373.53	0.00	24,373.53	23.46
E10	Building & Grounds Exp							
001-0120-5110	Utilities - Electric	1,560.00	91.03	891.44	668.56	0.00	668.56	42.86
001-0120-5111	Utilities - Gas	310.00	2.06	189.22	120.78	0.00	120.78	38.96
001-0120-5112	Utilities - Water	150.00	14.64	128.27	21.73	0.00	21.73	14.49
001-0120-5115	Communication Exp - Telephone	1,300.00	105.88	1,032.05	267.95	0.00	267.95	20.61
001-0120-5116	Communication Exp - Cellular	720.00	67.28	671.93	48.07	0.00	48.07	6.68
001-0120-5130	Sanitation	300.00	21.56	215.60	84.40	0.00	84.40	28.13
	E10 Sub Totals:	4,340.00	302.45	3,128.51	1,211.49	0.00	1,211.49	27.91
E30	Supply Expense							
001-0120-5300	Supplies - Office	700.00	0.00	139.51	560.49	0.00	560.49	80.07
001-0120-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E30 Sub Totals:	1,200.00	0.00	139.51	1,060.49	0.00	1,060.49	88.37
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	20,000.00	0.00	17,420.66	2,579.34	0.00	2,579.34	12.90
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E40 Sub Totals:	20,100.00	0.00	17,420.66	2,679.34	0.00	2,679.34	13.33
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	0.00	298.98	1,701.02	25.00	1,676.02	83.80
001-0120-5571	Prof Services - Engineering	12,960.00	0.00	8,812.80	4,147.20	2,203.20	1,944.00	15.00
001-0120-5589	Prof Services - Printing	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	E55 Sub Totals:	15,260.00	0.00	9,111.78	6,148.22	2,228.20	3,920.02	25.69
E60	Miscellaneous Expense							
001-0120-5600	Miscellaneous Expense	227,755.80	2,519.30	99,458.42	128,297.38	0.00	128,297.38	56.33
001-0120-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0120-5608	Software - New & Renewals	2,250.00	750.00	750.00	1,500.00	0.00	1,500.00	66.67
	E60 Sub Totals:	235,005.80	3,269.30	100,208.42	134,797.38	0.00	134,797.38	57.36

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	379,803.50	11,169.65	209,533.05	170,270.45	2,228.20	168,042.25	44.24
Dept 001-0200	Dept 0120 Sub Totals:	372,803.50	11,169.65	206,296.05	166,507.45	2,228.20		
R20	Animal Control							
	Licenses Permits & Fees							
001-0200-4202	Adoption Revenue	4,000.00	555.00	4,236.00	-236.00	0.00	-236.00	0.00
001-0200-4222	Misc Revenue - Animal Control	8,000.00	720.00	9,470.33	-1,470.33	0.00	-1,470.33	0.00
001-0200-4224	Dog License Fee	2,000.00	75.00	983.50	1,016.50	0.00	1,016.50	50.83
001-0200-4246	Spay & Neuter Revenue	12,500.00	1,455.00	10,350.00	2,150.00	0.00	2,150.00	17.20
	R20 Sub Totals:	26,500.00	2,805.00	25,039.83	1,460.17	0.00	1,460.17	5.51
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	6,000.00	490.00	4,120.00	1,880.00	0.00	1,880.00	31.33
	R40 Sub Totals:	6,000.00	490.00	4,120.00	1,880.00	0.00	1,880.00	31.33
R62	Intergovernmental Tsfrs							
001-0200-4627	Xfer Designated Tax	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
	R62 Sub Totals:	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
	Revenue Sub Totals:	477,500.00	40,378.33	399,993.13	77,506.87	0.00	77,506.87	16.23
E01	Personnel Expense							
001-0200-5000	Salary Expense	169,347.28	9,784.75	133,420.49	35,926.79	0.00	35,926.79	21.21
001-0200-5005	SWB Reimbursement	53,375.00	4,447.92	44,479.20	8,895.80	0.00	8,895.80	16.67
001-0200-5010	Overtime Expense	11,000.00	1,236.99	11,067.76	-67.76	0.00	-67.76	0.00
001-0200-5020	FICA Expense	13,399.16	814.67	10,768.38	2,630.78	0.00	2,630.78	19.63
001-0200-5022	Unemployment Expense	915.00	30.90	356.38	558.62	0.00	558.62	61.05
001-0200-5025	Worker's Comp Expense	1,468.00	0.00	1,605.10	-137.10	0.00	-137.10	0.00
001-0200-5030	APERS Expense	25,423.62	1,388.99	20,173.13	5,250.49	0.00	5,250.49	20.65
001-0200-5040	Health Insurance Expense	50,037.60	1,667.92	22,405.20	27,632.40	0.00	27,632.40	55.22
001-0200-5050	Physical & Drug Screen Exp	500.00	0.00	240.00	260.00	0.00	260.00	52.00
001-0200-5055	Uniform Expense	1,000.00	0.00	134.17	865.83	1,227.56	-361.73	0.00
001-0200-5060	Travel & Training Expense	2,000.00	0.00	2,212.54	-212.54	0.00	-212.54	0.00
001-0200-5065	First Aid Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E01 Sub Totals:	328,565.66	19,372.14	246,862.35	81,703.31	1,227.56	80,475.75	24.49
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	2,000.00	236.52	3,172.86	-1,172.86	118.26	-1,291.12	0.00
001-0200-5104	Repairs & Maint - Grounds	400.00	0.00	2,089.09	-1,689.09	7.84	-1,696.93	0.00
001-0200-5110	Utilities - Electric	8,900.00	388.07	6,048.61	2,851.39	0.00	2,851.39	32.04
001-0200-5111	Utilities - Gas	350.00	17.68	334.06	15.94	0.00	15.94	4.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5112	Utilities - Water	840.00	113.87	1,013.85	-173.85	0.00	-173.85	0.00
001-0200-5115	Communication Exp - Telephone	13,400.00	621.26	6,201.68	7,198.32	0.00	7,198.32	53.72
001-0200-5116	Communication Exp - Cellular	3,180.00	269.12	2,421.32	758.68	0.00	758.68	23.86
001-0200-5120	Insurance - Property	700.00	0.00	0.00	700.00	708.75	-8.75	0.00
001-0200-5130	Sanitation	1,500.00	125.41	1,254.10	245.90	0.00	245.90	16.39
001-0200-5140	Supplies - B&G	500.00	0.00	95.56	404.44	31.25	373.19	74.64
001-0200-5141	Pest/Chem/Seed/Fert	1,020.00	0.00	646.09	373.91	164.26	209.65	20.55
001-0200-5142	Janitorial Supplies and Main	3,000.00	475.52	2,790.54	209.46	499.98	-290.52	0.00
001-0200-5145	Tools	1,500.00	0.00	1,145.59	354.41	0.00	354.41	23.63
E10 Sub Totals:		37,290.00	2,247.45	27,213.35	10,076.65	1,530.34	8,546.31	22.92
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	6,000.00	295.15	3,042.66	2,957.34	0.00	2,957.34	49.29
001-0200-5210	Service & Repair - Vehicle	2,000.00	14.32	3,138.20	-1,138.20	405.60	-1,543.80	0.00
001-0200-5212	Service & Repair - Equipment	100.00	0.00	126.18	-26.18	0.00	-26.18	0.00
001-0200-5213	Equipment Repairs	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0200-5225	Insurance Expense - Vehicle	1,100.00	0.00	612.97	487.03	-179.97	667.00	60.64
E20 Sub Totals:		10,200.00	309.47	6,920.01	3,279.99	225.63	3,054.36	29.94
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,200.00	76.82	595.20	604.80	123.97	480.83	40.07
001-0200-5302	Supplies - Kitchen	200.00	4.03	371.44	-171.44	0.00	-171.44	0.00
001-0200-5306	Supplies - Food Allowance	1,500.00	12.96	156.41	1,343.59	0.00	1,343.59	89.57
001-0200-5322	Supplies - Operating	2,000.00	0.00	539.99	1,460.01	0.00	1,460.01	73.00
001-0200-5323	Material and Maint.	200.00	0.00	15.86	184.14	0.00	184.14	92.07
001-0200-5350	Postage Expense	100.00	250.00	250.00	-150.00	0.00	-150.00	0.00
001-0200-5370	Medicine Expense	4,000.00	159.82	6,210.34	-2,210.34	541.41	-2,751.75	0.00
001-0200-5371	Spay & Neuter Vouchers	1,000.00	60.00	540.00	460.00	0.00	460.00	46.00
E30 Sub Totals:		10,200.00	563.63	8,679.24	1,520.76	665.38	855.38	8.39
E40	Operations Expense							
001-0200-5475	Credit Card Fees	0.00	161.96	2,627.11	-2,627.11	0.00	-2,627.11	0.00
001-0200-5480	Dues & Subscriptions	70,500.00	70,000.00	70,000.00	500.00	0.00	500.00	0.71
E40 Sub Totals:		70,500.00	70,161.96	72,627.11	-2,127.11	0.00	-2,127.11	0.00
E55	Professional Services							
001-0200-5577	Prof Services - Incineration & Disp	3,000.00	300.00	2,015.02	984.98	150.00	834.98	27.83
001-0200-5589	Prof Services - Printing	25.00	71.13	71.13	-46.13	0.00	-46.13	0.00
001-0200-5592	Prof Services - Veterinarian	13,500.00	2,530.31	13,872.75	-372.75	203.77	-576.52	0.00
001-0200-5593	Animal Care Charges	2,000.00	223.86	1,392.17	607.83	381.97	225.86	11.29
E55 Sub Totals:		18,525.00	3,125.30	17,351.07	1,173.93	735.74	438.19	2.37

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	500.00	0.00	0.00	500.00	10.00	490.00	98.00
001-0200-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0200-5608	Software - New & Renewals	2,980.00	2,445.00	2,925.00	55.00	0.00	55.00	1.85
	E60 Sub Totals:	4,980.00	2,445.00	2,925.00	2,055.00	10.00	2,045.00	41.06
	Expense Sub Totals:	480,260.66	98,224.95	382,578.13	97,682.53	4,394.65	93,287.88	19.42
	Dept 0200 Sub Totals:	2,760.66	57,846.62	-17,415.00	20,175.66	4,394.65		
Dept 001-0300	Court							
R40	Fines & Forfeitures							
001-0300-4400	Act 316 of 1991 Revenue	200.00	18.12	181.20	18.80	0.00	18.80	9.40
001-0300-4412	City Attorney Reim	26,000.00	2,190.68	21,906.80	4,093.20	0.00	4,093.20	15.74
001-0300-4414	Court Fines	400,000.00	31,207.40	388,949.23	11,050.77	0.00	11,050.77	2.76
001-0300-4416	District Court Reim	14,000.00	1,181.04	11,810.40	2,189.60	0.00	2,189.60	15.64
001-0300-4424	Judge Retirement Reim	4,700.00	394.84	3,948.40	751.60	0.00	751.60	15.99
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	1,966.60	19,666.00	3,334.00	0.00	3,334.00	14.50
001-0300-4428	Warrant Fees	65,000.00	4,595.90	65,758.00	-758.00	0.00	-758.00	0.00
	R40 Sub Totals:	532,900.00	41,554.58	512,220.03	20,679.97	0.00	20,679.97	3.88
R60	Miscellaneous Revenue							
001-0300-4600	Miscellaneous Revenue	26,520.00	4,288.65	26,607.48	-87.48	0.00	-87.48	0.00
	R60 Sub Totals:	26,520.00	4,288.65	26,607.48	-87.48	0.00	-87.48	0.00
R64	Reimbursement							
001-0300-4640	Saline County	160,000.00	34,711.18	114,273.33	45,726.67	0.00	45,726.67	28.58
	R64 Sub Totals:	160,000.00	34,711.18	114,273.33	45,726.67	0.00	45,726.67	28.58
	Revenue Sub Totals:	719,420.00	80,554.41	653,100.84	66,319.16	0.00	66,319.16	9.22
E01	Personnel Expense							
001-0300-5000	Salary Expense	242,923.41	19,078.40	190,796.57	52,126.84	0.00	52,126.84	21.46
001-0300-5010	Overtime Expense	500.00	0.00	70.95	429.05	0.00	429.05	85.81
001-0300-5020	FICA Expense	16,931.20	1,432.22	14,328.54	2,602.66	0.00	2,602.66	15.37
001-0300-5022	Unemployment Expense	1,260.00	7.89	462.87	797.13	0.00	797.13	63.26
001-0300-5025	Worker's Comp Expense	800.00	0.00	563.77	236.23	0.00	236.23	29.53
001-0300-5030	APERS Expense	35,480.23	2,922.84	28,485.35	6,994.88	0.00	6,994.88	19.71
001-0300-5038	Pension Expense-Judge Rtrmnt	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0300-5040	Health Insurance Expense	44,555.04	3,712.92	35,084.20	9,470.84	0.00	9,470.84	21.26
001-0300-5050	Physical & Drug Screen Exp	750.00	0.00	120.00	630.00	0.00	630.00	84.00
001-0300-5055	Uniform Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0300-5060	Travel & Training Expense	7,500.00	0.00	5,004.89	2,495.11	0.00	2,495.11	33.27
001-0300-5070	Judge - Share to State	30,000.00	2,405.18	24,051.79	5,948.21	0.00	5,948.21	19.83
	E01 Sub Totals:	387,199.88	29,559.45	298,968.93	88,230.95	0.00	88,230.95	22.79
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint - Building	15,000.00	28.92	307.86	14,692.14	14,634.30	57.84	0.39
001-0300-5103	Repairs and Maint	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00
001-0300-5110	Utilities - Electric	6,000.00	364.12	3,565.68	2,434.32	0.00	2,434.32	40.57
001-0300-5111	Utilities - Gas	1,200.00	8.00	756.61	443.39	0.00	443.39	36.95
001-0300-5112	Utilities - Water	650.00	58.57	513.08	136.92	0.00	136.92	21.06
001-0300-5115	Communication Exp - Telephone	6,700.00	549.85	5,391.28	1,308.72	0.00	1,308.72	19.53
001-0300-5130	Sanitation	1,080.00	86.25	862.50	217.50	0.00	217.50	20.14
001-0300-5142	Janitorial Supplies and Main	360.00	0.00	17.48	342.52	0.00	342.52	95.14
	E10 Sub Totals:	31,990.00	1,095.71	11,414.49	20,575.51	15,634.30	4,941.21	15.45
E30	Supply Expense							
001-0300-5300	Supplies - Office	6,000.00	663.99	4,016.89	1,983.11	631.01	1,352.10	22.54
001-0300-5350	Postage Expense	1,500.00	0.00	294.90	1,205.10	0.00	1,205.10	80.34
	E30 Sub Totals:	7,500.00	663.99	4,311.79	3,188.21	631.01	2,557.20	34.10
E40	Operations Expense							
001-0300-5480	Dues & Subscriptions	3,000.00	0.00	1,690.10	1,309.90	0.00	1,309.90	43.66
	E40 Sub Totals:	3,000.00	0.00	1,690.10	1,309.90	0.00	1,309.90	43.66
E55	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5589	Prof Services - Printing	4,000.00	0.00	2,736.41	1,263.59	0.00	1,263.59	31.59
	E55 Sub Totals:	4,500.00	0.00	2,736.41	1,763.59	0.00	1,763.59	39.19
E60	Miscellaneous Expense							
001-0300-5608	Software - New & Renewals	1,959.90	0.00	1,041.00	918.90	0.00	918.90	46.89
001-0300-5614	Copiers & Maintenance	840.00	0.00	1,134.97	-294.97	75.00	-369.97	0.00
	E60 Sub Totals:	2,799.90	0.00	2,175.97	623.93	75.00	548.93	19.61
	Expense Sub Totals:	436,989.78	31,319.15	321,297.69	115,692.09	16,340.31	99,351.78	22.74
	Dept 0300 Sub Totals:	-282,430.22	-49,233.26	-331,803.15	49,372.93	16,340.31		
Dept 001-0400	Parks							
R62	Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
001-0400-4629	Xfer Park 1/8 O & M	556,500.00	46,375.00	463,750.00	92,750.00	0.00	92,750.00	16.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62 Sub Totals:		1,001,500.00	83,458.33	834,583.30	166,916.70	0.00	166,916.70	16.67
Revenue Sub Totals:		1,001,500.00	83,458.33	834,583.30	166,916.70	0.00	166,916.70	16.67
E01	Personnel Expense							
001-0400-5000	Salary Expense	319,206.92	16,816.50	219,940.59	99,266.33	0.00	99,266.33	31.10
001-0400-5001	Part Time Labor	20,000.00	859.50	4,612.50	15,387.50	0.00	15,387.50	76.94
001-0400-5005	SWB Reimbursement	160,125.00	13,343.75	133,437.50	26,687.50	0.00	26,687.50	16.67
001-0400-5010	Overtime Expense	7,000.00	236.99	8,266.34	-1,266.34	0.00	-1,266.34	0.00
001-0400-5020	FICA Expense	25,721.72	1,369.77	17,846.12	7,875.60	0.00	7,875.60	30.62
001-0400-5022	Unemployment Expense	1,179.18	103.95	744.53	434.65	0.00	434.65	36.86
001-0400-5030	APERS Expense	45,859.74	2,601.29	33,631.64	12,228.10	0.00	12,228.10	26.66
001-0400-5040	Health Insurance Expense	49,558.80	4,170.39	40,422.52	9,136.28	0.00	9,136.28	18.44
001-0400-5050	Physical & Drug Screen Exp	1,050.00	95.00	1,425.00	-375.00	190.00	-565.00	0.00
001-0400-5055	Uniform Expense	3,000.00	0.00	2,319.94	680.06	0.00	680.06	22.67
001-0400-5057	Vehicle Allowance	6,000.00	461.54	4,846.17	1,153.83	0.00	1,153.83	19.23
001-0400-5060	Travel & Training Expense	13,200.00	3,087.46	8,768.17	4,431.83	31.47	4,400.36	33.34
E01 Sub Totals:		651,901.36	43,146.14	476,261.02	175,640.34	221.47	175,418.87	26.91
E10	Building & Grounds Exp							
001-0400-5110	Utilities - Electric	0.00	52.13	557.68	-557.68	0.00	-557.68	0.00
001-0400-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	1,130.95	369.05	24.60
001-0400-5145	Tools	2,000.00	321.86	853.48	1,146.52	34.64	1,111.88	55.59
E10 Sub Totals:		3,500.00	373.99	1,411.16	2,088.84	1,165.59	923.25	26.38
E20	Vehicle Expense							
001-0400-5200	Fuel Expense	15,000.00	1,142.52	9,723.32	5,276.68	0.00	5,276.68	35.18
001-0400-5225	Insurance Expense - Vehicle	3,000.00	3,542.41	6,440.00	-3,440.00	-50.83	-3,389.17	0.00
E20 Sub Totals:		18,000.00	4,684.93	16,163.32	1,836.68	-50.83	1,887.51	10.49
E30	Supply Expense							
001-0400-5350	Postage Expense	100.00	0.00	1.41	98.59	1.84	96.75	96.75
E30 Sub Totals:		100.00	0.00	1.41	98.59	1.84	96.75	96.75
E40	Operations Expense							
001-0400-5535	Sales Tax Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E40 Sub Totals:		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E55	Professional Services							
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0400-5586	Prof Services - Other	17,000.00	1,139.92	7,606.88	9,393.12	0.00	9,393.12	55.25

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	E55 Sub Totals:	22,000.00	1,139.92	7,606.88	14,393.12	0.00	14,393.12	65.42
	Miscellaneous Expense							
001-0400-5604	Hardware - New & Renewals	3,500.00	0.00	2,057.92	1,442.08	0.00	1,442.08	41.20
001-0400-5606	IT Projects & Labor	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-0400-5608	Software - New & Renewals	23,975.00	1,445.00	26,827.49	-2,852.49	0.00	-2,852.49	0.00
E60	E60 Sub Totals:	30,475.00	1,445.00	28,885.41	1,589.59	0.00	1,589.59	5.22
	Fixed Assets							
E80	Fixed Assets - Equipment	465,000.00	7,565.19	343,507.08	121,492.92	100,946.32	20,546.60	4.42
001-0400-5810	Principal Loan - Vehicles	45,500.00	5,066.98	35,273.83	10,226.17	0.00	10,226.17	22.48
E80	E80 Sub Totals:	510,500.00	12,632.17	378,780.91	131,719.09	100,946.32	30,772.77	6.03
	Interest Expense							
E85	Interest Expense	5,000.00	519.02	3,828.14	1,171.86	0.00	1,171.86	23.44
001-0400-5850		5,000.00	519.02	3,828.14	1,171.86	0.00	1,171.86	23.44
E85	E85 Sub Totals:	5,000.00	519.02	3,828.14	1,171.86	0.00	1,171.86	23.44
	Expense Sub Totals:	1,243,476.36	63,941.17	912,938.25	330,538.11	102,284.39	228,253.72	18.36
	Dept 0400 Sub Totals:	241,976.36	-19,517.16	78,354.95	163,621.41	102,284.39		
Dept 001-0410	Parks - Mills Park & Pool							
R50	Sale of Services	5,000.00	0.00	6,276.90	-1,276.90	0.00	-1,276.90	0.00
001-0410-4500	Mills Pool-Admin/Concessions	45,000.00	958.25	44,233.39	766.61	0.00	766.61	1.70
001-0410-4532	Admissions	5,000.00	932.00	5,387.00	-387.00	0.00	-387.00	0.00
001-0410-4534	Pavillion Fees							
R50	R50 Sub Totals:	55,000.00	1,890.25	55,897.29	-897.29	0.00	-897.29	0.00
	Sponsorships							
R74	Sponsorship/Rebates	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
001-0410-4740		3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
R74	R74 Sub Totals:	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	58,000.00	1,890.25	58,897.29	-897.29	0.00	-897.29	0.00
	Personnel Expense							
E01	Part Time Labor	14,000.00	6.82	18,710.87	-4,710.87	0.00	-4,710.87	0.00
001-0410-5001	FICA Expense	841.50	0.52	1,431.44	-589.94	0.00	-589.94	0.00
001-0410-5020	Worker's Comp Expense	6,131.00	0.00	4,000.00	2,131.00	0.00	2,131.00	34.76
001-0410-5025	Physical & Drug Screen Exp	2,700.00	0.00	295.00	2,405.00	0.00	2,405.00	89.07
001-0410-5050								
E01	E01 Sub Totals:	23,672.50	7.34	24,437.31	-764.81	0.00	-764.81	0.00
	Building & Grounds Exp							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0410-5102	Repairs & Maint - Building	1,000.00	0.00	2,017.29	-1,017.29	0.00	-1,017.29	0.00
001-0410-5104	Repairs & Maint - Grounds	2,500.00	22.83	391.92	2,108.08	933.97	1,174.11	46.96
001-0410-5105	Repairs & Maint - Pool	7,000.00	0.00	9,428.66	-2,428.66	0.00	-2,428.66	0.00
001-0410-5110	Utilities - Electric	6,000.00	420.63	5,551.42	448.58	0.00	448.58	7.48
001-0410-5111	Utilities - Gas	150.00	17.68	180.76	-30.76	0.00	-30.76	0.00
001-0410-5112	Utilities - Water	700.00	67.59	766.33	-66.33	0.00	-66.33	0.00
001-0410-5120	Insurance - Property	500.00	0.00	102.08	397.92	324.00	73.92	14.78
E10 Sub Totals:		17,850.00	528.73	18,438.46	-588.46	1,257.97	-1,846.43	0.00
E30	Supply Expense							
001-0410-5308	Supplies - Concession	5,000.00	28.98	3,751.41	1,248.59	0.00	1,248.59	24.97
001-0410-5328	Supplies - Pools	9,500.00	0.00	9,927.72	-427.72	0.00	-427.72	0.00
E30 Sub Totals:		14,500.00	28.98	13,679.13	820.87	0.00	820.87	5.66
E70	Grant Expense							
001-0410-5700	Grant Expense	9,000.00	0.00	228,079.43	-219,079.43	27,222.29	-246,301.72	0.00
E70 Sub Totals:		9,000.00	0.00	228,079.43	-219,079.43	27,222.29	-246,301.72	0.00
Expense Sub Totals:		65,022.50	565.05	284,634.33	-219,611.83	28,480.26	-248,092.09	0.00
Dept 001-0420	Dept 0410 Sub Totals:	7,022.50	-1,325.20	225,737.04	-218,714.54	28,480.26		
R60	Parks - Midland							
001-0420-4600	Miscellaneous Revenue	0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
001-0420-4600	Miscellaneous Revenue	0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
R60 Sub Totals:		0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
R74	Sponsorships							
001-0420-4740	Sponsorship/Rebates	25,000.00	0.00	11,700.00	13,300.00	0.00	13,300.00	53.20
R74 Sub Totals:		25,000.00	0.00	11,700.00	13,300.00	0.00	13,300.00	53.20
Revenue Sub Totals:		25,000.00	0.00	14,760.00	10,240.00	0.00	10,240.00	40.96
E10	Building & Grounds Exp							
001-0420-5104	Repairs & Maint - Grounds	55,000.00	11,766.96	46,492.28	8,507.72	12,042.12	-3,534.40	0.00
001-0420-5110	Utilities - Electric	10,000.00	617.67	6,485.24	3,514.76	0.00	3,514.76	35.15
E10 Sub Totals:		65,000.00	12,384.63	52,977.52	12,022.48	12,042.12	-19.64	0.00
Expense Sub Totals:		65,000.00	12,384.63	52,977.52	12,022.48	12,042.12	-19.64	0.00
Dept 0420 Sub Totals:		40,000.00	12,384.63	38,217.52	1,782.48	12,042.12		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0430	Parks - Bishop							
R30	Membership Fees							
001-0430-4300	Membership Family	97,000.00	16,503.27	78,243.60	18,756.40	0.00	18,756.40	19.34
001-0430-4301	Membership Senior	75,500.00	4,910.00	61,211.00	14,289.00	0.00	14,289.00	18.93
001-0430-4302	Membership Adults	30,000.00	1,995.00	24,185.00	5,815.00	0.00	5,815.00	19.38
001-0430-4303	Membership Youth	17,000.00	860.00	11,100.00	5,900.00	0.00	5,900.00	34.71
001-0430-4304	Membership Silver Sneakers	15,000.00	1,504.00	13,017.50	1,982.50	0.00	1,982.50	13.22
001-0430-4305	Silver & Fit Annual Fees	11,500.00	0.00	23,731.00	-12,231.00	0.00	-12,231.00	0.00
001-0430-4310	Membership 3 Mo Adult	2,500.00	0.00	5,253.00	-2,753.00	0.00	-2,753.00	0.00
001-0430-4311	Membership 3 Mo Youth	2,500.00	0.00	1,476.00	1,024.00	0.00	1,024.00	40.96
001-0430-4312	Membership 3 Mo Senior	7,000.00	0.00	4,801.50	2,198.50	0.00	2,198.50	31.41
001-0430-4313	Membership 3 Mo Family	6,000.00	0.00	3,057.55	2,942.45	0.00	2,942.45	49.04
001-0430-4314	Membership 3 Mo College	1,300.00	0.00	1,421.00	-121.00	0.00	-121.00	0.00
001-0430-4318	Membership 6 Mo College	700.00	0.00	714.00	-14.00	0.00	-14.00	0.00
001-0430-4319	Membership 6 Mo Military	6,500.00	0.00	5,460.00	1,040.00	0.00	1,040.00	16.00
001-0430-4320	Membership Annual Adult	5,000.00	0.00	6,768.00	-1,768.00	0.00	-1,768.00	0.00
001-0430-4321	Membership Annual Youth	6,000.00	-30.00	3,118.00	2,882.00	0.00	2,882.00	48.03
001-0430-4322	Membership Annual Senior	41,500.00	0.00	34,250.50	7,249.50	0.00	7,249.50	17.47
001-0430-4323	Membership Annual Family	20,000.00	0.00	12,531.40	7,468.60	0.00	7,468.60	37.34
	R30 Sub Totals:	345,000.00	25,742.27	290,339.05	54,660.95	0.00	54,660.95	15.84
R33	Rental Fees							
001-0430-4332	Equipment Rental	1,500.00	100.00	1,060.00	440.00	0.00	440.00	29.33
001-0430-4334	After Hours Charge Bishop	2,000.00	0.00	310.00	1,690.00	0.00	1,690.00	84.50
001-0430-4336	Room Rental Large Room (both)	5,900.00	-205.00	2,760.00	3,140.00	0.00	3,140.00	53.22
001-0430-4337	Room Rental Large Room	19,500.00	0.00	7,650.78	11,849.22	300.00	11,549.22	59.23
001-0430-4338	Room Rental Small Rooms (both)	3,200.00	0.00	840.00	2,360.00	0.00	2,360.00	73.75
001-0430-4339	Room Rental Small Room	7,500.00	0.00	4,395.00	3,105.00	0.00	3,105.00	41.40
001-0430-4340	Room Rental Party Room	16,250.00	240.00	6,000.00	10,250.00	0.00	10,250.00	63.08
001-0430-4341	Room Rental Court Gym	2,500.00	265.00	4,598.08	-2,098.08	0.00	-2,098.08	0.00
001-0430-4342	Room Rental Full Gym	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
001-0430-4344	Room Rental Fitness Room	220.00	0.00	90.00	130.00	0.00	130.00	59.09
001-0430-4345	Rental - Splash Pad	4,500.00	0.00	3,690.00	810.00	0.00	810.00	18.00
001-0430-4347	Competitive Pool Fees	14,500.00	600.00	8,682.00	5,818.00	0.00	5,818.00	40.12
001-0430-4348	Therapy Pool Fees	5,000.00	600.00	1,800.00	3,200.00	0.00	3,200.00	64.00
001-0430-4350	Use Agreement Fees	4,000.00	21,615.00	37,786.00	-33,786.00	0.00	-33,786.00	0.00
001-0430-4352	Rental - Outdoor Field Fees	600.00	0.00	274.00	326.00	0.00	326.00	54.33
001-0430-4354	Tournaments	35,854.00	415.00	35,192.98	661.02	0.00	661.02	1.84
	R33 Sub Totals:	126,524.00	23,630.00	115,128.84	11,395.16	300.00	11,095.16	8.77
R36	Park Program Fees							
001-0430-4259	Uncorking Fee - Spirits	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4360	Aerobic Classes	20.00	0.00	0.00	20.00	0.00	20.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4364	Basketball	40,000.00	10,315.00	16,935.00	23,065.00	0.00	23,065.00	57.66
001-0430-4366	BASS Swim Program	55,604.00	3,826.80	27,321.55	28,282.45	0.00	28,282.45	50.86
001-0430-4370	Flag Football	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0430-4374	Private Instruction	10,500.00	0.00	2,399.68	8,100.32	0.00	8,100.32	77.15
001-0430-4376	Programs - Misc Activity	3,500.00	0.00	11,074.00	-7,574.00	0.00	-7,574.00	0.00
001-0430-4382	Pool Swim Lessons	85,000.00	2,664.80	48,007.44	36,992.56	0.00	36,992.56	43.52
001-0430-4390	Volleyball Adult/Youth	6,000.00	0.00	2,370.00	3,630.00	0.00	3,630.00	60.50
	R36 Sub Totals:	202,724.00	16,806.60	108,107.67	94,616.33	0.00	94,616.33	46.67
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	47,880.00	732.00	45,744.21	2,135.79	0.00	2,135.79	4.46
001-0430-4514	Daily Admissions Adults	6,100.00	2,009.10	18,085.95	-11,985.95	0.00	-11,985.95	0.00
001-0430-4516	Daily Admissions Senior	1,600.00	0.00	1,416.00	184.00	0.00	184.00	11.50
001-0430-4518	Daily Admissions Youth	20,000.00	0.00	14,680.00	5,320.00	0.00	5,320.00	26.60
001-0430-4520	Multiple Adults	3,500.00	0.00	3,412.50	87.50	0.00	87.50	2.50
001-0430-4522	Multiple Senior	1,140.00	0.00	475.00	665.00	0.00	665.00	58.33
001-0430-4524	Multiple Youth	1,100.00	0.00	693.00	407.00	0.00	407.00	37.00
001-0430-4530	Merchandise Sales	950.00	375.00	7,456.50	-6,506.50	0.00	-6,506.50	0.00
001-0430-4532	Spectator Admissions	11,500.00	-729.00	11,863.44	-363.44	0.00	-363.44	0.00
001-0430-4534	Red Cross Programs	12,500.00	0.00	8,953.00	3,547.00	0.00	3,547.00	28.38
	R50 Sub Totals:	106,270.00	2,387.10	112,779.60	-6,509.60	0.00	-6,509.60	0.00
R60	Miscellaneous Revenue							
001-0430-4394	Disc Golf Project -Bishop Park	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4600	Miscellaneous Revenue	85,000.00	15,984.13	129,116.01	-44,116.01	0.00	-44,116.01	0.00
	R60 Sub Totals:	86,000.00	15,984.13	129,116.01	-43,116.01	0.00	-43,116.01	0.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	10,000.00	0.00	52,726.00	-42,726.00	0.00	-42,726.00	0.00
001-0430-4742	Scoreboard Signage BP	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
	R74 Sub Totals:	75,000.00	0.00	52,726.00	22,274.00	0.00	22,274.00	29.70
	Revenue Sub Totals:	941,518.00	84,550.10	808,197.17	133,320.83	300.00	133,020.83	14.13
E01	Personnel Expense							
001-0430-5000	Salary Expense	397,261.68	29,486.24	304,423.92	92,837.76	0.00	92,837.76	23.37
001-0430-5001	Part Time Labor	169,000.00	9,180.72	127,726.54	41,273.46	0.00	41,273.46	24.42
001-0430-5010	Overtime Expense	5,000.00	261.45	3,357.03	1,642.97	0.00	1,642.97	32.86
001-0430-5020	FICA Expense	41,416.80	3,060.22	34,168.19	7,248.61	0.00	7,248.61	17.50
001-0430-5022	Unemployment Expense	8,174.51	362.23	2,186.19	5,988.32	0.00	5,988.32	73.26
001-0430-5025	Worker's Comp Expense	11,000.00	0.00	7,066.69	3,933.31	0.00	3,933.31	35.76
001-0430-5030	APERS Expense	59,349.64	4,504.64	46,006.50	13,343.14	0.00	13,343.14	22.48

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5040	Health Insurance Expense	42,041.10	4,899.48	46,930.56	-4,889.46	0.00	-4,889.46	0.00
001-0430-5050	Physical & Drug Screen Exp	4,200.00	25.00	500.00	3,700.00	190.00	3,510.00	83.57
001-0430-5055	Uniform Expense	2,000.00	0.00	1,045.88	954.12	0.00	954.12	47.71
E01 Sub Totals:		739,443.73	51,779.98	573,411.50	166,032.23	190.00	165,842.23	22.43
E10	Building & Grounds Exp							
001-0430-5102	Repairs & Maint - Building	84,796.00	3,764.22	76,127.30	8,668.70	12,501.88	-3,833.18	0.00
001-0430-5104	Repairs & Maint - Grounds	73,000.00	2,504.75	70,553.85	2,446.15	951.51	1,494.64	2.05
001-0430-5105	Repairs & Maint - Pool	55,000.00	2,968.09	46,011.87	8,988.13	982.75	8,005.38	14.56
001-0430-5106	Repairs & Maint - Splash Pad	2,000.00	0.00	2,708.98	-708.98	0.00	-708.98	0.00
001-0430-5110	Utilities - Electric	200,000.00	25,223.85	212,727.73	-12,727.73	0.00	-12,727.73	0.00
001-0430-5111	Utilities - Gas	33,000.00	2,888.77	43,842.70	-10,842.70	0.00	-10,842.70	0.00
001-0430-5112	Utilities - Water	28,000.00	399.58	6,289.83	21,710.17	0.00	21,710.17	77.54
001-0430-5115	Communication Exp - Telephone	22,944.00	1,488.74	14,887.20	8,056.80	0.00	8,056.80	35.12
001-0430-5116	Communication Exp - Cellular	4,000.00	447.25	3,644.26	355.74	0.00	355.74	8.89
001-0430-5120	Insurance - Property	18,000.00	0.00	561.45	17,438.55	19,452.83	-2,014.28	0.00
001-0430-5130	Sanitation	28,000.00	2,165.36	24,968.99	3,031.01	0.00	3,031.01	10.83
001-0430-5140	Supplies - B&G	2,000.00	11.23	753.86	1,246.14	72.95	1,173.19	58.66
001-0430-5142	Janitorial Supplies and Main	22,000.00	2,286.77	15,275.72	6,724.28	2,981.58	3,742.70	17.01
E10 Sub Totals:		572,740.00	44,148.61	518,353.74	54,386.26	36,943.50	17,442.76	3.05
E20	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	11,000.00	1,453.79	8,171.63	2,828.37	688.94	2,139.43	19.45
001-0430-5214	Service & Repair - Heavy Equip	12,500.00	0.00	3,311.60	9,188.40	0.00	9,188.40	73.51
E20 Sub Totals:		23,500.00	1,453.79	11,483.23	12,016.77	688.94	11,327.83	48.20
E30	Supply Expense							
001-0430-5300	Supplies - Office	3,000.00	0.00	1,693.10	1,306.90	337.85	969.05	32.30
001-0430-5308	Supplies - Concession	41,000.00	946.06	38,624.86	2,375.14	708.14	1,667.00	4.07
001-0430-5330	Supplies - Park Programs	16,423.65	444.42	15,090.62	1,333.03	263.08	1,069.95	6.51
001-0430-5332	Supplies - Resale Merchandise	2,190.00	144.75	4,572.78	-2,382.78	0.00	-2,382.78	0.00
E30 Sub Totals:		62,613.65	1,535.23	59,981.36	2,632.29	1,309.07	1,323.22	2.11
E40	Operations Expense							
001-0430-5460	BASS Program Expense	15,000.00	1,576.80	9,490.77	5,509.23	237.00	5,272.23	35.15
001-0430-5461	Aquatic Program Expense	4,000.00	36.00	2,458.82	1,541.18	40.00	1,501.18	37.53
001-0430-5475	Credit Card Fees	21,325.00	3,790.15	22,419.02	-1,094.02	31.44	-1,125.46	0.00
001-0430-5480	Dues & Subscriptions	600.00	0.00	412.80	187.20	0.00	187.20	31.20
E40 Sub Totals:		40,925.00	5,402.95	34,781.41	6,143.59	308.44	5,835.15	14.26
E55	Professional Services							
001-0430-5553	Prof Services - Advertising	5,000.00	50.00	1,177.02	3,822.98	401.28	3,421.70	68.43

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5585	Prof Service - Basketball	36,000.00	0.00	25,548.00	10,452.00	0.00	10,452.00	29.03
001-0430-5586	Prof Services - Other	84,706.58	2,972.95	57,053.74	27,652.84	0.00	27,652.84	32.65
001-0430-5587	Prof Services - Aerobic Instr	47,900.00	4,133.95	41,819.75	6,080.25	1,105.00	4,975.25	10.39
001-0430-5589	Prof Services - Printing	1,000.00	0.00	48.17	951.83	404.01	547.82	54.78
E55 Sub Totals:		174,606.58	7,156.90	125,646.68	48,959.90	1,910.29	47,049.61	26.95
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	3,392.80	155.21	1,541.41	1,851.39	0.00	1,851.39	54.57
E60 Sub Totals:		3,392.80	155.21	1,541.41	1,851.39	0.00	1,851.39	54.57
E80	Fixed Assets							
001-0430-5811	Other Assets-Bishop	5,092.00	0.00	0.00	5,092.00	34,492.50	-29,400.50	0.00
E80 Sub Totals:		5,092.00	0.00	0.00	5,092.00	34,492.50	-29,400.50	0.00
Expense Sub Totals:		1,622,313.76	111,632.67	1,325,199.33	297,114.43	75,842.74	221,271.69	13.64
Dept 0430 Sub Totals:		680,795.76	27,082.57	517,002.16	163,793.60	76,142.74		
R36	Parks - Alcoa							
001-0440-4260	Park Program Fees	750.00	0.00	387.50	362.50	0.00	362.50	48.33
001-0440-4260	Parks Rental	750.00	0.00	387.50	362.50	0.00	362.50	48.33
R74	Sponsorships							
001-0440-4740	Sponsorship/Rebates	0.00	0.00	2,500.00	-2,500.00	0.00	-2,500.00	0.00
R74 Sub Totals:		0.00	0.00	2,500.00	-2,500.00	0.00	-2,500.00	0.00
Revenue Sub Totals:		750.00	0.00	2,887.50	-2,137.50	0.00	-2,137.50	0.00
E10	Building & Grounds Exp							
001-0440-5104	Repairs & Maint - Grounds	5,000.00	4,264.18	6,611.63	-1,611.63	442.84	-2,054.47	0.00
001-0440-5110	Utilities - Electric	8,300.00	609.32	6,352.08	1,947.92	0.00	1,947.92	23.47
001-0440-5112	Utilities - Water	12,000.00	100.13	10,275.48	1,724.52	0.00	1,724.52	14.37
E10 Sub Totals:		25,300.00	4,973.63	23,239.19	2,060.81	442.84	1,617.97	6.40
Expense Sub Totals:		25,300.00	4,973.63	23,239.19	2,060.81	442.84	1,617.97	6.40
Dept 0440 Sub Totals:		24,550.00	4,973.63	20,351.69	4,198.31	442.84		
R36	Parks - Ashley							
001-0450-4260	Park Program Fees	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00
001-0450-4260	Parks Rental	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R36	Sub Totals:	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00
Revenue Sub Totals:								
E10	Building & Grounds Exp							
001-0450-5104	Repairs & Maint - Grounds	3,500.00	0.00	641.72	2,858.28	0.00	2,858.28	81.67
001-0450-5110	Utilities - Electric	4,000.00	175.08	3,027.82	972.18	0.00	972.18	24.30
E10	Sub Totals:	7,500.00	175.08	3,669.54	3,850.46	0.00	3,850.46	51.07
Expense Sub Totals:								
Dept 0450	Sub Totals:	7,500.00	175.08	3,669.54	3,850.46	0.00	3,850.46	51.07
R15	Fire							
001-0500-4156	Taxes - Property	7,500.00	175.08	2,169.54	5,330.46	0.00		
R15	Fire Rescue Funds	700.00	0.00	451.11	248.89	0.00	248.89	35.56
R15	Sub Totals:	700.00	0.00	451.11	248.89	0.00	248.89	35.56
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	250.00	0.00	3,062.74	-2,812.74	0.00	-2,812.74	0.00
R60	Sub Totals:	250.00	0.00	3,062.74	-2,812.74	0.00	-2,812.74	0.00
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	1,303,901.00	108,658.41	1,094,267.28	209,633.72	0.00	209,633.72	16.08
001-0500-4629	Xfer Fire Special Tax	1,493,470.00	139,125.00	1,361,911.66	131,558.34	0.00	131,558.34	8.81
R62	Sub Totals:	2,797,371.00	247,783.41	2,456,178.94	341,192.06	0.00	341,192.06	12.20
R66	Sale of Equipment							
001-0500-4900	Sale of Fixed Assets	77,956.00	0.00	77,956.00	0.00	0.00	0.00	0.00
R66	Sub Totals:	77,956.00	0.00	77,956.00	0.00	0.00	0.00	0.00
R70	Grant Revenue							
001-0500-4700	Grant Revenue - Other	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
R70	Sub Totals:	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
Revenue Sub Totals:								
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,308,323.43	147,047.17	1,646,133.60	662,189.83	0.00	662,189.83	28.69
001-0500-5010	Overtime Expense	194,584.06	14,862.59	144,027.15	50,556.91	0.00	50,556.91	25.98
001-0500-5020	FICA Expense	38,789.72	2,453.60	27,162.15	11,627.57	0.00	11,627.57	29.98
001-0500-5022	Unemployment Expense	9,360.00	99.62	3,462.46	5,897.54	0.00	5,897.54	63.01

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5025	Worker's Comp Expense	69,500.00	0.00	55,375.86	14,124.14	0.00	14,124.14	20.32
001-0500-5030	APERS Expense	5,276.19	417.93	4,370.68	905.51	0.00	905.51	17.16
001-0500-5035	LOPFI Expense	539,650.89	37,629.95	413,025.25	126,625.64	0.00	126,625.64	23.46
001-0500-5036	LOPFI Perm Advance	-150,000.00	-39,128.23	-151,759.49	1,759.49	0.00	1,759.49	-1.17
001-0500-5040	Health Insurance Expense	453,905.76	33,655.68	330,342.00	123,563.76	0.00	123,563.76	27.22
001-0500-5050	Physical & Drug Screen Exp	7,000.00	4,315.00	5,006.00	1,994.00	213.00	1,781.00	25.44
001-0500-5055	Uniform Expense	16,000.00	3,183.39	11,427.61	4,572.39	4,595.73	-23.34	0.00
001-0500-5060	Travel & Training Expense	17,650.00	523.50	14,732.97	2,917.03	0.00	2,917.03	16.53
001-0500-5061	Training Aids	5,500.00	258.24	2,318.06	3,181.94	1,664.18	1,517.76	27.60
E01 Sub Totals:		3,515,540.05	205,318.44	2,505,624.30	1,009,915.75	6,472.91	1,003,442.84	28.54
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	103,456.00	34,389.86	76,140.40	27,315.60	12,748.80	14,566.80	14.08
001-0500-5110	Utilities - Electric	39,900.00	4,884.29	33,945.34	5,954.66	0.00	5,954.66	14.92
001-0500-5111	Utilities - Gas	4,000.00	280.29	3,786.25	213.75	172.72	41.03	1.03
001-0500-5112	Utilities - Water	6,300.00	2,058.74	8,836.06	-2,536.06	101.73	-2,637.79	0.00
001-0500-5115	Communication Exp - Telephone	27,128.00	1,585.10	15,826.48	11,301.52	0.00	11,301.52	41.66
001-0500-5116	Communication Exp - Cellular	9,300.00	559.30	5,030.97	4,269.03	0.00	4,269.03	45.90
001-0500-5120	Insurance - Property	7,500.00	0.00	4,937.70	2,562.30	12,749.16	-10,186.86	0.00
001-0500-5130	Sanitation	2,000.00	96.49	1,379.40	620.60	374.86	245.74	12.29
001-0500-5141	Pest/Chem/Seed/Fert	1,200.00	0.00	689.32	510.68	241.97	268.71	22.39
001-0500-5142	Janitorial Supplies and Main	11,000.00	317.65	5,869.80	5,130.20	44.32	5,085.88	46.24
001-0500-5145	Tools	1,200.00	0.00	1,177.84	22.16	17.37	4.79	0.40
E10 Sub Totals:		212,984.00	44,171.72	157,619.56	55,364.44	26,450.93	28,913.51	13.58
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	35,000.00	2,282.76	21,547.90	13,452.10	98.48	13,353.62	38.15
001-0500-5210	Service & Repair - Vehicle	2,500.00	104.62	2,304.74	195.26	3.26	192.00	7.68
001-0500-5212	Service & Repair - Equipment	3,000.00	0.00	527.68	2,472.32	299.49	2,172.83	72.43
001-0500-5216	Service & Repair - Apparatus	42,000.00	1,353.24	26,951.59	15,048.41	523.57	14,524.84	34.58
001-0500-5218	Tire Expense	8,000.00	0.00	17.37	7,982.63	0.00	7,982.63	99.78
001-0500-5225	Insurance Expense - Vehicle	22,000.00	0.00	14,114.57	7,885.43	3,411.67	4,473.76	20.34
001-0500-5230	Radios	5,500.00	0.00	3,912.28	1,587.72	1,299.11	288.61	5.25
E20 Sub Totals:		118,000.00	3,740.62	69,376.13	48,623.87	5,635.58	42,988.29	36.43
E30	Supply Expense							
001-0500-5300	Supplies - Office	3,250.00	533.79	2,070.04	1,179.96	49.86	1,130.10	34.77
001-0500-5302	Supplies - Kitchen	1,200.00	84.44	920.52	279.48	40.60	238.88	19.91
001-0500-5306	Supplies - Food Allowance	43,800.00	3,042.34	30,675.39	13,124.61	3,296.82	9,827.79	22.44
001-0500-5318	Supplies - Foam	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	657.00	1,680.43	319.57	0.00	319.57	15.98
001-0500-5323	Material and Maint	1,800.00	163.59	1,715.79	84.21	0.00	84.21	4.68
001-0500-5350	Postage Expense	300.00	0.00	52.29	247.71	0.00	247.71	82.57

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40	E30 Sub Totals:	53,850.00	4,481.16	37,114.46	16,735.54	3,387.28	13,348.26	24.79
	Operations Expense							
001-0500-5480	Dues & Subscriptions	0.00	0.00	411.00	-411.00	0.00	-411.00	0.00
001-0500-5530	Safety Program	11,000.00	1,322.84	11,022.59	-22.59	0.00	-22.59	0.00
	E40 Sub Totals:	11,000.00	1,322.84	11,433.59	-433.59	0.00	-433.59	0.00
E55	Professional Services							
001-0500-5553	Prof Services - Advertising	1,000.00	0.00	153.14	846.86	0.00	846.86	84.69
001-0500-5586	Prof Services - Other	1,500.00	0.00	454.00	1,046.00	0.00	1,046.00	69.73
001-0500-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E55 Sub Totals:	3,000.00	0.00	607.14	2,392.86	0.00	2,392.86	79.76
E60	Miscellaneous Expense							
001-0500-5604	Hardware - New & Renewals	28,000.00	0.00	2,500.00	25,500.00	0.00	25,500.00	91.07
001-0500-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5608	Software - New & Renewals	720.00	0.00	720.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	30,220.00	0.00	3,220.00	27,000.00	0.00	27,000.00	89.34
E70	Grant Expense							
001-0500-5700	Grant Expense	10,000.00	0.00	10,007.20	-7.20	0.00	-7.20	0.00
	E70 Sub Totals:	10,000.00	0.00	10,007.20	-7.20	0.00	-7.20	0.00
E72	Bond Expense							
001-0500-5814	Fixed Asset Lease Fire Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Fixed Assets							
001-0500-5808	Fixed Assets - Vehicles	799,000.00	0.00	798,692.00	308.00	0.00	308.00	0.04
001-0500-5811	Other Assets-Fire	329,901.00	0.00	18,155.10	311,745.90	159,236.00	152,509.90	46.23
001-0500-5840	Principal Loan - Vehicles	117,500.00	13,029.37	90,704.15	26,795.85	0.00	26,795.85	22.80
	E80 Sub Totals:	1,246,401.00	13,029.37	907,551.25	338,849.75	159,236.00	179,613.75	14.41
E85	Interest Expense							
001-0500-5850	Interest Expense	12,500.00	1,334.62	9,843.81	2,656.19	0.00	2,656.19	21.25
	E85 Sub Totals:	12,500.00	1,334.62	9,843.81	2,656.19	0.00	2,656.19	21.25
	Expense Sub Totals:	5,213,495.05	273,398.77	3,712,397.44	1,501,097.61	201,182.70	1,299,914.91	24.93
Dept	Dept 0500 Sub Totals:	2,327,218.05	25,615.36	1,174,748.65	1,152,469.40	201,182.70		
	Fire - Springhill Vol							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R15 001-0510-4152	Taxes - Property Springhill VFD Assessment	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
	R15 Sub Totals:	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
	Revenue Sub Totals:	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
E30 001-0510-5323	Supply Expense Material and Maint	65,000.00	0.00	2,480.18	62,519.82	0.00	62,519.82	96.18
	E30 Sub Totals:	65,000.00	0.00	2,480.18	62,519.82	0.00	62,519.82	96.18
	Expense Sub Totals:	65,000.00	0.00	2,480.18	62,519.82	0.00	62,519.82	96.18
Dept 001-0600 R40 001-0600-4422	Dept 0510 Sub Totals: Police Fines & Forfeitures Intoximeter Revenue	10,000.00	0.00	2,480.18	7,519.82	0.00		
	R40 Sub Totals:	800.00	67.14	671.40	128.60	0.00	128.60	16.08
	Miscellaneous Revenue Miscellaneous Revenue	800.00	67.14	671.40	128.60	0.00	128.60	16.08
R60 001-0600-4600	R60 Sub Totals:	70,000.00	70,000.00	111,228.44	-41,228.44	0.00	-41,228.44	0.00
	Miscellaneous Revenue Miscellaneous Revenue	70,000.00	70,000.00	111,228.44	-41,228.44	0.00	-41,228.44	0.00
R62 001-0600-4627	R62 Sub Totals:	1,113,000.00	92,750.00	927,500.00	185,500.00	0.00	185,500.00	16.67
	Intergovernmental Tsfrs Xfer Designated Tax	1,113,000.00	92,750.00	927,500.00	185,500.00	0.00	185,500.00	16.67
R66 001-0600-4900	R66 Sub Totals:	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
	Sale of Equipment Sale of Fixed Assets	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
R70 001-0600-4700 001-0600-4702 001-0600-4704	R70 Sub Totals:	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
	Grant Revenue Grant - Police DUJ/Step Grant - Body Armor Grant - JAG Equip	26,700.00	0.00	18,668.07	8,031.93	2,312.50	5,719.43	21.42
	R70 Sub Totals:	31,200.00	0.00	18,668.07	12,531.93	2,312.50	10,219.43	32.75
E01 001-0600-5000 001-0600-5010	Revenue Sub Totals: Personnel Expense Salary Expense Overtime Expense	1,240,000.00	162,817.14	1,058,067.91	181,932.09	2,312.50	179,619.59	14.49
	Personnel Expense Salary Expense Overtime Expense	1,683,940.87	118,851.52	1,374,043.47	309,897.40	0.00	309,897.40	18.40
	001-0600-5010	65,000.00	4,537.84	33,229.34	31,770.66	0.00	31,770.66	48.88

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5020	FICA Expense	133,093.99	9,799.94	107,324.35	25,769.64	0.00	25,769.64	19.36
001-0600-5022	Unemployment Expense	6,840.00	93.85	2,964.89	3,875.11	0.00	3,875.11	56.65
001-0600-5025	Worker's Comp Expense	24,250.00	0.00	20,734.17	3,515.83	0.00	3,515.83	14.50
001-0600-5030	APERS Expense	13,749.20	312.52	8,736.14	5,013.06	0.00	5,013.06	36.46
001-0600-5035	LOPFI Expense	402,107.10	30,350.04	317,307.81	84,799.29	0.00	84,799.29	21.09
001-0600-5036	LOPFI Prem Advance	-135,000.00	-30,076.23	-114,312.78	-20,687.22	0.00	-20,687.22	0.00
001-0600-5040	Health Insurance Expense	301,091.52	24,293.58	254,495.12	46,596.40	0.00	46,596.40	15.48
001-0600-5050	Physical & Drug Screen Exp	3,000.00	395.00	890.00	2,110.00	1,002.00	1,108.00	36.93
001-0600-5055	Uniform Expense	14,000.00	857.90	13,014.82	985.18	582.72	402.46	2.87
001-0600-5056	Uniform Expenses - PR Benefit	15,120.00	1,380.00	10,980.00	4,140.00	0.00	4,140.00	27.38
001-0600-5057	Uniform Expense - New Officer	21,000.00	3,608.29	14,024.94	6,975.06	4,536.24	2,438.82	11.61
001-0600-5060	Travel & Training Expense	27,500.00	1,108.96	16,315.52	11,184.48	1,532.10	9,652.38	35.10
001-0600-5061	Training Aids	3,000.00	2,329.96	3,060.93	-60.93	65.06	-125.99	0.00
001-0600-5065	First Aid Expense	500.00	0.00	52.72	447.28	0.00	447.28	89.46
001-0600-5705	Grant Expense - DUJ/Step	26,700.00	6,419.66	18,661.07	8,038.93	0.00	8,038.93	30.11
E01 Sub Totals:		2,605,892.68	174,262.83	2,081,522.51	524,370.17	7,718.12	516,652.05	19.83
E10	Building & Grounds Exp							
001-0600-5102	Repairs & Maint - Building	85,200.00	1,397.47	97,852.91	-12,652.91	1,795.12	-14,448.03	0.00
001-0600-5110	Utilities - Electric	13,000.00	1,176.07	10,723.92	2,276.08	0.00	2,276.08	17.51
001-0600-5111	Utilities - Gas	1,100.00	29.02	735.62	364.38	0.00	364.38	33.13
001-0600-5112	Utilities - Water	1,600.00	153.89	1,206.40	393.60	0.00	393.60	24.60
001-0600-5115	Communication Exp - Telephone	28,980.00	2,487.56	24,275.94	4,704.06	27.44	4,676.62	16.14
001-0600-5116	Communication Exp - Cellular	32,000.00	3,473.06	32,185.28	-185.28	1,000.00	-1,185.28	0.00
001-0600-5120	Insurance - Property	2,500.00	0.00	0.00	2,500.00	2,783.21	-283.21	0.00
001-0600-5130	Sanitation	700.00	64.32	643.20	56.80	0.00	56.80	8.11
001-0600-5142	Janitorial Supplies and Main	5,400.00	203.24	3,565.47	1,834.53	631.81	1,202.72	22.27
E10 Sub Totals:		170,480.00	8,984.63	171,188.74	-708.74	6,237.58	-6,946.32	0.00
E20	Vehicle Expense							
001-0600-5200	Fuel Expense	120,000.00	11,672.81	99,964.66	20,035.34	31.00	20,004.34	16.67
001-0600-5210	Service & Repair - Vehicle	45,000.00	3,960.85	44,641.09	358.91	8,397.63	-8,038.72	0.00
001-0600-5212	Service & Repair - Equipment	1,500.00	0.00	287.46	1,212.54	0.00	1,212.54	80.84
001-0600-5213	Equipment Repairs	3,000.00	0.00	37.50	2,962.50	0.00	2,962.50	98.75
001-0600-5214	Service & Repair - Heavy Equip	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0600-5218	Tire Expense	18,000.00	393.10	1,322.04	16,677.96	8,744.00	7,933.96	44.08
001-0600-5225	Insurance Expense - Vehicle	27,000.00	60.42	16,315.33	10,684.67	-5,249.64	15,934.31	59.02
001-0600-5230	Radios	10,500.00	0.00	779.00	9,721.00	569.40	9,151.60	87.16
001-0600-5245	Narcotics Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E20 Sub Totals:		226,750.00	16,087.18	163,347.08	63,402.92	12,492.39	50,910.53	22.45
E30	Supply Expense							
001-0600-5300	Supplies - Office	5,000.00	269.11	6,231.78	-1,231.78	1,761.07	-2,992.85	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5310	Supplies - Weapons	3,000.00	511.21	2,022.26	977.74	2,000.00	-1,022.26	0.00
001-0600-5312	Supplies - Ammunition	19,600.00	3,328.80	4,581.48	15,018.52	8,884.80	6,133.72	31.29
001-0600-5314	Supplies - Raid Vests	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0600-5322	Supplies - Operating - CID	2,900.00	825.34	1,434.47	1,465.53	72.08	1,393.45	48.05
001-0600-5350	Postage Expense	800.00	194.09	2,727.04	-1,927.04	126.32	-2,053.36	0.00
001-0600-5380	Prisoner Care Expense	500.00	0.00	583.26	-83.26	0.00	-83.26	0.00
	E30 Sub Totals:	41,800.00	5,128.55	17,580.29	24,219.71	12,844.27	11,375.44	27.21
E40	Operations Expense							
001-0600-5480	Dues & Subscriptions	2,000.00	0.00	2,311.30	-311.30	0.00	-311.30	0.00
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	438.27	4,144.74	1,755.26	1,135.32	619.94	10.51
001-0600-5530	Safety Program	2,000.00	1,645.01	1,687.91	312.09	0.00	312.09	15.60
001-0600-5531	Radios - Police	2,000.00	129.76	129.76	1,870.24	0.00	1,870.24	93.51
	E40 Sub Totals:	11,900.00	2,213.04	8,273.71	3,626.29	1,135.32	2,490.97	20.93
E55	Professional Services							
001-0600-5553	Prof Services - Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0600-5586	Prof Services - Other	13,000.00	0.00	2,493.34	10,506.66	75.00	10,431.66	80.24
001-0600-5589	Prof Services - Printing	1,560.00	0.00	0.00	1,560.00	0.00	1,560.00	100.00
	E55 Sub Totals:	15,560.00	0.00	2,493.34	13,066.66	75.00	12,991.66	83.49
E60	Miscellaneous Expense							
001-0600-5604	Hardware - New & Renewals	23,000.00	0.00	17,641.28	5,358.72	0.00	5,358.72	23.30
001-0600-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0600-5608	Software - New & Renewals	45,310.00	425.00	42,816.81	2,493.19	114.00	2,379.19	5.25
001-0600-5616	Interpreter-Police	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0600-5617	Misc/Equipment Police	800.00	156.82	775.76	24.24	81.24	-57.00	0.00
	E60 Sub Totals:	74,610.00	581.82	61,233.85	13,376.15	195.24	13,180.91	17.67
E70	Grant Expense							
001-0600-5700	Grant Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
	E70 Sub Totals:	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E80	Fixed Assets							
001-0600-5808	Fixed Assets - Vehicles	0.00	0.00	45,497.57	-45,497.57	0.00	-45,497.57	0.00
001-0600-5840	Principal Loan - Vehicles	320,300.00	26,907.44	266,590.79	53,709.21	0.00	53,709.21	16.77
	E80 Sub Totals:	320,300.00	26,907.44	312,088.36	8,211.64	0.00	8,211.64	2.56
E85	Interest Expense							
001-0600-5850	Interest Expense	21,500.00	1,569.39	18,177.51	3,322.49	0.00	3,322.49	15.45
	E85 Sub Totals:	21,500.00	1,569.39	18,177.51	3,322.49	0.00	3,322.49	15.45

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	3,493,292.68	235,734.88	2,835,905.39	657,387.29	40,697.92	616,689.37	17.65
Dept 001-0610	Dept 0600 Sub Totals:	2,253,292.68	72,917.74	1,777,837.48	475,455.20	43,010.42		
R60	Police - Dispatch							
001-0610-4650	Miscellaneous Revenue							
	Emerg Telephone Service Rev	84,000.00	24,799.14	109,267.07	-25,267.07	0.00	-25,267.07	0.00
	R60 Sub Totals:	84,000.00	24,799.14	109,267.07	-25,267.07	0.00	-25,267.07	0.00
	Revenue Sub Totals:	84,000.00	24,799.14	109,267.07	-25,267.07	0.00	-25,267.07	0.00
E01	Personnel Expense							
001-0610-5000	Salary Expense	256,166.66	19,025.08	203,090.09	53,076.57	0.00	53,076.57	20.72
001-0610-5010	Overtime Expense	78,000.00	5,504.91	65,532.86	12,467.14	0.00	12,467.14	15.98
001-0610-5020	FICA Expense	22,585.60	1,818.01	19,964.71	2,620.89	0.00	2,620.89	11.60
001-0610-5022	Unemployment Expense	1,944.30	28.72	615.34	1,328.96	0.00	1,328.96	68.35
001-0610-5025	Worker's Comp Expense	7,250.00	0.00	6,093.66	1,156.34	0.00	1,156.34	15.95
001-0610-5030	APERS Expense	38,182.22	3,488.78	37,948.20	234.02	0.00	234.02	0.61
001-0610-5040	Health Insurance Expense	54,754.08	5,176.34	49,922.90	4,831.18	0.00	4,831.18	8.82
	E01 Sub Totals:	458,882.86	35,041.84	383,167.76	75,715.10	0.00	75,715.10	16.50
E55	Professional Services							
001-0610-5565	Prof Services - Dispatch	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
	E55 Sub Totals:	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
E60	Miscellaneous Expense							
001-0610-5606	IT Projects & Labor	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0610-5650	Emerg Telephone Service Exp	63,980.00	0.00	61,701.79	2,278.21	0.00	2,278.21	3.56
	E60 Sub Totals:	66,480.00	0.00	61,701.79	4,778.21	0.00	4,778.21	7.19
	Expense Sub Totals:	527,312.86	35,041.84	444,869.55	82,443.31	0.00	82,443.31	15.63
Dept 001-0620	Dept 0610 Sub Totals:	443,312.86	10,242.70	335,602.48	107,710.38	0.00		
R64	Police - SRO							
001-0620-4640	Reimbursement	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
	Bryant School - SRO Reim							
	R64 Sub Totals:	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
	Revenue Sub Totals:	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
E01	Personnel Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0620-5000	Salary Expense	316,427.64	21,515.84	253,316.01	63,111.63	0.00	63,111.63	19.95
001-0620-5010	Overtime Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0620-5020	FICA Expense	26,093.96	1,581.07	18,736.09	7,357.87	0.00	7,357.87	28.20
001-0620-5022	Unemployment Expense	1,440.00	0.00	420.00	1,020.00	0.00	1,020.00	70.83
001-0620-5025	Worker's Comp Expense	5,100.00	0.00	4,241.06	858.94	0.00	858.94	16.84
001-0620-5035	LOPFI Expense	75,257.74	5,098.54	59,147.03	16,110.71	0.00	16,110.71	21.41
001-0620-5036	LOPFI Prem Advance	-22,000.00	-5,725.54	-25,644.80	3,644.80	0.00	3,644.80	-16.57
001-0620-5040	Health Insurance Expense	69,861.12	4,578.80	48,651.00	21,210.12	0.00	21,210.12	30.36
001-0620-5050	Physical & Drug Screen Exp	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0620-5056	Uniform Expenses	8,400.00	347.86	2,237.86	6,162.14	3,600.00	2,562.14	30.50
001-0620-5060	Travel & Training Expense	12,000.00	0.00	11,050.66	949.34	0.00	949.34	7.91
E01	E01 Sub Totals:	494,080.46	27,396.57	372,154.91	121,925.55	3,600.00	118,325.55	23.95
	Building & Grounds Exp							
001-0620-5116	Communication Exp - Cellular	5,500.00	751.07	6,540.26	-1,040.26	0.00	-1,040.26	0.00
E60	E60 Sub Totals:	5,500.00	751.07	6,540.26	-1,040.26	0.00	-1,040.26	0.00
	Miscellaneous Expense							
001-0620-5608	Software - New & Renewals	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E60	E60 Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Expense Sub Totals:	502,080.46	28,147.64	378,695.17	123,385.29	3,600.00	119,785.29	23.86
Dept 001-0630	Dept 0620 Sub Totals:	262,080.46	28,147.64	257,945.17	4,135.29	3,600.00		
E30	Police - K9							
001-0630-5306	Supply Expense	1,800.00	41.99	675.45	1,124.55	104.10	1,020.45	56.69
	Supplies - Food Allowance							
E40	E40 Sub Totals:	1,800.00	41.99	675.45	1,124.55	104.10	1,020.45	56.69
	Operations Expense							
001-0630-5500	K9 Training	2,500.00	0.00	1,788.28	711.72	0.00	711.72	28.47
E40	E40 Sub Totals:	2,500.00	0.00	1,788.28	711.72	0.00	711.72	28.47
	Professional Services							
001-0630-5592	Prof Services - Veterinarian	7,500.00	839.74	6,442.14	1,057.86	0.00	1,057.86	14.10
E55	E55 Sub Totals:	7,500.00	839.74	6,442.14	1,057.86	0.00	1,057.86	14.10
	Expense Sub Totals:	11,800.00	881.73	8,905.87	2,894.13	104.10	2,790.03	23.64
	Dept 0630 Sub Totals:	11,800.00	881.73	8,905.87	2,894.13	104.10		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0700	Code Enforcement							
R10	Taxes - Sales							
001-0700-4656	Alcohol Sales Tax Collected	35,000.00	3,231.07	37,588.33	-2,588.33	0.00	-2,588.33	0.00
	R10 Sub Totals:	35,000.00	3,231.07	37,588.33	-2,588.33	0.00	-2,588.33	0.00
R20	Licenses Permits & Fees							
001-0700-4200	Act 474 Commercial Surcharge	5,000.00	22.00	11,594.56	-6,594.56	0.00	-6,594.56	0.00
001-0700-4204	Amusement Game Fees	120.00	0.00	0.00	120.00	0.00	120.00	100.00
001-0700-4208	Business License	90,250.00	2,816.66	31,491.75	58,758.25	0.00	58,758.25	65.11
001-0700-4210	Commercial Remodel Permits	2,200.00	189.00	6,064.80	-3,864.80	0.00	-3,864.80	0.00
001-0700-4212	Drainage Fees	4,000.00	225.00	4,370.00	-370.00	0.00	-370.00	0.00
001-0700-4214	Electrical Permits	60,000.00	9,688.54	96,796.41	-36,796.41	0.00	-36,796.41	0.00
001-0700-4216	Electrical Reinspection	1,600.00	0.00	630.00	970.00	0.00	970.00	60.63
001-0700-4218	Fence Permits	300.00	0.00	350.00	-50.00	0.00	-50.00	0.00
001-0700-4220	HVACR Permits	22,100.00	16,730.17	73,180.12	-51,080.12	0.00	-51,080.12	0.00
001-0700-4226	Mobile Home Permits	3,000.00	140.00	2,560.00	440.00	0.00	440.00	14.67
001-0700-4228	New Commercial Permits	30,000.00	0.00	76,523.29	-46,523.29	0.00	-46,523.29	0.00
001-0700-4230	Permits - Other	2,500.00	140.00	1,321.20	1,178.80	0.00	1,178.80	47.15
001-0700-4232	Plumbing/Gas Inspections	15,000.00	6,804.39	48,643.22	-33,643.22	0.00	-33,643.22	0.00
001-0700-4234	Re-Inspection Fees	1,000.00	510.00	3,120.00	-2,120.00	0.00	-2,120.00	0.00
001-0700-4236	Residential Building Permits	20,000.00	2,506.30	36,448.21	-16,448.21	0.00	-16,448.21	0.00
001-0700-4238	Residential Remodel Permits	1,000.00	105.00	1,114.19	-114.19	0.00	-114.19	0.00
001-0700-4240	Sanitation License	175.00	0.00	100.00	75.00	0.00	75.00	42.86
001-0700-4242	Sign Permits	6,500.00	105.00	6,860.00	-360.00	0.00	-360.00	0.00
001-0700-4244	Solicitation Permits	500.00	15.00	210.00	290.00	0.00	290.00	58.00
001-0700-4248	Storage Building Permits	1,000.00	70.00	535.32	464.68	0.00	464.68	46.47
001-0700-4252	Swimming Pool Permits	300.00	0.00	780.00	-480.00	0.00	-480.00	0.00
001-0700-4258	Alcohol Permits - Revenue	22,000.00	0.00	24,238.44	-2,238.44	0.00	-2,238.44	0.00
	R20 Sub Totals:	288,545.00	40,067.06	426,931.51	-138,386.51	0.00	-138,386.51	0.00
R60	Miscellaneous Revenue							
001-0700-4602	A&P Admin Fees	0.00	2,352.15	6,956.95	-6,956.95	0.00	-6,956.95	0.00
	R60 Sub Totals:	0.00	2,352.15	6,956.95	-6,956.95	0.00	-6,956.95	0.00
R64	Reimbursement							
001-0700-4560	Vacant Home Cleanup - Revenue	500.00	0.00	2,550.27	-2,050.27	0.00	-2,050.27	0.00
	R64 Sub Totals:	500.00	0.00	2,550.27	-2,050.27	0.00	-2,050.27	0.00
	Revenue Sub Totals:	324,045.00	45,650.28	474,027.06	-149,982.06	0.00	-149,982.06	0.00
E01	Personnel Expense							
001-0700-5000	Salary Expense	189,521.61	14,803.36	152,867.32	36,654.29	0.00	36,654.29	19.34

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-5010	Overtime Expense	3,500.00	270.25	3,293.41	206.59	0.00	206.59	5.90
001-0700-5020	FICA Expense	14,366.78	1,135.20	11,737.37	2,629.41	0.00	2,629.41	18.30
001-0700-5022	Unemployment Expense	900.00	33.13	323.49	576.51	0.00	576.51	64.06
001-0700-5025	Worker's Comp Expense	2,750.00	0.00	1,000.00	1,750.00	0.00	1,750.00	63.64
001-0700-5030	APERS Expense	28,226.49	2,309.26	23,378.78	4,847.71	0.00	4,847.71	17.17
001-0700-5040	Health Insurance Expense	39,838.56	2,910.88	32,837.68	7,000.88	0.00	7,000.88	17.57
001-0700-5050	Physical & Drug Screen Exp	325.00	0.00	25.00	300.00	0.00	300.00	92.31
001-0700-5055	Uniform Expense	1,500.00	185.29	1,910.34	-410.34	122.58	-532.92	0.00
001-0700-5060	Travel & Training Expense	10,408.00	319.11	4,084.72	6,323.28	25.00	6,298.28	60.51
	E01 Sub Totals:	291,336.44	21,966.48	231,458.11	59,878.33	147.58	59,730.75	20.50
E10	Building & Grounds Exp							
001-0700-5102	Repairs & Maint - Building	10,100.00	3.09	5,058.76	5,041.24	23.40	5,017.84	49.68
001-0700-5110	Utilities - Electric	1,140.00	77.12	698.34	441.66	0.00	441.66	38.74
001-0700-5111	Utilities - Gas	60.00	2.00	50.74	9.26	0.00	9.26	15.43
001-0700-5112	Utilities - Water	120.00	10.61	83.21	36.79	0.00	36.79	30.66
001-0700-5115	Communication Exp - Telephone	2,100.00	172.83	1,722.98	377.02	0.00	377.02	17.95
001-0700-5116	Communication Exp - Cellular	2,460.00	379.29	3,413.63	-953.63	0.00	-953.63	0.00
001-0700-5120	Insurance - Property	0.00	0.00	0.00	0.00	173.53	-173.53	0.00
	E10 Sub Totals:	15,980.00	644.94	11,027.66	4,952.34	196.93	4,755.41	29.76
E20	Vehicle Expense							
001-0700-5200	Fuel Expense	6,000.00	672.47	5,260.17	739.83	0.00	739.83	12.33
001-0700-5210	Service & Repair - Vehicle	4,000.00	9.31	2,489.23	1,510.77	295.77	1,215.00	30.38
001-0700-5225	Insurance Expense - Vehicle	500.00	0.00	778.51	-278.51	404.84	-683.35	0.00
	E20 Sub Totals:	10,500.00	681.78	8,527.91	1,972.09	700.61	1,271.48	12.11
E30	Supply Expense							
001-0700-5300	Supplies - Office	7,750.00	169.65	6,476.49	1,273.51	228.71	1,044.80	13.48
001-0700-5350	Postage Expense	100.00	0.00	194.70	-94.70	0.00	-94.70	0.00
	E30 Sub Totals:	7,850.00	169.65	6,671.19	1,178.81	228.71	950.10	12.10
E40	Operations Expense							
001-0700-5405	Act 474 Surcharge	5,000.00	637.45	11,090.31	-6,090.31	0.00	-6,090.31	0.00
001-0700-5475	Credit Card Fees	2,500.00	161.97	2,627.15	-127.15	0.00	-127.15	0.00
001-0700-5480	Dues & Subscriptions	700.00	0.00	96.25	603.75	132.60	471.15	67.31
	E40 Sub Totals:	8,200.00	799.42	13,813.71	-5,613.71	132.60	-5,746.31	0.00
E55	Professional Services							
001-0700-5560	Vacant Home Cleanup	8,250.00	0.00	7,120.00	1,130.00	2,500.00	-1,370.00	0.00
001-0700-5568	Prof Services - Elec Insp	15,000.00	1,770.00	15,962.50	-962.50	0.00	-962.50	0.00
001-0700-5589	Prof Services - Printing	260.00	0.00	205.86	54.14	0.00	54.14	20.82

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	E55 Sub Totals:	23,510.00	1,770.00	23,288.36	221.64	2,500.00	-2,278.36	0.00
	Miscellaneous Expense							
001-0700-5604	Hardware - New & Renewals	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0700-5606	IT Projects & Labor	1,000.00	87.50	87.50	912.50	0.00	912.50	91.25
001-0700-5608	Software - New & Renewals	1,500.00	1,445.00	1,445.00	55.00	0.00	55.00	3.67
	E60 Sub Totals:	5,000.00	1,532.50	1,532.50	3,467.50	0.00	3,467.50	69.35
E80	Fixed Assets							
001-0700-5808	Fixed Assets - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	362,376.44	27,564.77	296,319.44	66,057.00	3,906.43	62,150.57	17.15
	Dept 0700 Sub Totals:	38,331.44	-18,083.51	-177,707.62	216,039.06	3,906.43		
	Fund Revenue Sub Totals:	14,881,645.35	1,361,666.86	13,021,155.50	1,860,489.85	2,612.50	1,857,877.35	12.48
	Fund Expense Sub Totals:	15,682,812.92	1,033,829.41	11,809,677.65	3,873,135.27	547,991.20	3,325,144.07	21.20
	Fund 001 Sub Totals:	801,167.57	-327,837.45	-1,211,477.85	2,012,645.42	550,603.70		
Fund 002	Sales Tax Fund							
Dept 002-0100	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	4,452,000.00	352,153.91	3,759,134.39	692,865.61	0.00	692,865.61	15.56
	R10 Sub Totals:	4,452,000.00	352,153.91	3,759,134.39	692,865.61	0.00	692,865.61	15.56
R85	Interest Revenue							
002-0100-4850	Interest Revenue	250.00	71.87	640.38	-390.38	0.00	-390.38	0.00
	R85 Sub Totals:	250.00	71.87	640.38	-390.38	0.00	-390.38	0.00
E62	Revenue Sub Totals:	4,452,250.00	352,225.78	3,759,774.77	692,475.23	0.00	692,475.23	15.55
002-0100-5620	Intergovernmental Isfr							
	Xfer to General	4,452,000.00	371,000.00	3,710,000.00	742,000.00	0.00	742,000.00	16.67
	E62 Sub Totals:	4,452,000.00	371,000.00	3,710,000.00	742,000.00	0.00	742,000.00	16.67
	Expense Sub Totals:	4,452,000.00	371,000.00	3,710,000.00	742,000.00	0.00	742,000.00	16.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0100 Sub Totals:	-250.00	18,774.22	-49,774.77	49,524.77	0.00		
	Fund Revenue Sub Totals:	4,452,250.00	352,225.78	3,759,774.77	692,475.23	0.00	692,475.23	15.55
	Fund Expense Sub Totals:	4,452,000.00	371,000.00	3,710,000.00	742,000.00	0.00	742,000.00	16.67
	Fund 002 Sub Totals:	-250.00	18,774.22	-49,774.77	49,524.77	0.00		
Fund 003	Franchise Fees Fund							
Dept 003-0100	Administration							
R50	Sale of Services							
003-0100-4502	AT&T / SW Bell Franchise Fee	150,000.00	6,462.47	77,823.93	72,176.07	0.00	72,176.07	48.12
003-0100-4506	Centerpoint Energy Franchise Fee	200,000.00	7,491.03	199,412.75	587.25	0.00	587.25	0.29
003-0100-4508	Fidelity Franchise Fee	15,000.00	0.00	16,796.50	-1,796.50	0.00	-1,796.50	0.00
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	0.00	55,623.89	19,376.11	0.00	19,376.11	25.83
003-0100-4526	Energy Franchise Fee	600,000.00	55,584.79	489,287.11	110,712.89	0.00	110,712.89	18.45
003-0100-4528	First Electric Franchise Fee	275,000.00	30,468.57	278,256.11	-3,256.11	0.00	-3,256.11	0.00
003-0100-4564	Windstream Franchise Fee	15,000.00	4,543.99	16,189.21	-1,189.21	0.00	-1,189.21	0.00
	R50 Sub Totals:	1,330,000.00	104,550.85	1,133,389.50	196,610.50	0.00	196,610.50	14.78
R85	Interest Revenue							
003-0100-4850	Interest Revenue	300.00	60.98	532.49	-232.49	0.00	-232.49	0.00
	R85 Sub Totals:	300.00	60.98	532.49	-232.49	0.00	-232.49	0.00
	Revenue Sub Totals:	1,330,300.00	104,611.83	1,133,921.99	196,378.01	0.00	196,378.01	14.76
E62	Intergovernmental Tsfr							
003-0100-5620	Xfer to General	444,750.00	37,062.50	370,625.00	74,125.00	0.00	74,125.00	16.67
	E62 Sub Totals:	444,750.00	37,062.50	370,625.00	74,125.00	0.00	74,125.00	16.67
	Expense Sub Totals:	444,750.00	37,062.50	370,625.00	74,125.00	0.00	74,125.00	16.67
	Dept 0100 Sub Totals:	-885,550.00	-67,549.33	-763,296.99	-122,253.01	0.00		
Dept 003-0800	Street							
E62	Intergovernmental Tsfr							
003-0800-5622	Xfer to Fund 185	721,200.00	53,827.33	537,998.74	183,201.26	0.00	183,201.26	25.40
	E62 Sub Totals:	721,200.00	53,827.33	537,998.74	183,201.26	0.00	183,201.26	25.40
	Expense Sub Totals:	721,200.00	53,827.33	537,998.74	183,201.26	0.00	183,201.26	25.40

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0800 Sub Totals:	721,200.00	53,827.33	537,998.74	183,201.26	0.00		
	Fund Revenue Sub Totals:	1,330,300.00	104,611.83	1,133,921.99	196,378.01	0.00	196,378.01	14.76
	Fund Expense Sub Totals:	1,165,950.00	90,889.83	908,623.74	257,326.26	0.00	257,326.26	22.07
	Fund 003 Sub Totals:	-164,350.00	-13,722.00	-225,298.25	60,948.25	0.00		
Fund 005	Designated Tax Fund							
Dept 005-0100	Administration							
R85	Interest Revenue							
005-0100-4850	Interest Revenue	700.00	85.02	799.95	-99.95	0.00	-99.95	0.00
	R85 Sub Totals:	700.00	85.02	799.95	-99.95	0.00	-99.95	0.00
	Revenue Sub Totals:	700.00	85.02	799.95	-99.95	0.00	-99.95	0.00
	Dept 0100 Sub Totals:	-700.00	-85.02	-799.95	99.95	0.00		
Dept 005-0200	Animal Control							
R10	Taxes - Sales							
005-0200-4100	Designated Tax - AC	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
	R10 Sub Totals:	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
	Revenue Sub Totals:	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
E62	Intergovernmental Tsfr							
005-0200-5620	Xfer to General - AC	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
	E62 Sub Totals:	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
	Expense Sub Totals:	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
	Dept 0200 Sub Totals:	0.00	1,867.94	-5,080.15	5,080.15	0.00		
Dept 005-0400	Parks							
R10	Taxes - Sales							
005-0400-4100	Designated Tax - Park	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
	R10 Sub Totals:	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
	Revenue Sub Totals:	445,000.00	35,215.39	375,913.45	69,086.55	0.00	69,086.55	15.53
	Intergovernmental Tsfr							
005-0400-5620	Xfer to General - Park	445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 Sub Totals:		445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
Expense Sub Totals:		445,000.00	37,083.33	370,833.30	74,166.70	0.00	74,166.70	16.67
Dept 0400 Sub Totals:		0.00	1,867.94	-5,080.15	5,080.15	0.00		
Dept 005-0500	Fire							
R10	Taxes - Sales							
005-0500-4100	Designated Tax - Fire	1,303,901.00	88,038.48	939,783.61	364,117.39	0.00	364,117.39	27.93
R10 Sub Totals:		1,303,901.00	88,038.48	939,783.61	364,117.39	0.00	364,117.39	27.93
Revenue Sub Totals:		1,303,901.00	88,038.48	939,783.61	364,117.39	0.00	364,117.39	27.93
E62	Intergovernmental Tsfr							
005-0500-5620	Xfer to General - Fire	1,303,901.00	108,658.41	1,094,267.28	209,633.72	0.00	209,633.72	16.08
E62 Sub Totals:		1,303,901.00	108,658.41	1,094,267.28	209,633.72	0.00	209,633.72	16.08
Expense Sub Totals:		1,303,901.00	108,658.41	1,094,267.28	209,633.72	0.00	209,633.72	16.08
Dept 0500 Sub Totals:		0.00	20,619.93	154,483.67	-154,483.67	0.00		
Dept 005-0600	Police							
R10	Taxes - Sales							
005-0600-4100	Designated Tax - Police	1,113,000.00	88,038.48	939,783.60	173,216.40	0.00	173,216.40	15.56
R10 Sub Totals:		1,113,000.00	88,038.48	939,783.60	173,216.40	0.00	173,216.40	15.56
Revenue Sub Totals:		1,113,000.00	88,038.48	939,783.60	173,216.40	0.00	173,216.40	15.56
E62	Intergovernmental Tsfr							
005-0600-5620	Xfer to General - Police	1,113,000.00	92,750.00	927,500.00	185,500.00	0.00	185,500.00	16.67
E62 Sub Totals:		1,113,000.00	92,750.00	927,500.00	185,500.00	0.00	185,500.00	16.67
Expense Sub Totals:		1,113,000.00	92,750.00	927,500.00	185,500.00	0.00	185,500.00	16.67
Dept 0600 Sub Totals:		0.00	4,711.52	-12,283.60	12,283.60	0.00		
Dept 005-0800	Street							
R10	Taxes - Sales							
005-0800-4100	Designated Tax - Street	1,336,000.00	105,646.17	1,127,740.28	208,259.72	0.00	208,259.72	15.59
R10 Sub Totals:		1,336,000.00	105,646.17	1,127,740.28	208,259.72	0.00	208,259.72	15.59

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 005-0800-5622	Revenue Sub Totals:	1,336,000.00	105,646.17	1,127,740.28	208,259.72	0.00	208,259.72	15.59
	Intergovernmental Tsfr							
	Xfer to Street	2,086,000.00	111,333.33	1,113,333.30	972,666.70	750,000.00	222,666.70	10.67
	E62 Sub Totals:	2,086,000.00	111,333.33	1,113,333.30	972,666.70	750,000.00	222,666.70	10.67
	Expense Sub Totals:	2,086,000.00	111,333.33	1,113,333.30	972,666.70	750,000.00	222,666.70	10.67
	Dept 0800 Sub Totals:	750,000.00	5,687.16	-14,406.98	764,406.98	750,000.00		
	Fund Revenue Sub Totals:	4,643,601.00	352,238.93	3,759,934.34	883,666.66	0.00	883,666.66	19.03
	Fund Expense Sub Totals:	5,392,901.00	386,908.40	3,876,767.18	1,516,133.82	750,000.00	766,133.82	14.21
Fund 020	Fund 005 Sub Totals:	749,300.00	34,669.47	116,832.84	632,467.16	750,000.00		
Dept 020-0200	Animal Control Donation							
R68	Animal Control							
020-0200-4680	Donation Revenue	2,500.00	0.00	1.85	2,498.15	0.00	2,498.15	99.93
020-0200-4682	Donation Revenue Ord 20111-24	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Donation Dog Park -Ord 2011-24							
R85	R68 Sub Totals:	3,500.00	0.00	1.85	3,498.15	0.00	3,498.15	99.95
	Interest Revenue							
020-0200-4850	Interest Revenue	5.00	0.99	9.71	-4.71	0.00	-4.71	0.00
	R85 Sub Totals:	5.00	0.99	9.71	-4.71	0.00	-4.71	0.00
E68	Revenue Sub Totals:	3,505.00	0.99	11.56	3,493.44	0.00	3,493.44	99.67
020-0200-5580	Donation Expense							
	AC Donation Expense	3,505.00	705.70	2,893.97	611.03	267.19	343.84	9.81
	E68 Sub Totals:	3,505.00	705.70	2,893.97	611.03	267.19	343.84	9.81
	Expense Sub Totals:	3,505.00	705.70	2,893.97	611.03	267.19	343.84	9.81
	Dept 0200 Sub Totals:	0.00	704.71	2,882.41	-2,882.41	267.19		
	Fund Revenue Sub Totals:	3,505.00	0.99	11.56	3,493.44	0.00	3,493.44	99.67
	Fund Expense Sub Totals:	3,505.00	705.70	2,893.97	611.03	267.19	343.84	9.81

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 030	Fund 020 Sub Totals:	0.00	704.71	2,882.41	-2,882.41	267.19		
Dept 030-0300	Act 1256 of 1995 Court Court							
R40	Fines & Forfeitures							
030-0300-4404	Act 1256 Civil Division	71,250.00	8,125.00	67,665.00	3,585.00	0.00	3,585.00	5.03
030-0300-4406	Act 1256 District Court Rev	360,000.00	18,421.55	248,938.00	111,062.00	0.00	111,062.00	30.85
	R40 Sub Totals:	431,250.00	26,546.55	316,603.00	114,647.00	0.00	114,647.00	26.58
	Revenue Sub Totals:	431,250.00	26,546.55	316,603.00	114,647.00	0.00	114,647.00	26.58
E01	Personnel Expense							
030-0300-5072	Act 1256 Judge Retirement	5,200.00	394.84	3,948.40	1,251.60	0.00	1,251.60	24.07
	E01 Sub Totals:	5,200.00	394.84	3,948.40	1,251.60	0.00	1,251.60	24.07
E40	Operations Expense							
030-0300-5400	Act 316 of 1991 Expense	250.00	18.12	181.20	68.80	0.00	68.80	27.52
030-0300-5415	Act 918 of 1983 Expense	17,500.00	1,342.64	13,426.40	4,073.60	0.00	4,073.60	23.28
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	10,741.60	107,416.00	33,084.00	0.00	33,084.00	23.55
030-0300-5430	Act 1256 Court Costs	15,250.00	1,181.04	11,810.40	3,439.60	0.00	3,439.60	22.55
030-0300-5435	Act 1256 City Attorney	28,500.00	2,190.68	21,906.80	6,593.20	0.00	6,593.20	23.13
030-0300-5440	Act 1256 DFA (State)	197,250.00	8,643.89	137,576.40	59,673.60	0.00	59,673.60	30.25
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	1,966.60	19,666.00	6,334.00	0.00	6,334.00	24.36
030-0300-5495	Act 1256 Intoximeter Expense	900.00	671.14	671.40	228.60	0.00	228.60	25.40
	E40 Sub Totals:	426,150.00	26,151.71	312,654.60	113,495.40	0.00	113,495.40	26.63
	Expense Sub Totals:	431,350.00	26,546.55	316,603.00	114,747.00	0.00	114,747.00	26.60
	Dept 0300 Sub Totals:	100.00	0.00	0.00	100.00	0.00		
	Fund Revenue Sub Totals:	431,250.00	26,546.55	316,603.00	114,647.00	0.00	114,647.00	26.58
	Fund Expense Sub Totals:	431,350.00	26,546.55	316,603.00	114,747.00	0.00	114,747.00	26.60
	Fund 030 Sub Totals:	100.00	0.00	0.00	100.00	0.00		
Fund 031	Act 1809 of 2001 Court Auto							
Dept 031-0300	Court							
R40	Fines & Forfeitures							
031-0300-4408	Act 1809 of 2001 Revenue	26,000.00	3,185.00	32,098.90	-6,098.90	0.00	-6,098.90	0.00
	R40 Sub Totals:	26,000.00	3,185.00	32,098.90	-6,098.90	0.00	-6,098.90	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Interest Revenue	20.00	3.79	33.09	-13.09	0.00	-13.09	0.00
031-0300-4850	Interest Revenue							
R85 Sub Totals:		20.00	3.79	33.09	-13.09	0.00	-13.09	0.00
Revenue Sub Totals:								
E60	Miscellaneous Expense	26,020.00	3,188.79	32,131.99	-6,111.99	0.00	-6,111.99	0.00
031-0300-5608	Software - New & Renewals							
E60 Sub Totals:		32,250.00	4,069.18	20,578.04	11,671.96	0.00	11,671.96	36.19
Expense Sub Totals:								
E60 Sub Totals:		32,250.00	4,069.18	20,578.04	11,671.96	0.00	11,671.96	36.19
Dept 0300 Sub Totals:		6,230.00	880.39	-11,553.95	17,783.95	0.00		
Fund Revenue Sub Totals:		26,020.00	3,188.79	32,131.99	-6,111.99	0.00	-6,111.99	0.00
Fund Expense Sub Totals:		32,250.00	4,069.18	20,578.04	11,671.96	0.00	11,671.96	36.19
Fund 031 Sub Totals:		6,230.00	880.39	-11,553.95	17,783.95	0.00		
Fund 045	Park 1/8 Sales Tax O & M							
Dept 045-0400	Parks							
R10	Taxes - Sales							
045-0400-4110	Park 1/8 Sales Tax	556,500.00	44,019.24	469,891.82	86,608.18	0.00	86,608.18	15.56
R10 Sub Totals:		556,500.00	44,019.24	469,891.82	86,608.18	0.00	86,608.18	15.56
R85	Interest Revenue	30.00	5.58	48.53	-18.53	0.00	-18.53	0.00
045-0400-4850	Interest Revenue							
R85 Sub Totals:		30.00	5.58	48.53	-18.53	0.00	-18.53	0.00
Revenue Sub Totals:								
E62	Intergovernmental Tsfr	556,530.00	44,024.82	469,940.35	86,589.65	0.00	86,589.65	15.56
045-0400-5620	Xfer to General							
E62 Sub Totals:		556,500.00	46,375.00	463,750.00	92,750.00	0.00	92,750.00	16.67
Expense Sub Totals:		556,500.00	46,375.00	463,750.00	92,750.00	0.00	92,750.00	16.67
Dept 0400 Sub Totals:		-30.00	2,350.18	-6,190.35	6,160.35	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	556,530.00	44,024.82	469,940.35	86,589.65	0.00	86,589.65	15.56
	Fund Expense Sub Totals:	556,500.00	46,375.00	463,750.00	92,750.00	0.00	92,750.00	16.67
Fund 050	Fund 045 Sub Totals:	-30.00	2,350.18	-6,190.35	6,160.35	0.00		
Dept 050-0500	Fire Donation							
R68	Fire							
050-0500-4680	Donation Revenue	1,000.00	750.00	9,050.00	-8,050.00	0.00	-8,050.00	0.00
	Donation Revenue	1,000.00	750.00	9,050.00	-8,050.00	0.00	-8,050.00	0.00
R85	R68 Sub Totals:	0.00	0.40	2.30	-2.30	0.00	-2.30	0.00
050-0500-4850	Interest Revenue							
	Interest Revenue	0.00	0.40	2.30	-2.30	0.00	-2.30	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	1,000.00	750.40	9,052.30	-8,052.30	0.00	-8,052.30	0.00
E68	Donation Expense							
050-0500-5580	Donations Expense Fire	1,000.00	6,000.00	12,074.41	-11,074.41	0.00	-11,074.41	0.00
	E68 Sub Totals:	1,000.00	6,000.00	12,074.41	-11,074.41	0.00	-11,074.41	0.00
	Expense Sub Totals:	1,000.00	6,000.00	12,074.41	-11,074.41	0.00	-11,074.41	0.00
	Dept 0500 Sub Totals:	0.00	5,249.60	3,022.11	-3,022.11	0.00		
	Fund Revenue Sub Totals:	1,000.00	750.40	9,052.30	-8,052.30	0.00	-8,052.30	0.00
	Fund Expense Sub Totals:	1,000.00	6,000.00	12,074.41	-11,074.41	0.00	-11,074.41	0.00
	Fund 050 Sub Totals:	0.00	5,249.60	3,022.11	-3,022.11	0.00		
Fund 051	Act 833 of 1991 Fire							
Dept 051-0500	Fire							
R15	Taxes - Property	15,000.00	6,635.14	17,250.39	-2,250.39	0.00	-2,250.39	0.00
051-0500-4150	State Turnback	15,000.00	6,635.14	17,250.39	-2,250.39	0.00	-2,250.39	0.00
	R15 Sub Totals:							
R85	Interest Revenue	15.00	1.85	15.18	-0.18	0.00	-0.18	0.00
051-0500-4850	Interest Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85 Sub Totals:		15.00	1.85	15.18	-0.18	0.00	-0.18	0.00
Revenue Sub Totals:		15,015.00	6,636.99	17,265.57	-2,250.57	0.00	-2,250.57	0.00
Operations Expense								
Act 833 Expense		15,015.00	0.00	4,905.61	10,109.39	0.00	10,109.39	67.33
E40 Sub Totals:		15,015.00	0.00	4,905.61	10,109.39	0.00	10,109.39	67.33
Expense Sub Totals:		15,015.00	0.00	4,905.61	10,109.39	0.00	10,109.39	67.33
Dept 0500 Sub Totals:		0.00	-6,636.99	-12,359.96	12,359.96	0.00		
Fund Revenue Sub Totals:		15,015.00	6,636.99	17,265.57	-2,250.57	0.00	-2,250.57	0.00
Fund Expense Sub Totals:		15,015.00	0.00	4,905.61	10,109.39	0.00	10,109.39	67.33
Fund 051 Sub Totals:		0.00	-6,636.99	-12,359.96	12,359.96	0.00		
Fire 3/8 SalesTax								
Fire								
Taxes - Sales								
Fire 3/8 Sales Tax		1,669,500.00	132,057.72	1,409,675.38	259,824.62	0.00	259,824.62	15.56
R10 Sub Totals:		1,669,500.00	132,057.72	1,409,675.38	259,824.62	0.00	259,824.62	15.56
Interest Revenue								
Interest Revenue		100.00	3.86	25.70	74.30	0.00	74.30	74.30
R85 Sub Totals:		100.00	3.86	25.70	74.30	0.00	74.30	74.30
Revenue Sub Totals:		1,669,600.00	132,061.58	1,409,701.08	259,898.92	0.00	259,898.92	15.57
Intergovernmental Tsfr								
Xfer to General		1,493,470.00	139,125.00	1,361,911.66	131,558.34	0.00	131,558.34	8.81
E62 Sub Totals:		1,493,470.00	139,125.00	1,361,911.66	131,558.34	0.00	131,558.34	8.81
Fixed Assets								
Fixed Assets - Fire Trucks		169,000.00	0.00	29,228.38	139,771.62	0.00	139,771.62	82.71
E80 Sub Totals:		169,000.00	0.00	29,228.38	139,771.62	0.00	139,771.62	82.71
Interest Expense								
Interest Expense		7,030.00	0.00	87.30	6,942.70	0.00	6,942.70	98.76

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E85 Sub Totals:		7,030.00	0.00	87.30	6,942.70	0.00	6,942.70	98.76
Expense Sub Totals:		1,669,500.00	139,125.00	1,391,227.34	278,272.66	0.00	278,272.66	16.67
Dept 0500 Sub Totals:		-100.00	7,063.42	-18,473.74	18,373.74	0.00		
Fund Revenue Sub Totals:		1,669,600.00	132,061.58	1,409,701.08	259,898.92	0.00	259,898.92	15.57
Fund Expense Sub Totals:		1,669,500.00	139,125.00	1,391,227.34	278,272.66	0.00	278,272.66	16.67
Fund 055 Sub Totals:		-100.00	7,063.42	-18,473.74	18,373.74	0.00		
Police Donation								
Police								
Donation Revenue		1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
Donation Revenue		1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
R85 Sub Totals:		5.00	0.00	0.54	4.46	0.00	4.46	89.20
Interest Revenue								
Interest Revenue		5.00	0.00	0.54	4.46	0.00	4.46	89.20
R85 Sub Totals:		5.00	0.00	0.54	4.46	0.00	4.46	89.20
Revenue Sub Totals:		1,005.00	0.00	0.54	1,004.46	0.00	1,004.46	99.95
Miscellaneous Expense								
Miscellaneous Expense		1,005.00	0.00	1,604.00	-599.00	0.00	-599.00	0.00
E60 Sub Totals:		1,005.00	0.00	1,604.00	-599.00	0.00	-599.00	0.00
Expense Sub Totals:		1,005.00	0.00	1,604.00	-599.00	0.00	-599.00	0.00
Dept 0600 Sub Totals:		0.00	0.00	1,603.46	-1,603.46	0.00		
Fund Revenue Sub Totals:		1,005.00	0.00	0.54	1,004.46	0.00	1,004.46	99.95
Fund Expense Sub Totals:		1,005.00	0.00	1,604.00	-599.00	0.00	-599.00	0.00
Fund 060 Sub Totals:		0.00	0.00	1,603.46	-1,603.46	0.00		
Act 918 of 1983 Police								
Police								
Fines & Forfeitures								
Admin of Justice Revenue		15,000.00	1,342.64	13,426.40	1,573.60	0.00	1,573.60	10.49

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R40 Sub Totals:	15,000.00	1,342.64	13,426.40	1,573.60	0.00	1,573.60	10.49
061-0600-4850	Interest Revenue							
	Interest Revenue	10.00	1.99	16.23	-6.23	0.00	-6.23	0.00
	R85 Sub Totals:	10.00	1.99	16.23	-6.23	0.00	-6.23	0.00
	Revenue Sub Totals:	15,010.00	1,344.63	13,442.63	1,567.37	0.00	1,567.37	10.44
E60	Miscellaneous Expense							
061-0600-5600	Misc Expense	0.00	0.00	1,100.00	-1,100.00	0.00	-1,100.00	0.00
	E60 Sub Totals:	0.00	0.00	1,100.00	-1,100.00	0.00	-1,100.00	0.00
	Expense Sub Totals:	0.00	0.00	1,100.00	-1,100.00	0.00	-1,100.00	0.00
	Dept 0600 Sub Totals:	-15,010.00	-1,344.63	-12,342.63	-2,667.37	0.00		
	Fund Revenue Sub Totals:	15,010.00	1,344.63	13,442.63	1,567.37	0.00	1,567.37	10.44
	Fund Expense Sub Totals:	0.00	0.00	1,100.00	-1,100.00	0.00	-1,100.00	0.00
	Fund 061 Sub Totals:	-15,010.00	-1,344.63	-12,342.63	-2,667.37	0.00		
Fund 062	Act 988 of 1991 Emerg Veh							
Dept 062-0600	Police							
R40	Fines & Forfeitures							
062-0600-4402	Act 988 of 1991 Revenue	12,000.00	683.00	10,706.89	1,293.11	0.00	1,293.11	10.78
	R40 Sub Totals:	12,000.00	683.00	10,706.89	1,293.11	0.00	1,293.11	10.78
R85	Interest Revenue							
062-0600-4850	Interest Revenue	10.00	1.17	9.24	0.76	0.00	0.76	7.60
	R85 Sub Totals:	10.00	1.17	9.24	0.76	0.00	0.76	7.60
	Revenue Sub Totals:	12,010.00	684.17	10,716.13	1,293.87	0.00	1,293.87	10.77
E40	Operations Expense							
062-0600-5420	Act 988 Expense	12,010.00	0.00	1,019.25	10,990.75	0.00	10,990.75	91.51
	E40 Sub Totals:	12,010.00	0.00	1,019.25	10,990.75	0.00	10,990.75	91.51
	Expense Sub Totals:	12,010.00	0.00	1,019.25	10,990.75	0.00	10,990.75	91.51

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0600 Sub Totals:	0.00	-684.17	-9,696.88	9,696.88	0.00		
	Fund Revenue Sub Totals:	12,010.00	684.17	10,716.13	1,293.87	0.00	1,293.87	10.77
	Fund Expense Sub Totals:	12,010.00	0.00	1,019.25	10,990.75	0.00	10,990.75	91.51
Fund 066	Fund 062 Sub Totals:	0.00	-684.17	-9,696.88	9,696.88	0.00		
Dept 066-0600	Federal Drug Control							
R40	Police							
066-0600-4418	Fines & Forfeitures							
	Drug Seizure Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R40 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.11	0.99	-0.99	0.00	-0.99	0.00
066-0600-4850	Interest Revenue	0.00	0.11	0.99	-0.99	0.00	-0.99	0.00
R85 Sub Totals:		0.00	0.11	0.99	-0.99	0.00	-0.99	0.00
Revenue Sub Totals:		0.00	0.11	0.99	-0.99	0.00	-0.99	0.00
E60	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
066-0600-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0600 Sub Totals:		0.00	-0.11	-0.99	0.99	0.00		
Fund Revenue Sub Totals:		0.00	0.11	0.99	-0.99	0.00	-0.99	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 066 Sub Totals:		0.00	-0.11	-0.99	0.99	0.00		
State Drug Control								
Police								
Fines & Forfeitures								
Drug Seizure Revenue		2,500.00	0.00	826.00	1,674.00	0.00	1,674.00	66.96
R40 Sub Totals:		2,500.00	0.00	826.00	1,674.00	0.00	1,674.00	66.96
Interest Revenue								
Interest Revenue		5.00	0.65	5.74	-0.74	0.00	-0.74	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	5.00	0.65	5.74	-0.74	0.00	-0.74	0.00
	Revenue Sub Totals:							
	Miscellaneous Expense	2,505.00	0.65	831.74	1,673.26	0.00	1,673.26	66.80
	Miscellaneous Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E60	E60 Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Expense Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Dept 0600 Sub Totals:	-5.00	-0.65	-831.74	826.74	0.00		
	Fund Revenue Sub Totals:	2,505.00	0.65	831.74	1,673.26	0.00	1,673.26	66.80
	Fund Expense Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Fund 068 Sub Totals:	-5.00	-0.65	-831.74	826.74	0.00		
Fund 080	Street Fund							
Dept 080-0000	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0000-4900	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:							
	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0000-5824	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 080-0140	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
E01	Stormwater							
080-0140-5000	Personnel Expense	94,369.73	6,721.60	70,379.31	23,990.42	0.00	23,990.42	25.42
080-0140-5010	Salary Expense	1,000.00	62.52	146.05	853.95	0.00	853.95	85.40
080-0140-5020	Overtime Expense	7,047.05	505.50	5,260.26	1,786.79	0.00	1,786.79	25.36
080-0140-5022	FICA Expense	540.00	0.00	259.38	280.62	0.00	280.62	51.97
080-0140-5025	Unemployment Expense	500.00	0.00	444.34	55.66	0.00	55.66	11.13
080-0140-5030	Worker's Comp Expense	13,590.22	1,039.33	10,556.24	3,033.98	0.00	3,033.98	22.32
	APERS Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0140-5040	Health Insurance Expense	26,150.04	1,651.96	16,519.60	9,630.44	0.00	9,630.44	36.83
080-0140-5050	Physical & Drug Screen Exp	325.00	92.00	375.00	-50.00	0.00	-50.00	0.00
080-0140-5055	Uniform Expense	2,400.00	0.00	929.98	1,470.02	0.00	1,470.02	61.25
080-0140-5060	Travel & Training Expense	4,500.00	0.00	2,280.60	2,219.40	0.00	2,219.40	49.32
E01 Sub Totals:		150,422.04	10,072.91	107,150.76	43,271.28	0.00	43,271.28	28.77
E10	Building & Grounds Exp							
080-0140-5115	Communication Exp - Telephone	700.00	52.95	516.06	183.94	0.00	183.94	26.28
080-0140-5116	Communication Exp - Cellular	3,452.00	170.49	1,533.67	1,918.33	0.00	1,918.33	55.57
E10 Sub Totals:		4,152.00	223.44	2,049.73	2,102.27	0.00	2,102.27	50.63
E20	Vehicle Expense							
080-0140-5200	Fuel Expense	6,000.00	787.77	4,877.49	1,122.51	900.18	222.33	3.71
080-0140-5210	Service & Repair - Vehicle	2,000.00	156.03	838.51	1,161.49	0.00	1,161.49	58.07
080-0140-5218	Tire Expense	2,000.00	0.00	1,975.37	24.63	0.00	24.63	1.23
080-0140-5225	Insurance Expense - Vehicle	1,000.00	0.00	846.77	153.23	0.00	153.23	15.32
E20 Sub Totals:		11,000.00	943.80	8,538.14	2,461.86	900.18	1,561.68	14.20
E30	Supply Expense							
080-0140-5300	Supplies - Office	500.00	0.00	429.43	70.57	0.00	70.57	14.11
080-0140-5322	Supplies - Operating	6,000.00	140.85	4,859.43	1,140.57	0.00	1,140.57	19.01
080-0140-5380	Prisoner Care Expense	3,000.00	361.42	2,109.42	890.58	0.00	890.58	29.69
E30 Sub Totals:		9,500.00	502.27	7,398.28	2,101.72	0.00	2,101.72	22.12
E40	Operations Expense							
080-0140-5515	Special Elec or Permit Fee Exp	1,200.00	0.00	200.00	1,000.00	0.00	1,000.00	83.33
080-0140-5520	Public Education Expense	2,500.00	931.42	1,567.78	932.22	924.88	7.34	0.29
E40 Sub Totals:		3,700.00	931.42	1,767.78	1,932.22	924.88	1,007.34	27.23
E55	Professional Services							
080-0140-5571	Prof Services - Engineering	110,000.00	37.50	32,043.25	77,956.75	11,508.36	66,448.39	60.41
080-0140-5574	Prof Services - GIS	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
080-0140-5589	Prof Services - Printing	250.00	0.00	0.00	250.00	364.24	-114.24	0.00
E55 Sub Totals:		116,750.00	37.50	32,043.25	84,706.75	11,872.60	72,834.15	62.38
Expense Sub Totals:		295,524.04	12,711.34	158,947.94	136,576.10	13,697.66	122,878.44	41.58
Dept 080-0800	Street	295,524.04	12,711.34	158,947.94	136,576.10	13,697.66		
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax Expires 7/2023	326,000.00	32,977.61	319,991.93	6,008.07	0.00	6,008.07	1.84

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R10 Sub Totals:		326,000.00	32,977.61	319,991.93	6,008.07	0.00	6,008.07	1.84
R15	Taxes - Property							
080-0800-4150	State Turnback	752,295.04	67,597.43	657,565.21	94,729.83	0.00	94,729.83	12.59
080-0800-4151	Saline County Treasurer	332,400.00	35,009.06	314,576.12	17,823.88	0.00	17,823.88	5.36
R15 Sub Totals:		1,084,695.04	102,606.49	972,141.33	112,553.71	0.00	112,553.71	10.38
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	25,000.00	225.00	1,752.00	23,248.00	0.00	23,248.00	92.99
R60 Sub Totals:		25,000.00	225.00	1,752.00	23,248.00	0.00	23,248.00	92.99
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfr Designated Tax - Street	2,086,000.00	111,333.33	1,113,333.30	972,666.70	0.00	972,666.70	46.63
R62 Sub Totals:		2,086,000.00	111,333.33	1,113,333.30	972,666.70	0.00	972,666.70	46.63
R64	Reimbursement							
080-0800-4640	Reimbursement Revenue	395,000.00	0.00	801,294.90	-406,294.90	0.00	-406,294.90	0.00
R64 Sub Totals:		395,000.00	0.00	801,294.90	-406,294.90	0.00	-406,294.90	0.00
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	31.91	600.61	149.39	0.00	149.39	19.92
R85 Sub Totals:		750.00	31.91	600.61	149.39	0.00	149.39	19.92
Revenue Sub Totals:		3,917,445.04	247,174.34	3,209,114.07	708,330.97	0.00	708,330.97	18.08
E01	Personnel Expense							
080-0800-5000	Salary Expense	444,710.72	35,714.58	358,358.91	86,351.81	0.00	86,351.81	19.42
080-0800-5005	SWB Reimbursement	132,166.00	11,013.84	110,138.32	22,027.68	0.00	22,027.68	16.67
080-0800-5010	Overtime Expense	15,000.00	66.38	5,157.30	9,842.70	0.00	9,842.70	65.62
080-0800-5020	FICA Expense	33,647.00	2,692.52	27,391.26	6,255.74	0.00	6,255.74	18.59
080-0800-5022	Unemployment Expense	2,750.03	171.59	1,108.82	1,641.21	0.00	1,641.21	59.68
080-0800-5025	Worker's Comp Expense	17,809.00	0.00	11,047.50	6,761.50	0.00	6,761.50	37.97
080-0800-5030	APERS Expense	66,382.37	5,481.63	51,892.19	14,490.18	0.00	14,490.18	21.83
080-0800-5040	Health Insurance Expense	102,172.08	7,850.83	69,189.73	32,982.35	0.00	32,982.35	32.28
080-0800-5050	Physical & Drug Screen Exp	2,000.00	-55.00	1,000.00	1,000.00	0.00	1,000.00	50.00
080-0800-5055	Uniform Expense	11,000.00	0.00	5,125.61	5,874.39	587.87	5,286.52	48.06
080-0800-5060	Travel & Training Expense	4,500.00	63.16	2,296.48	2,203.52	0.00	2,203.52	48.97
E01 Sub Totals:		832,137.20	62,999.53	642,706.12	189,431.08	587.87	188,843.21	22.69
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	5,670.16	167.54	502.62	5,167.54	167.54	5,000.00	88.18
080-0800-5104	Repairs & Maint - Grounds	0.00	0.00	535.10	-535.10	0.00	-535.10	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5110	Utilities - Electric	18,500.00	1,814.38	17,959.70	540.30	0.00	540.30	2.92
080-0800-5111	Utilities - Gas	2,500.00	21.65	1,370.40	1,129.60	0.00	1,129.60	45.18
080-0800-5112	Utilities - Water	4,850.00	1,693.01	5,218.78	-368.78	0.00	-368.78	0.00
080-0800-5115	Communication Exp - Telephone	15,060.00	442.64	4,371.82	10,688.18	0.00	10,688.18	70.97
080-0800-5116	Communication Exp - Cellular	4,000.00	359.78	3,554.93	445.07	0.00	445.07	11.13
080-0800-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	1,456.65	43.35	2.89
080-0800-5130	Sanitation	3,550.00	307.72	2,960.74	589.26	0.00	589.26	16.60
080-0800-5140	Supplies - B&G	6,600.00	0.00	1,385.19	5,214.81	0.00	5,214.81	79.01
080-0800-5142	Janitorial Supplies and Main	2,000.00	123.17	1,108.53	891.47	123.17	768.30	38.42
080-0800-5145	Tools	10,000.00	626.04	11,102.87	-1,102.87	853.60	-1,956.47	0.00
E10 Sub Totals:		74,230.16	5,555.93	50,070.68	24,159.48	2,600.96	21,558.52	29.04
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	50,000.00	8,013.58	38,711.99	11,288.01	7,894.82	3,393.19	6.79
080-0800-5210	Service & Repair - Vehicle	60,000.00	3,307.70	39,646.90	20,353.10	223.44	20,129.66	33.55
080-0800-5218	Tire Expense	7,000.00	43.59	1,810.10	5,189.90	3,302.08	1,887.82	26.97
080-0800-5225	Insurance Expense - Vehicle	25,000.00	629.20	20,314.62	4,685.38	-6,787.83	11,473.21	45.89
080-0800-5230	Radios	4,750.00	0.00	0.00	4,750.00	0.00	4,750.00	100.00
080-0800-5240	Equipment Rental	37,000.00	0.00	0.00	37,000.00	0.00	37,000.00	100.00
E20 Sub Totals:		183,750.00	11,994.07	100,483.61	83,266.39	4,632.51	78,633.88	42.79
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	36.13	6,446.05	-2,446.05	0.00	-2,446.05	0.00
080-0800-5316	Supplies - Signs	35,500.00	0.00	1,907.10	33,592.90	0.00	33,592.90	94.63
080-0800-5322	Supplies - Operating	100,000.00	4,498.22	114,050.31	-14,050.31	16,466.00	-30,516.31	0.00
080-0800-5323	Material and Maint	20,000.00	4,424.00	40,889.73	-20,889.73	5,867.49	-26,757.22	0.00
080-0800-5350	Postage Expense	500.00	0.00	52.67	447.33	0.00	447.33	89.47
080-0800-5380	Prisoner Care Expense	3,000.00	0.00	751.91	2,248.09	0.00	2,248.09	74.94
E30 Sub Totals:		163,000.00	8,958.35	164,097.77	-1,097.77	22,333.49	-23,431.26	0.00
E40	Operations Expense							
080-0800-5480	Ducs & Subscriptions	750.00	2,463.48	3,554.09	-2,804.09	0.00	-2,804.09	0.00
080-0800-5530	Safety Program	1,500.00	177.59	658.52	841.48	0.00	841.48	56.10
080-0800-5545	Street Paving Expense	150,000.00	0.00	71,436.11	78,563.89	0.00	78,563.89	52.38
080-0800-5546	Street Lights Installed	125,000.00	7,849.13	86,217.78	38,782.22	0.00	38,782.22	31.03
080-0800-5547	Traffic Signal Maintenance	15,000.00	0.00	1,447.19	13,552.81	0.00	13,552.81	90.35
E40 Sub Totals:		292,250.00	10,490.20	163,313.69	128,936.31	0.00	128,936.31	44.12
E55	Professional Services							
080-0800-5550	Prof Services - Acctg & Audit	21,500.00	0.00	10,980.00	10,520.00	0.00	10,520.00	48.93
080-0800-5553	Prof Services - Advertising	2,500.00	0.00	1,690.44	809.56	0.00	809.56	32.38
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	666.08	333.92	0.00	333.92	33.39

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5571	Prof Services - Engineering	40,000.00	37.50	13,988.79	26,011.21	8,277.21	17,734.00	44.34
080-0800-5586	Prof Services - Other	228,500.00	7,721.00	67,938.47	160,561.53	8,077.70	152,483.83	66.73
080-0800-5589	Prof Services - Printing	500.00	0.00	209.28	290.72	43.80	246.92	49.38
E55 Sub Totals:		294,000.00	7,758.50	95,473.06	198,526.94	16,398.71	182,128.23	61.95
E60	Miscellaneous Expense							
080-0800-5604	Hardware - New & Renewals	25,400.00	300.00	6,835.34	18,564.66	0.00	18,564.66	73.09
080-0800-5606	IT Project & Labor	18,500.00	0.00	17,450.06	1,049.94	315.00	734.94	3.97
080-0800-5608	Software - New & Renewals	20,015.00	7,987.84	17,438.99	2,576.01	2,500.00	76.01	0.38
080-0800-5614	Copiers & Maintenance	2,760.00	0.00	62.66	2,697.34	0.00	2,697.34	97.73
E60 Sub Totals:		66,675.00	8,287.84	41,787.05	24,887.95	2,815.00	22,072.95	33.11
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Vehicles/Other	169,500.00	0.00	156,260.85	13,239.15	0.00	13,239.15	7.81
080-0800-5810	Fixed Assets - Equipment	309,000.00	0.00	219,354.84	89,645.16	61,500.00	28,145.16	9.11
080-0800-5816	Fixed Assets - Infrastructure	130,000.00	0.00	69,469.25	60,530.75	73,684.00	-13,153.25	0.00
080-0800-5828	Projects	2,506,396.24	0.00	2,364,399.89	141,996.35	1,485,713.32	-1,343,716.97	0.00
080-0800-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		3,114,896.24	0.00	2,809,484.83	305,411.41	1,620,897.32	-1,315,485.91	0.00
E90	Construction Projects							
080-0800-5910	Projects - Overlays	573,491.28	0.00	0.00	573,491.28	0.00	573,491.28	100.00
E90 Sub Totals:		573,491.28	0.00	0.00	573,491.28	0.00	573,491.28	100.00
Expense Sub Totals:		5,594,429.88	116,044.42	4,067,416.81	1,527,013.07	1,670,265.86	-143,252.79	0.00
Dept 0800 Sub Totals:		1,676,984.84	-131,129.92	858,302.74	818,682.10	1,670,265.86		
Fund Revenue Sub Totals:		3,917,445.04	247,174.34	3,209,114.07	708,330.97	0.00	708,330.97	18.08
Fund Expense Sub Totals:		5,889,953.92	128,755.76	4,226,364.75	1,663,589.17	1,683,963.52	-20,374.35	0.00
Fund 080 Sub Totals:		1,972,508.88	-118,418.58	1,017,250.68	955,258.20	1,683,963.52		
Special Redemp - 2016 Bond								
Dept 110-0100	Administration							
R62	Intergovernmental Tsfrs							
110-0100-4623	Xfer from Other Fund	0.00	8,868.23	9,562.37	-9,562.37	0.00	-9,562.37	0.00
R62 Sub Totals:		0.00	8,868.23	9,562.37	-9,562.37	0.00	-9,562.37	0.00
Interest Revenue								
110-0100-4855	Gain on Investment	0.00	-7,702.05	75.68	-75.68	0.00	-75.68	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	0.00	-7,702.05	75.68	-75.68	0.00	-75.68	0.00
	Revenue Sub Totals:	0.00	1,166.18	9,638.05	-9,638.05	0.00	-9,638.05	0.00
	Dept 0100 Sub Totals:	0.00	-1,166.18	-9,638.05	9,638.05	0.00		
	Fund Revenue Sub Totals:	0.00	1,166.18	9,638.05	-9,638.05	0.00	-9,638.05	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 110 Sub Totals:	0.00	-1,166.18	-9,638.05	9,638.05	0.00		
Fund 113	Debt Service Reserve Fund							
Dept 113-0100	Administration							
R85	Interest Revenue	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
113-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4855	Gain on Investment							
	R85 Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	Revenue Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
E62	Intergovernmental Trsf							
113-0100-5626	Xfer to other fund	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	E62 Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	Interest Expense							
E85	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-5755								
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	Dept 0100 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	Fund Expense Sub Totals:	0.00	1,150.35	9,559.81	-9,559.81	0.00	-9,559.81	0.00
	Fund 113 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Fund 114	2016 Bond Fund							
Dept 114-0000								
E72	Bond Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
114-0000-5722	Bond Principle Pmt	553,000.00	0.00	552,371.89	628.11	0.00	628.11	0.11
114-0000-5724	Bond Fees	0.00	0.00	950.00	-950.00	0.00	-950.00	0.00
E72 Sub Totals:		553,000.00	0.00	553,321.89	-321.89	0.00	-321.89	0.00
E85	Interest Expense							
114-0000-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		553,000.00	0.00	553,321.89	-321.89	0.00	-321.89	0.00
Dept 114-0100	Dept 0000 Sub Totals:	553,000.00	0.00	553,321.89	-321.89	0.00		
R10	Administration							
114-0100-4610	Taxes - Sales	1,300,296.61	176,076.96	1,879,567.21	-579,270.60	0.00	-579,270.60	0.00
	Loan Proceeds from Sales Tax							
R10 Sub Totals:		1,300,296.61	176,076.96	1,879,567.21	-579,270.60	0.00	-579,270.60	0.00
Revenue Sub Totals:		1,300,296.61	176,076.96	1,879,567.21	-579,270.60	0.00	-579,270.60	0.00
Dept 114-0400	Dept 0100 Sub Totals:	-1,300,296.61	-176,076.96	-1,879,567.21	579,270.60	0.00		
R10	Parks							
114-0400-4610	Taxes - Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan Bond rev from Sales Tax							
R10 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
114-0400-4623	Xfer from other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
114-0400-4850	Interest Revenue	0.00	1,966.49	10,273.99	-10,273.99	0.00	-10,273.99	0.00
R85 Sub Totals:		0.00	1,966.49	10,273.99	-10,273.99	0.00	-10,273.99	0.00
Revenue Sub Totals:		0.00	1,966.49	10,273.99	-10,273.99	0.00	-10,273.99	0.00
E62	Intergovernmental Tsfr							
114-0400-5626	Xfer to other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0400 Sub Totals:	0.00	-1,966.49	-10,273.99	10,273.99	0.00		
	Fund Revenue Sub Totals:	1,300,296.61	178,043.45	1,889,841.20	-589,544.59	0.00	-589,544.59	0.00
	Fund Expense Sub Totals:	553,000.00	0.00	553,321.89	-321.89	0.00	-321.89	0.00
Fund 147	Fund 114 Sub Totals:	-747,296.61	-178,043.45	-1,336,519.31	589,222.70	0.00		
Dept 147-0400	2016 Parks/Rec Const Fund							
R85	Parks							
147-0400-4850	Interest Revenue	0.00	4,084.88	46,261.75	-46,261.75	0.00	-46,261.75	0.00
	Interest Revenue	0.00	4,084.88	46,261.75	-46,261.75	0.00	-46,261.75	0.00
	R85 Sub Totals:	0.00	4,084.88	46,261.75	-46,261.75	0.00	-46,261.75	0.00
	Revenue Sub Totals:							
E90	Construction Projects	3,200,000.00	645,274.70	2,323,403.11	876,596.89	0.00	876,596.89	27.39
147-0400-5900	Construction Projects							
	E90 Sub Totals:	3,200,000.00	645,274.70	2,323,403.11	876,596.89	0.00	876,596.89	27.39
	Expense Sub Totals:							
	Dept 0400 Sub Totals:	3,200,000.00	641,189.82	2,277,141.36	922,858.64	0.00		
	Fund Revenue Sub Totals:	0.00	4,084.88	46,261.75	-46,261.75	0.00	-46,261.75	0.00
	Fund Expense Sub Totals:	3,200,000.00	645,274.70	2,323,403.11	876,596.89	0.00	876,596.89	27.39
	Fund 147 Sub Totals:	3,200,000.00	641,189.82	2,277,141.36	922,858.64	0.00		
Fund 157	2016 Fire Construction Fund							
Dept 157-0500	Fire							
R85	Interest Revenue	0.00	1,467.52	36,069.07	-36,069.07	0.00	-36,069.07	0.00
157-0500-4850	Interest Revenue	0.00	1,467.52	36,069.07	-36,069.07	0.00	-36,069.07	0.00
	R85 Sub Totals:	0.00	1,467.52	36,069.07	-36,069.07	0.00	-36,069.07	0.00
	Revenue Sub Totals:							
E90	Construction Projects	4,500,000.00	80,929.40	3,842,749.76	657,250.24	0.00	657,250.24	14.61
157-0500-5900	Construction Projects							
	E90 Sub Totals:	4,500,000.00	80,929.40	3,842,749.76	657,250.24	0.00	657,250.24	14.61

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	4,500,000.00	80,929.40	3,842,749.76	657,250.24	0.00	657,250.24	14.61
	Dept 0500 Sub Totals:	4,500,000.00	79,461.88	3,806,680.69	693,319.31	0.00		
	Fund Revenue Sub Totals:	0.00	1,467.52	36,069.07	-36,069.07	0.00	-36,069.07	0.00
	Fund Expense Sub Totals:	4,500,000.00	80,929.40	3,842,749.76	657,250.24	0.00	657,250.24	14.61
Fund 165	Fund 157 Sub Totals:	4,500,000.00	79,461.88	3,806,680.69	693,319.31	0.00		
Dept 165-0000	Police Fleet							
E62	Police							
165-0000-5626	Intergovernmental Tsfr							
	Xfcr to Other	1,143,850.35	0.00	1,114,385.35	29,465.00	0.00	29,465.00	2.58
	E62 Sub Totals:	1,143,850.35	0.00	1,114,385.35	29,465.00	0.00	29,465.00	2.58
E72	Bond Expense							
165-0000-5898	Bond Contra Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,143,850.35	0.00	1,114,385.35	29,465.00	0.00	29,465.00	2.58
Dept 165-0600	Dept 0000 Sub Totals:	1,143,850.35	0.00	1,114,385.35	29,465.00	0.00		
R72	Police							
165-0600-4610	Bond Revenue	1,114,385.35	0.00	1,114,385.00	0.35	0.00	0.35	0.00
	Loan - Police Fleet 2016							
	R72 Sub Totals:	1,114,385.35	0.00	1,114,385.00	0.35	0.00	0.35	0.00
R85	Interest Revenue							
165-0600-4850	Interest Revenue	0.00	0.00	0.35	-0.35	0.00	-0.35	0.00
	R85 Sub Totals:	0.00	0.00	0.35	-0.35	0.00	-0.35	0.00
	Revenue Sub Totals:	1,114,385.35	0.00	1,114,385.35	0.00	0.00	0.00	0.00
	Dept 0600 Sub Totals:	-1,114,385.35	0.00	-1,114,385.35	0.00	0.00		
	Fund Revenue Sub Totals:	1,114,385.35	0.00	1,114,385.35	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	1,143,850.35	0.00	1,114,385.35	29,465.00	0.00	29,465.00	2.58

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 185	Fund 165 Sub Totals:	29,465.00	0.00	0.00	29,465.00	0.00		
Dept 185-0800	Street Bond 2016 DS							
R62	Street							
185-0800-4627	Intergovernmental Tsfrs							
	Xfer from Other	648,000.00	53,827.33	537,998.74	110,001.26	0.00	110,001.26	16.98
	R62 Sub Totals:	648,000.00	53,827.33	537,998.74	110,001.26	0.00	110,001.26	16.98
R85	Interest Revenue							
185-0800-4850	Interest Revenue	0.00	389.16	2,759.15	-2,759.15	0.00	-2,759.15	0.00
185-0800-4852	Dividend Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	389.16	2,759.15	-2,759.15	0.00	-2,759.15	0.00
E62	Revenue Sub Totals:	648,000.00	54,216.49	540,757.89	107,242.11	0.00	107,242.11	16.55
185-0800-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-5722	Bond Expense							
185-0800-5724	Bond Principal Pmt	648,000.00	0.00	325,000.00	323,000.00	0.00	323,000.00	49.85
	Bond Fee	1,200.00	83.33	833.34	366.66	0.00	366.66	30.56
	E72 Sub Totals:	649,200.00	83.33	325,833.34	323,366.66	0.00	323,366.66	49.81
E85	Interest Expense							
185-0800-5750	Interest Expense	420,000.00	0.00	313,193.76	106,806.24	0.00	106,806.24	25.43
185-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	420,000.00	0.00	313,193.76	106,806.24	0.00	106,806.24	25.43
	Expense Sub Totals:	1,069,200.00	83.33	639,027.10	430,172.90	0.00	430,172.90	40.23
	Dept 0800 Sub Totals:	421,200.00	-54,133.16	98,269.21	322,930.79	0.00		
	Fund Revenue Sub Totals:	648,000.00	54,216.49	540,757.89	107,242.11	0.00	107,242.11	16.55
	Fund Expense Sub Totals:	1,069,200.00	83.33	639,027.10	430,172.90	0.00	430,172.90	40.23
Fund 186	Fund 185 Sub Totals:	421,200.00	-54,133.16	98,269.21	322,930.79	0.00		
Dept 186-0800	Street Bond 2016 DSR							
	Street							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	Intergovernmental Tsfrs							
186-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
186-0800-4850	Interest Revenue	0.00	514.44	4,155.76	-4,155.76	0.00	-4,155.76	0.00
186-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	514.44	4,155.76	-4,155.76	0.00	-4,155.76	0.00
Revenue Sub Totals:		0.00	514.44	4,155.76	-4,155.76	0.00	-4,155.76	0.00
E62	Intergovernmental Tsfr							
186-0800-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
186-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0800 Sub Totals:		0.00	-514.44	-4,155.76	4,155.76	0.00	0.00	0.00
Fund Revenue Sub Totals:		0.00	514.44	4,155.76	-4,155.76	0.00	-4,155.76	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 186 Sub Totals:		0.00	-514.44	-4,155.76	4,155.76	0.00	0.00	0.00
Fund 187	2016 Street Construction Fund							
Dept 187-0800	Street							
R85	Interest Revenue							
187-0800-4850	Interest Revenue	0.00	19,192.86	180,678.04	-180,678.04	0.00	-180,678.04	0.00
R85 Sub Totals:		0.00	19,192.86	180,678.04	-180,678.04	0.00	-180,678.04	0.00
Revenue Sub Totals:		0.00	19,192.86	180,678.04	-180,678.04	0.00	-180,678.04	0.00
E90	Construction Projects							
187-0800-5900	Construction Projects	6,000,000.00	385,398.78	3,141,278.67	2,858,721.33	0.00	2,858,721.33	47.65
E90 Sub Totals:		6,000,000.00	385,398.78	3,141,278.67	2,858,721.33	0.00	2,858,721.33	47.65

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	6,000,000.00	385,398.78	3,141,278.67	2,858,721.33	0.00	2,858,721.33	47.65
	Dept 0800 Sub Totals:	6,000,000.00	366,205.92	2,960,600.63	3,039,399.37	0.00		
	Fund Revenue Sub Totals:	0.00	19,192.86	180,678.04	-180,678.04	0.00	-180,678.04	0.00
	Fund Expense Sub Totals:	6,000,000.00	385,398.78	3,141,278.67	2,858,721.33	0.00	2,858,721.33	47.65
Fund 188	Fund 187 Sub Totals:	6,000,000.00	366,205.92	2,960,600.63	3,039,399.37	0.00		
Dept 188-0800	Street Bond 2016 Construction							
R62	Street							
188-0800-4627	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer from Other							
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-4850	Interest Revenue	0.00	58.67	473.94	-473.94	0.00	-473.94	0.00
188-0800-4855	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gain on Investment							
	R85 Sub Totals:	0.00	58.67	473.94	-473.94	0.00	-473.94	0.00
E85	Revenue Sub Totals:	0.00	58.67	473.94	-473.94	0.00	-473.94	0.00
188-0800-5755	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-5850	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Expense							
E90	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-5900	Construction Projects	0.00	37,460.01	37,460.01	-37,460.01	0.00	-37,460.01	0.00
	Construction Projects							
	E90 Sub Totals:	0.00	37,460.01	37,460.01	-37,460.01	0.00	-37,460.01	0.00
	Expense Sub Totals:	0.00	37,460.01	37,460.01	-37,460.01	0.00	-37,460.01	0.00
	Dept 0800 Sub Totals:	0.00	37,401.34	36,986.07	-36,986.07	0.00		
	Fund Revenue Sub Totals:	0.00	58.67	473.94	-473.94	0.00	-473.94	0.00
	Fund Expense Sub Totals:	0.00	37,460.01	37,460.01	-37,460.01	0.00	-37,460.01	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Fund 188 Sub Totals:							
Dept 500-0000	Revenue Fund - Water & WW	0.00	37,401.34	36,986.07	-36,986.07	0.00		
E40	Water and WW							
500-0000-5501	Operations Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Bad Debt Expense							
	E40 Sub Totals:							
	Expense Sub Totals:							
Dept 500-0140	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
R50	Stormwater							
500-0140-4567	Sale of Services	5,500.00	250.00	5,750.00	-250.00	0.00	-250.00	0.00
500-0140-4568	Stormwater Rev Fees	234,000.00	20,757.00	207,483.00	26,517.00	0.00	26,517.00	11.33
500-0140-4569	Stormwater Rev - Residential	28,500.00	2,688.00	27,036.00	1,464.00	0.00	1,464.00	5.14
	Stormwater Rev - Business							
	R50 Sub Totals:	268,000.00	23,695.00	240,269.00	27,731.00	0.00	27,731.00	10.35
E62	Revenue Sub Totals:	268,000.00	23,695.00	240,269.00	27,731.00	0.00	27,731.00	10.35
500-0140-5622	Intergovernmental Tsfr							
	Xfer to Fund 515	268,000.00	24,191.00	192,949.00	75,051.00	0.00	75,051.00	28.00
	E62 Sub Totals:	268,000.00	24,191.00	192,949.00	75,051.00	0.00	75,051.00	28.00
	Expense Sub Totals:	268,000.00	24,191.00	192,949.00	75,051.00	0.00	75,051.00	28.00
Dept 500-0900	Dept 0140 Sub Totals:	0.00	496.00	-47,320.00	47,320.00	0.00		
R50	Water							
500-0900-4504	Sale of Services	47,000.00	4,163.53	40,299.37	6,700.63	0.00	6,700.63	14.26
500-0900-4532	CAW Watershed	27,000.00	2,893.00	28,280.00	-1,280.00	0.00	-1,280.00	0.00
500-0900-4536	One Time Charge	185,000.00	28,256.09	28,702.93	156,297.07	0.00	156,297.07	84.48
500-0900-4537	Penalties	1,650.00	375.00	3,050.00	-1,400.00	0.00	-1,400.00	0.00
500-0900-4540	Insufficient Check Fee	22,000.00	2,100.25	15,302.00	6,698.00	0.00	6,698.00	30.45
500-0900-4542	Sales - CAW System Devel	28,000.00	2,475.00	24,639.77	3,360.23	0.00	3,360.23	12.00
500-0900-4544	Sales - FSDWA	92,000.00	13,075.00	100,486.35	-8,486.35	0.00	-8,486.35	0.00
500-0900-4548	Water Misc Income	23,000.00	2,654.75	26,254.57	-3,254.57	0.00	-3,254.57	0.00
500-0900-4550	Sales - Pump Maintenance	28,000.00	2,115.00	24,015.00	3,985.00	0.00	3,985.00	14.23
500-0900-4554	Sales - Service Charges	2,761,709.00	257,696.38	2,360,527.29	401,181.71	0.00	401,181.71	14.53
500-0900-4556	Sales - Water	29,000.00	5,050.00	34,195.00	-5,195.00	0.00	-5,195.00	0.00
500-0900-4560	Sales - Water Connections	255,000.00	24,656.09	223,712.78	31,287.22	0.00	31,287.22	12.27
	Sales Tax Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0900-4566	Woodland Hills Watershed	2,500.00	212.85	2,162.70	337.30	0.00	337.30	13.49
R50 Sub Totals:		3,501,859.00	345,722.94	2,911,627.76	590,231.24	0.00	590,231.24	16.85
R60	Miscellaneous Revenue							
500-0900-4629	NXfer to Water Impact	60,000.00	13,548.00	80,216.00	-20,216.00	0.00	-20,216.00	0.00
500-0900-4630	NXfer Salem Royalty	1,000.00	48.40	496.40	503.60	0.00	503.60	50.36
500-0900-4632	NXfer to Subdiv Impact Wtr	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
R60 Sub Totals:		63,000.00	13,596.40	81,362.40	-18,362.40	0.00	-18,362.40	0.00
Revenue Sub Totals:		3,564,859.00	359,319.34	2,992,990.16	571,868.84	0.00	571,868.84	16.04
E40	Operations Expense							
500-0900-5475	Credit Card Fees	60,000.00	5,919.04	55,788.99	4,211.01	0.00	4,211.01	7.02
E40 Sub Totals:		60,000.00	5,919.04	55,788.99	4,211.01	0.00	4,211.01	7.02
E60	Miscellaneous Expense							
500-0900-5600	Miscellaneous Expense	3,000.00	80.15	2,387.34	612.66	0.00	612.66	20.42
E60 Sub Totals:		3,000.00	80.15	2,387.34	612.66	0.00	612.66	20.42
E62	Intergovernmental Tsfr							
500-0900-5624	Xfer to Water	7,200,000.00	500,000.00	4,075,000.00	3,125,000.00	0.00	3,125,000.00	43.40
500-0900-5629	Xfer to Water Impact	60,000.00	12,146.00	66,518.00	-6,518.00	0.00	-6,518.00	0.00
500-0900-5630	Xfer to Salem Royalty	1,000.00	48.40	399.20	600.80	0.00	600.80	60.08
500-0900-5632	Xfer to Subdivision Impact Wtr	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
E62 Sub Totals:		7,263,000.00	512,194.40	4,142,567.20	3,120,432.80	0.00	3,120,432.80	42.96
Expense Sub Totals:		7,326,000.00	518,193.59	4,200,743.53	3,125,256.47	0.00	3,125,256.47	42.66
Dept 0900 Sub Totals:		3,761,141.00	158,874.25	1,207,753.37	2,553,387.63	0.00		
R50	Wastewater							
500-0950-4552	Sale of Services	4,025,000.00	353,310.53	3,395,231.40	629,768.60	0.00	629,768.60	15.65
500-0950-4558	Sales - WW Connections	16,500.00	1,350.00	22,000.00	-5,500.00	0.00	-5,500.00	0.00
R50 Sub Totals:		4,041,500.00	354,660.53	3,417,231.40	624,268.60	0.00	624,268.60	15.45
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	100.00	8.95	96.46	3.54	0.00	3.54	3.54
500-0950-4631	Xfer Wastewater Impact	40,000.00	4,500.00	129,863.89	-89,863.89	0.00	-89,863.89	0.00
500-0950-4632	NXfer to Subdiv/Impact WW	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
R60 Sub Totals:		42,100.00	4,508.95	130,610.35	-88,510.35	0.00	-88,510.35	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:							
500-0950-5624	Intergovernmental Tsfr	4,083,600.00	359,169.48	3,547,841.75	535,758.25	0.00	535,758.25	13.12
500-0950-5631	Xfer to Water	7,200,000.00	0.00	3,575,000.00	3,625,000.00	0.00	3,625,000.00	50.35
500-0950-5632	Xfer to Wastewater Impact	40,000.00	9,000.00	122,863.89	-82,863.89	0.00	-82,863.89	0.00
	Xfer to Subdivision Impact WW	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
	E62 Sub Totals:	7,242,000.00	9,000.00	3,698,513.89	3,543,486.11	0.00	3,543,486.11	48.93
	Expense Sub Totals:	7,242,000.00	9,000.00	3,698,513.89	3,543,486.11	0.00	3,543,486.11	48.93
	Dept 0950 Sub Totals:	3,158,400.00	-350,169.48	150,672.14	3,007,727.86	0.00		
	Fund Revenue Sub Totals:	7,916,459.00	742,183.82	6,781,100.91	1,135,358.09	0.00	1,135,358.09	14.34
	Fund Expense Sub Totals:	14,836,000.00	551,384.59	8,092,206.42	6,743,793.58	0.00	6,743,793.58	45.46
Fund 510	Fund 500 Sub Totals:	6,919,541.00	-190,799.23	1,311,105.51	5,608,435.49	0.00		
Dept 510-0000	Water Operating Fund							
R66	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0000-4900	Sale of Fixed Assets							
R85	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0000-4855	Interest Revenue							
	Gain on Investment							
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Revenue Sub Totals:							
510-0000-5898	Fixed Assets							
	Fix Asset Contra Act							
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
Dept 510-0900	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60	Water							
510-0900-4600	Miscellaneous Revenue							
	Miscellaneous Revenue	0.00	0.00	3,632.15	-3,632.15	0.00	-3,632.15	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	R60 Sub Totals:	0.00	0.00	3,632.15	-3,632.15	0.00	-3,632.15	0.00
510-0900-4625	Intergovernmental Tsfrs							
510-0900-4627	Xfer from Water	7,200,000.00	500,000.00	4,450,000.00	2,750,000.00	0.00	2,750,000.00	38.19
	Xfer from Other	366,000.00	0.00	0.00	366,000.00	0.00	366,000.00	100.00
R64	R62 Sub Totals:	7,566,000.00	500,000.00	4,450,000.00	3,116,000.00	0.00	3,116,000.00	41.18
510-0900-4640	Reimbursement							
	Reimbursement Revenue	212,000.00	0.00	300,407.76	-88,407.76	0.00	-88,407.76	0.00
	R64 Sub Totals:	212,000.00	0.00	300,407.76	-88,407.76	0.00	-88,407.76	0.00
	Revenue Sub Totals:	7,778,000.00	500,000.00	4,754,039.91	3,023,960.09	0.00	3,023,960.09	38.88
E01	Personnel Expense							
510-0900-5000	Salary Expense	365,008.41	29,850.03	315,359.30	49,649.11	0.00	49,649.11	13.60
510-0900-5005	SWB Reimbursement	132,167.00	11,013.91	110,139.18	22,027.82	0.00	22,027.82	16.67
510-0900-5010	Overtime Expense	16,550.00	2,497.70	15,009.83	1,540.17	0.00	1,540.17	9.31
510-0900-5020	FICA Expense	28,229.88	2,429.17	24,863.84	3,366.04	0.00	3,366.04	11.92
510-0900-5022	Unemployment Expense	3,060.00	130.58	1,102.64	1,957.36	0.00	1,957.36	63.97
510-0900-5025	Worker's Comp Expense	7,241.00	0.00	5,070.91	2,170.09	0.00	2,170.09	29.97
510-0900-5030	APERS Expense	53,614.68	4,760.38	47,860.18	5,754.50	0.00	5,754.50	10.73
510-0900-5040	Health Insurance Expense	66,301.84	7,314.03	64,419.57	1,882.27	0.00	1,882.27	2.84
510-0900-5050	Physical & Drug Screen Exp	1,500.00	117.00	527.00	973.00	95.00	878.00	58.53
510-0900-5055	Uniform Expense	6,200.00	730.84	6,161.39	38.61	587.88	-549.27	0.00
510-0900-5060	Travel & Training Expense	9,295.00	1,134.50	7,347.80	1,947.20	660.00	1,287.20	13.85
	E01 Sub Totals:	689,167.81	59,978.14	597,861.64	91,306.17	1,342.88	89,963.29	13.05
E10	Building & Grounds Exp							
510-0900-5102	Repairs & Maint - Building	7,000.00	81.03	7,341.60	-341.60	208.53	-550.13	0.00
510-0900-5104	Repairs & Maint - Grounds	3,500.00	0.00	456.10	3,043.90	0.00	3,043.90	86.97
510-0900-5110	Utilities - Electric	42,500.00	2,593.50	27,404.40	15,095.60	1,150.59	13,945.01	32.81
510-0900-5111	Utilities - Gas	2,750.00	51.14	1,457.43	1,292.57	0.00	1,292.57	47.00
510-0900-5112	Utilities - Water	250.00	20.72	232.71	17.29	0.00	17.29	6.92
510-0900-5115	Communication Exp - Telephone	13,620.00	323.83	3,170.65	10,449.35	0.00	10,449.35	76.72
510-0900-5116	Communication Exp - Cellular	8,000.00	747.13	6,444.23	1,555.77	0.00	1,555.77	19.45
510-0900-5120	Insurance - Property	9,500.00	0.00	0.00	9,500.00	9,383.62	116.38	1.23
510-0900-5130	Sanitation	4,900.00	503.06	5,021.21	-121.21	0.00	-121.21	0.00
510-0900-5140	Supplies - B&G	750.00	0.00	659.11	90.89	0.00	90.89	12.12
510-0900-5142	Janitorial Supplies and Main	1,850.00	123.17	1,133.68	716.32	123.17	593.15	32.06
510-0900-5145	Tools	8,250.00	0.00	5,062.20	3,187.80	0.00	3,187.80	38.64
	E10 Sub Totals:	102,870.00	4,443.58	58,383.32	44,486.68	10,865.91	33,620.77	32.68

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	30,000.00	5,988.20	34,322.39	-4,322.39	3,846.51	-8,168.90	0.00
510-0900-5210	Service & Repair - Vehicle	11,000.00	1,470.55	6,004.02	4,995.98	1,165.60	3,830.38	34.82
510-0900-5218	Tire Expense	4,500.00	188.04	4,415.62	84.38	0.00	84.38	1.88
510-0900-5225	Insurance Expense - Vehicle	6,000.00	0.00	4,882.35	1,117.65	-528.70	1,646.35	27.44
510-0900-5240	Equipment Rental	1,000.00	0.00	75.81	924.19	0.00	924.19	92.42
	E20 Sub Totals:	52,500.00	7,646.79	49,700.19	2,799.81	4,483.41	-1,683.60	0.00
E30	Supply Expense							
510-0900-5300	Supplies - Office	5,500.00	97.02	2,980.68	2,519.32	198.90	2,320.42	42.19
510-0900-5322	Supplies - Operating	185,000.00	7,063.76	147,297.01	37,702.99	18,251.67	19,451.32	10.51
510-0900-5324	Supplies - Chemicals	11,000.00	0.00	2,759.40	8,240.60	0.00	8,240.60	74.91
510-0900-5326	Supplies - Lab	500.00	0.00	0.00	500.00	0.00	500.00	100.00
510-0900-5350	Postage Expense	30,000.00	3,108.07	27,704.12	2,295.88	2,988.95	-693.07	0.00
510-0900-5360	Cost of Water	1,300,000.00	106,108.54	1,122,261.13	177,738.87	0.00	177,738.87	13.67
	E30 Sub Totals:	1,532,000.00	116,377.39	1,303,002.34	228,997.66	21,439.52	207,558.14	13.55
E40	Operations Expense							
510-0900-5475	Credit Card Fees	17,500.00	1,597.87	15,915.74	1,584.26	0.00	1,584.26	9.05
510-0900-5480	Dues & Subscriptions	6,500.00	2,665.03	5,609.95	890.05	197.75	692.30	10.65
510-0900-5515	Special Elec or Permit Fee Exp	32,500.00	0.00	29,458.80	3,041.20	0.00	3,041.20	9.36
510-0900-5530	Safety Program	1,500.00	145.85	550.04	949.96	0.00	949.96	63.33
510-0900-5535	Sales Tax Expense	265,000.00	26,604.70	210,057.32	54,942.68	0.00	54,942.68	20.73
510-0900-5823	COE Degray O&M	30,000.00	0.00	1,323.39	28,676.61	0.00	28,676.61	95.59
	E40 Sub Totals:	353,000.00	31,013.45	262,915.24	90,084.76	197.75	89,887.01	25.46
E55	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5553	Prof Services - Advertising	2,000.00	0.00	37.53	1,962.47	293.76	1,668.71	83.44
510-0900-5571	Prof Services - Engineering	40,500.00	0.00	6,609.60	33,890.40	1,652.40	32,238.00	79.60
510-0900-5586	Prof Services - Other	10,000.00	7,173.54	48,514.32	-38,514.32	750.68	-39,265.00	0.00
510-0900-5589	Prof Services - Printing	2,750.00	0.00	3,500.25	-750.25	43.80	-794.05	0.00
	E55 Sub Totals:	65,250.00	7,173.54	58,661.70	6,588.30	2,740.64	3,847.66	5.90
E60	Miscellaneous Expense							
510-0900-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-5604	Hardware - New & Renewals	35,400.00	420.45	19,851.85	15,548.15	-1,012.98	16,561.13	46.78
510-0900-5606	IT Project & Labor	22,500.00	0.00	17,000.00	5,500.00	0.00	5,500.00	24.44
510-0900-5608	Software - New & Renewals	38,525.00	16,431.16	34,638.88	3,886.12	2,100.00	1,786.12	4.64
510-0900-5614	Copiers & Maintenance	9,140.00	0.00	249.24	8,890.76	165.00	8,725.76	95.47
	E60 Sub Totals:	105,565.00	16,851.61	71,739.97	33,825.03	1,252.02	32,573.01	30.86

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Intergovernmental Tsfr							
510-0900-5626	Xfer Depreciation Fd - Water	67,000.00	9,387.76	63,964.16	3,035.84	0.00	3,035.84	4.53
E62 Sub Totals:		67,000.00	9,387.76	63,964.16	3,035.84	0.00	3,035.84	4.53
E72	Bond Expense							
510-0900-5722	Bond Principal Pmt	304,000.00	38,395.78	380,775.09	-76,775.09	0.00	-76,775.09	0.00
510-0900-5724	Bond Fee	2,000.00	166.67	1,666.70	333.30	0.00	333.30	16.67
E72 Sub Totals:		306,000.00	38,562.45	382,441.79	-76,441.79	0.00	-76,441.79	0.00
E80	Fixed Assets							
510-0900-5800	Fixed Assets - Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-5808	Fixed Assets - Vehicles	44,500.00	0.00	38,763.73	5,736.27	0.00	5,736.27	12.89
510-0900-5816	Fixed Assets - Infrastructure	2,016,000.00	-793,000.00	-38,388.78	2,054,388.78	434,274.05	1,620,114.73	80.36
510-0900-5821	Other Equipment	55,000.00	0.00	5,198.76	49,801.24	0.00	49,801.24	90.55
510-0900-5822	COE Degray Project	95,000.00	0.00	99,391.38	-4,391.38	0.00	-4,391.38	0.00
510-0900-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		2,210,500.00	-793,000.00	104,965.09	2,105,534.91	434,274.05	1,671,260.86	75.61
E85	Interest Expense							
510-0900-5850	Interest Expense	180,000.00	19,158.71	207,448.78	-27,448.78	0.00	-27,448.78	0.00
E85 Sub Totals:		180,000.00	19,158.71	207,448.78	-27,448.78	0.00	-27,448.78	0.00
Expense Sub Totals:		5,663,852.81	-482,406.58	3,161,084.22	2,502,768.59	476,596.18	2,026,172.41	35.77
Dept 0900 Sub Totals:		-2,114,147.19	-982,406.58	-1,592,955.69	-521,191.50	476,596.18		
R60	Wastewater							
510-0950-4600	Miscellaneous Revenue	0.00	466.89	1,011.61	-1,011.61	0.00	-1,011.61	0.00
R60 Sub Totals:		0.00	466.89	1,011.61	-1,011.61	0.00	-1,011.61	0.00
R62	Intergovernmental Tsfrs							
510-0950-4625	Xfer from Sewer Sales	7,200,000.00	0.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
510-0950-4627	Xfer from Other	427,000.00	0.00	0.00	427,000.00	0.00	427,000.00	100.00
R62 Sub Totals:		7,627,000.00	0.00	3,200,000.00	4,427,000.00	0.00	4,427,000.00	58.04
R64	Reimbursement							
510-0950-4640	Refunds and Reim. WW	212,000.00	0.00	300,407.77	-88,407.77	0.00	-88,407.77	0.00
R64 Sub Totals:		212,000.00	0.00	300,407.77	-88,407.77	0.00	-88,407.77	0.00
Revenue Sub Totals:		7,839,000.00	466.89	3,501,419.38	4,337,580.62	0.00	4,337,580.62	55.33

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E01	Personnel Expense							
510-0950-5000	Salary Expense	688,014.08	46,757.81	473,121.63	214,892.45	0.00	214,892.45	31.23
510-0950-5005	SWB Reimbursement	132,667.00	11,013.91	110,139.18	22,527.82	0.00	22,527.82	16.98
510-0950-5010	Overtime Expense	50,000.00	1,193.97	27,959.97	22,040.03	0.00	22,040.03	44.08
510-0950-5020	FICA Expense	53,049.05	3,606.45	37,733.18	15,315.87	0.00	15,315.87	28.87
510-0950-5022	Unemployment Expense	2,520.00	53.29	1,023.03	1,496.97	0.00	1,496.97	59.40
510-0950-5025	Worker's Comp Expense	7,128.00	0.00	7,319.77	-191.77	0.00	-191.77	0.00
510-0950-5030	APERS Expense	104,045.80	7,349.99	74,864.34	29,181.46	0.00	29,181.46	28.05
510-0950-5040	Health Insurance Expense	116,290.44	11,362.26	102,946.14	13,344.30	0.00	13,344.30	11.47
510-0950-5050	Physical & Drug Screen Exp	2,000.00	279.00	1,040.00	960.00	150.00	810.00	40.50
510-0950-5054	BYOD - Wastewater	300.00	25.00	250.00	50.00	0.00	50.00	16.67
510-0950-5055	Uniform Expense	11,000.00	388.16	4,416.76	6,583.24	567.05	6,016.19	54.69
510-0950-5060	Travel & Training Expense	7,295.00	390.00	2,494.16	4,800.84	660.00	4,140.84	56.76
	E01 Sub Totals:	1,174,309.37	82,419.84	843,308.16	331,001.21	1,377.05	329,624.16	28.07
E10	Building & Grounds Exp							
510-0950-5102	Repairs & Maint - Building	12,000.00	83.77	7,596.84	4,403.16	387.35	4,015.81	33.47
510-0950-5110	Utilities - Electric	335,000.00	25,464.51	247,018.05	87,981.95	56.54	87,925.41	26.25
510-0950-5111	Utilities - Gas	2,750.00	82.61	1,796.43	953.57	0.00	953.57	34.68
510-0950-5112	Utilities - Water	400.00	20.71	232.66	167.34	0.00	167.34	41.84
510-0950-5115	Communication Exp - Telephone	12,708.00	251.20	2,457.79	10,250.21	0.00	10,250.21	80.66
510-0950-5116	Communication Exp - Cellular	6,700.00	612.17	5,349.30	1,350.70	0.00	1,350.70	20.16
510-0950-5120	Insurance - Property	11,000.00	0.00	0.00	11,000.00	13,284.00	-2,284.00	0.00
510-0950-5130	Sanitation	55,650.00	4,167.71	18,990.58	36,659.42	22,770.64	13,888.78	24.96
510-0950-5140	Supplies - B&G	1,000.00	0.00	974.77	25.23	0.00	25.23	2.52
510-0950-5142	Janitorial Supplies and Main	1,850.00	123.16	1,133.59	716.41	123.16	593.25	32.07
510-0950-5145	Tools	7,950.00	0.00	5,899.97	2,050.03	0.00	2,050.03	25.79
	E10 Sub Totals:	447,008.00	30,805.84	291,449.98	155,558.02	36,621.69	118,936.33	26.61
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	19,500.00	5,936.74	30,545.09	-11,045.09	9,179.64	-20,224.73	0.00
510-0950-5210	Service & Repair - Vehicle	45,000.00	2,576.57	18,344.84	26,655.16	2,144.19	24,510.97	54.47
510-0950-5218	Tire Expense	6,500.00	1,536.44	7,684.98	-1,184.98	147.16	-1,332.14	0.00
510-0950-5225	Insurance Expense - Vehicle	7,500.00	0.00	8,396.45	-896.45	-1,454.23	557.78	0.00
510-0950-5240	Equipment Rental	950.00	0.00	481.97	468.03	0.00	468.03	49.27
	E20 Sub Totals:	79,450.00	10,049.75	65,453.33	13,996.67	10,016.76	3,979.91	5.01
E30	Supply Expense							
510-0950-5300	Supplies - Office	4,950.00	164.40	3,395.77	1,554.23	0.00	1,554.23	31.40
510-0950-5322	Supplies - Operating	270,000.00	12,842.37	268,447.78	1,552.22	31,003.53	-29,451.31	0.00
510-0950-5324	Supplies - Chemicals	98,500.00	19,535.48	58,223.84	40,276.16	4,336.90	35,939.26	36.49
510-0950-5326	Supplies - Lab	32,500.00	3,133.05	19,421.94	13,078.06	2,040.00	11,038.06	33.96
510-0950-5350	Postage Expense	27,500.00	2,108.09	18,640.75	8,859.25	2,988.95	5,870.30	21.35

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40	E30 Sub Totals:	433,450.00	37,783.39	368,130.08	65,319.92	40,369.38	24,950.54	5.76
	Operations Expense							
510-0950-5475	Credit Card Fees	18,500.00	1,597.88	15,915.76	2,584.24	0.00	2,584.24	13.97
510-0950-5480	Dues & Subscriptions	18,500.00	2,664.08	12,099.95	6,400.05	196.80	6,203.25	33.53
510-0950-5530	Safety Program	1,500.00	145.86	983.73	516.27	0.00	516.27	34.42
510-0950-5540	Equip Purchase - I & I	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5541	Outside Contractors- I & I	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
510-0950-5542	Service & Repair - I & I	35,000.00	0.00	9,500.00	25,500.00	0.00	25,500.00	72.86
E40 Sub Totals:		383,500.00	4,407.82	38,499.44	345,000.56	196.80	344,803.76	89.91
E55	Professional Services							
510-0950-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5553	Prof Services - Advertising	1,500.00	0.00	1,088.04	411.96	293.76	118.20	7.88
510-0950-5571	Prof Services - Engineering	25,000.00	0.00	6,609.60	18,390.40	1,652.40	16,738.00	66.95
510-0950-5574	Prof Services - GIS	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
510-0950-5586	Prof Services - Other	30,000.00	337.60	45,436.80	-15,436.80	699.85	-16,136.65	0.00
510-0950-5589	Prof Services - Printing	7,500.00	0.00	3,346.95	4,153.05	0.00	4,153.05	55.37
E55 Sub Totals:		76,500.00	337.60	56,481.39	20,018.61	2,646.01	17,372.60	22.71
E60	Miscellaneous Expense							
510-0950-5604	Hardware - New & Renewals	32,400.00	747.86	11,352.25	21,047.75	0.00	21,047.75	64.96
510-0950-5606	IT Project & Labor	22,500.00	6,200.00	9,400.00	13,100.00	0.00	13,100.00	58.22
510-0950-5608	Software - New & Renewals	57,190.00	16,431.15	49,773.88	7,416.12	3,900.00	3,516.12	6.15
510-0950-5614	Copiers & Maintenance	9,140.00	0.00	189.23	8,950.77	165.00	8,785.77	96.12
E60 Sub Totals:		121,230.00	23,379.01	70,715.36	50,514.64	4,065.00	46,449.64	38.32
E62	Intergovernmental Tsfr							
510-0950-5626	Xfer to Other	90,000.00	11,290.83	84,113.03	5,886.97	0.00	5,886.97	6.54
E62 Sub Totals:		90,000.00	11,290.83	84,113.03	5,886.97	0.00	5,886.97	6.54
E72	Bond Expense							
510-0950-5722	Bond Principal Pmt	360,000.00	44,909.14	445,529.91	-85,529.91	88,513.98	-174,043.89	0.00
E72 Sub Totals:		360,000.00	44,909.14	445,529.91	-85,529.91	88,513.98	-174,043.89	0.00
E80	Fixed Assets							
510-0950-5808	Fixed Assets - Vehicles	109,500.00	0.00	108,811.78	688.22	0.00	688.22	0.63
510-0950-5810	Fixed Assets - Equipment	425,500.00	42,010.79	190,906.15	234,593.85	0.00	234,593.85	55.13
510-0950-5816	Fixed Assets - Infrastructure	2,357,080.00	31,858.44	926,632.26	1,430,447.74	835,085.07	595,362.67	25.26
510-0950-5819	Project - Dewatering Facility	1,000,000.00	0.00	293,492.51	706,507.49	20,956.00	685,551.49	68.56
510-0950-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E85	E80 Sub Totals:	3,892,080.00	73,869.23	1,519,842.70	2,372,237.30	856,041.07	1,516,196.23	38.96
510-0950-5850	Interest Expense							
	Interest Expense	219,000.00	23,711.91	239,112.38	-20,112.38	58,135.23	-78,247.61	0.00
	E85 Sub Totals:	219,000.00	23,711.91	239,112.38	-20,112.38	58,135.23	-78,247.61	0.00
	Expense Sub Totals:	7,276,527.37	342,964.36	4,022,635.76	3,253,891.61	1,097,982.97	2,155,908.64	29.63
	Dept 0950 Sub Totals:	-562,472.63	342,497.47	521,216.38	-1,083,689.01	1,097,982.97		
	Fund Revenue Sub Totals:	15,617,000.00	500,466.89	8,255,459.29	7,361,540.71	0.00	7,361,540.71	47.14
	Fund Expense Sub Totals:	12,940,380.18	-139,442.22	7,183,719.98	5,756,660.20	1,574,579.15	4,182,081.05	32.32
	Fund 510 Sub Totals:	-2,676,619.82	-639,909.11	-1,071,739.31	-1,604,880.51	1,574,579.15		
Fund 515	Stormwater Utility Fund							
Dept 515-0140	Stormwater							
R60	Miscellaneous Revenue							
515-0140-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
515-0140-4625	Xfer from Water Revenue Fund	264,000.00	24,191.00	192,949.00	71,051.00	0.00	71,051.00	26.91
515-0140-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	264,000.00	24,191.00	192,949.00	71,051.00	0.00	71,051.00	26.91
R85	Interest Revenue							
515-0140-4850	Interest Revenue	60.00	7.14	42.29	17.71	0.00	17.71	29.52
	R85 Sub Totals:	60.00	7.14	42.29	17.71	0.00	17.71	29.52
	Revenue Sub Totals:	264,060.00	24,198.14	192,991.29	71,068.71	0.00	71,068.71	26.91
E80	Fixed Assets							
515-0140-5808	Fixed Assets - Vehicles	29,000.00	0.00	29,000.00	0.00	0.00	0.00	0.00
515-0140-5816	Fixed Assets - Infrastructure	250,000.00	11,660.00	29,231.99	220,768.01	1,414.85	219,353.16	87.74
	E80 Sub Totals:	279,000.00	11,660.00	58,231.99	220,768.01	1,414.85	219,353.16	78.62
	Expense Sub Totals:	279,000.00	11,660.00	58,231.99	220,768.01	1,414.85	219,353.16	78.62

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0140 Sub Totals:	14,940.00	-12,538.14	-134,759.30	149,699.30	1,414.85		
	Fund Revenue Sub Totals:	264,060.00	24,198.14	192,991.29	71,068.71	0.00	71,068.71	26.91
	Fund Expense Sub Totals:	279,000.00	11,660.00	58,231.99	220,768.01	1,414.85	219,353.16	78.62
	Fund 515 Sub Totals:	14,940.00	-12,538.14	-134,759.30	149,699.30	1,414.85		
Fund 525	Depreciation - WW							
Dept 525-0950	Wastewater							
R62	Intergovernmental Tsfrs							
525-0950-4625	Xfer from Water	157,000.00	20,678.59	148,077.19	8,922.81	0.00	8,922.81	5.68
	R62 Sub Totals:	157,000.00	20,678.59	148,077.19	8,922.81	0.00	8,922.81	5.68
R85	Interest Revenue							
525-0950-4850	Interest Revenue	0.00	0.00	216.98	-216.98	0.00	-216.98	0.00
	R85 Sub Totals:	0.00	0.00	216.98	-216.98	0.00	-216.98	0.00
	Revenue Sub Totals:	157,000.00	20,678.59	148,294.17	8,705.83	0.00	8,705.83	5.55
E62	Intergovernmental Tsfr							
525-0950-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-157,000.00	-20,678.59	-148,294.17	-8,705.83	0.00		
	Fund Revenue Sub Totals:	157,000.00	20,678.59	148,294.17	8,705.83	0.00	8,705.83	5.55
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-157,000.00	-20,678.59	-148,294.17	-8,705.83	0.00		
Fund 530	Sub-Div Impact Water							
Dept 530-0900	Water							
R62	Intergovernmental Tsfrs							
530-0900-4625	Xfer from Water	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R62 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0900 Sub Totals:	-2,000.00	0.00	0.00	-2,000.00	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 530 Sub Totals:	-2,000.00	0.00	0.00	-2,000.00	0.00		
Fund 535	Sub-Div Impact WW							
Dept 535-0950	Wastewater							
R62	Intergovernmental Tsfrs							
535-0950-4625	Xfer from Water Ord 2006-09	2,000.00	0.00	1,300.00	700.00	0.00	700.00	35.00
	R62 Sub Totals:	2,000.00	0.00	1,300.00	700.00	0.00	700.00	35.00
R85	Interest Revenue	0.00	0.94	8.52	-8.52	0.00	-8.52	0.00
535-0950-4850	Interest Revenue	0.00	0.94	8.52	-8.52	0.00	-8.52	0.00
	R85 Sub Totals:	0.00	0.94	8.52	-8.52	0.00	-8.52	0.00
	Revenue Sub Totals:	2,000.00	0.94	1,308.52	691.48	0.00	691.48	34.57
	Intergovernmental Tsfr							
E62	Xfer to Water Ord 2006-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-0950-5624		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-2,000.00	-0.94	-1,308.52	-691.48	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.94	1,308.52	691.48	0.00	691.48	34.57
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 535 Sub Totals:	-2,000.00	-0.94	-1,308.52	-691.48	0.00		
Fund 550	Impact - Water							
Dept 550-0900	Water							
R62	Intergovernmental Tsfrs							
550-0900-4625	Xfer frWaterOrd1997-3, 2010-18	60,000.00	12,146.00	66,518.00	-6,518.00	0.00	-6,518.00	0.00
	R62 Sub Totals:	60,000.00	12,146.00	66,518.00	-6,518.00	0.00	-6,518.00	0.00
R85	Interest Revenue							
550-0900-4850	Interest Revenue	0.00	8.75	137.38	-137.38	0.00	-137.38	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	0.00	8.75	137.38	-137.38	0.00	-137.38	0.00
	Revenue Sub Totals:							
	Intergovernmental Tsfr	60,000.00	12,154.75	66,655.38	-6,655.38	0.00	-6,655.38	0.00
	Xfer to Water Ord 1997-3, 2010-18	366,000.00	366,000.00	366,000.00	0.00	0.00	0.00	0.00
E62	E62 Sub Totals:	366,000.00	366,000.00	366,000.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	366,000.00	366,000.00	366,000.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	306,000.00	353,845.25	299,344.62	6,655.38	0.00		
	Fund Revenue Sub Totals:	60,000.00	12,154.75	66,655.38	-6,655.38	0.00	-6,655.38	0.00
	Fund Expense Sub Totals:	366,000.00	366,000.00	366,000.00	0.00	0.00	0.00	0.00
	Fund 550 Sub Totals:	306,000.00	353,845.25	299,344.62	6,655.38	0.00		
Fund 555	Impact - WW							
Dept 555-0950	Wastewater							
R62	Intergovernmental Tsfrs	40,000.00	9,000.00	122,863.89	-82,863.89	0.00	-82,863.89	0.00
555-0950-4625	Xfer from Water Ord 1997-03	40,000.00	9,000.00	122,863.89	-82,863.89	0.00	-82,863.89	0.00
R85	R62 Sub Totals:	0.00	9.95	158.56	-158.56	0.00	-158.56	0.00
	Interest Revenue							
555-0950-4850	Interest Revenue	0.00	9.95	158.56	-158.56	0.00	-158.56	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	40,000.00	9,009.95	123,022.45	-83,022.45	0.00	-83,022.45	0.00
E62	Intergovernmental Tsfr	427,000.00	427,000.00	427,000.00	0.00	0.00	0.00	0.00
555-0950-5624	Xfer to Water Ord 1997-03	427,000.00	427,000.00	427,000.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	427,000.00	427,000.00	427,000.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	427,000.00	427,000.00	427,000.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	387,000.00	417,990.05	303,977.55	83,022.45	0.00		
	Fund Revenue Sub Totals:	40,000.00	9,009.95	123,022.45	-83,022.45	0.00	-83,022.45	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:	427,000.00	427,000.00	427,000.00	0.00	0.00	0.00	0.00
Fund 560	Fund 555 Sub Totals:	387,000.00	417,990.05	303,977.55	83,022.45	0.00		
Dept 560-0900	Salem Royalty							
R62	Water							
560-0900-4625	Intergovernmental Tsfrs							
	Xfer from Water	1,000.00	48.40	399.20	600.80	0.00	600.80	60.08
	R62 Sub Totals:	1,000.00	48.40	399.20	600.80	0.00	600.80	60.08
R85	Interest Revenue							
560-0900-4850	Interest Revenue	0.00	1.96	18.12	-18.12	0.00	-18.12	0.00
	R85 Sub Totals:	0.00	1.96	18.12	-18.12	0.00	-18.12	0.00
E60	Revenue Sub Totals:	1,000.00	50.36	417.32	582.68	0.00	582.68	58.27
560-0900-5602	Miscellaneous Expense							
	Royalty Payment	1,000.00	0.00	760.40	239.60	0.00	239.60	23.96
	E60 Sub Totals:	1,000.00	0.00	760.40	239.60	0.00	239.60	23.96
	Expense Sub Totals:	1,000.00	0.00	760.40	239.60	0.00	239.60	23.96
	Dept 0900 Sub Totals:	0.00	-50.36	343.08	-343.08	0.00		
	Fund Revenue Sub Totals:	1,000.00	50.36	417.32	582.68	0.00	582.68	58.27
	Fund Expense Sub Totals:	1,000.00	0.00	760.40	239.60	0.00	239.60	23.96
	Fund 560 Sub Totals:	0.00	-50.36	343.08	-343.08	0.00		
Fund 600	W/WW Bond 2008A DS							
Dept 600-0900	Water							
E85	Interest Expense							
600-0900-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:							
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 602	Fund 600 Sub Totals:							
Dept 602-0000	W/WW Ref Rev Bds 2017, COIFd							
R72	Water and WW	0.00	0.00	0.00	0.00	0.00	0.00	
	Bond Revenue							
602-0000-4610	Cost of Issuance	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	R72 Sub Totals:	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	Revenue Sub Totals:							
	Bond Expense							
	Bond Fees	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
E72	E72 Sub Totals:	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	Expense Sub Totals:							
		30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	Dept 0000 Sub Totals:							
		0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	Fund Revenue Sub Totals:							
		30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	Fund Expense Sub Totals:							
		30,000.00	0.00	28,500.00	1,500.00	0.00		
Fund 604	Fund 602 Sub Totals:							
Dept 604-0000	W/WW Ref Rev 2017 Bd Fr							
R62	Water and WW	40,000.00	0.00	39,671.00	329.00	0.00	329.00	0.82
	Intergovernmental Tsfrs							
604-0000-4623	Xfer from Other Fund							
	R62 Sub Totals:	40,000.00	0.00	39,671.00	329.00	0.00	329.00	0.82
	Interest Revenue							
	Interest Revenue	0.00	548.95	2,227.56	-2,227.56	0.00	-2,227.56	0.00
	Gain on Investment	0.00	43,343.03	390,615.63	-390,615.63	0.00	-390,615.63	0.00
	R85 Sub Totals:	0.00	43,891.98	392,843.19	-392,843.19	0.00	-392,843.19	0.00
	Revenue Sub Totals:							
	Intergovernmental Tsfr	40,000.00	43,891.98	432,514.19	-392,514.19	0.00	-392,514.19	0.00
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E72	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
604-0000-5722	Bond Expense							
604-0000-5724	Bond Principal Pmt	0.00	0.00	69,441.78	-69,441.78	0.00	-69,441.78	0.00
	Bond Fees	0.00	166.67	1,666.70	-1,666.70	0.00	-1,666.70	0.00
E72	E72 Sub Totals:	0.00	166.67	71,108.48	-71,108.48	0.00	-71,108.48	0.00
E85	Interest Expense							
604-0000-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	166.67	71,108.48	-71,108.48	0.00	-71,108.48	0.00
	Dept 0000 Sub Totals:	-40,000.00	-43,725.31	-361,405.71	321,405.71	0.00		
	Fund Revenue Sub Totals:	40,000.00	43,891.98	432,514.19	-392,514.19	0.00	-392,514.19	0.00
	Fund Expense Sub Totals:	0.00	166.67	71,108.48	-71,108.48	0.00	-71,108.48	0.00
Fund 606	Fund 604 Sub Totals:	-40,000.00	-43,725.31	-361,405.71	321,405.71	0.00		
Dept 606-0000	W/WW Ref Rev Bonds 2017 DSR							
R62	Water and WW							
606-0000-4623	Intergovernmental Tsfrs							
	Xfer from Other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606-0000-4850	Interest Revenue							
606-0000-4855	Interest Revenue	0.00	415.39	3,355.29	-3,355.29	0.00	-3,355.29	0.00
	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	415.39	3,355.29	-3,355.29	0.00	-3,355.29	0.00
E62	Revenue Sub Totals:	0.00	415.39	3,355.29	-3,355.29	0.00	-3,355.29	0.00
606-0000-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 606-0005	Dept 0000 Sub Totals:	0.00	-415.39	-3,355.29	3,355.29	0.00		
E62	Intergovernmental Tsfr							
606-0005-0626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0005 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	415.39	3,355.29	-3,355.29	0.00	-3,355.29	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 606 Sub Totals:	0.00	-415.39	-3,355.29	3,355.29	0.00		
	Revenue Totals:	59,120,892.35	4,246,103.07	47,000,544.98	12,120,347.37	0.00	12,117,734.87	20.50
	Expense Totals:	80,653,683.37	4,601,270.44	54,635,908.67	26,017,774.70	4,558,215.91	21,459,558.79	26.61
	Report Totals:	21,532,791.02	355,167.37	7,635,363.69	13,897,427.33	4,560,828.41		

RESOLUTION NO. 2018 - ____

RESOLUTION APPROVING EXPENSES ASSOCIATED WITH PROPERTY CLEAN UP UNDER ORDINANCE NO.: 2012-30

WHEREAS, the City of Bryant enacted Ordinance No. 2012-30 for the purpose of establishing procedures and processes to clean up unsightly and unsanitary conditions of real property;

WHEREAS, the City of Bryant has certain properties located within its corporate limits that are in need of clearance of unsightly and unsanitary conditions;

WHEREAS, the City of Bryant Code enforcement has taken all steps required under Ordinances and State Law to provide notice to interested parties to certain real property that is unsightly and unsanitary, and has provided sufficient notice of Hearing before the City Council; and

WHEREAS, the City of Bryant has taken steps to remedy the below listed properties of their unsightly and unsanitary conditions, and in so doing has incurred certain expenses that are hereby affirmed as true and correct expenses incurred by the City of Bryant associated with each below listed property.

WHEREAS, notice of a public hearing was provided to interested parties in the below listed properties, such hearing being held on November 27, 2018 that the regularly scheduled City Council Meeting, and the City Council finds that the procedural requirements have been met, the property owners given the appropriate opportunity to remedy the locations, and therefore finds that the costs identified herein were incurred by the City to remediate the unsightly and unsanitary conditions and therefore Directs that the appropriate steps be taken to list these amounts owed to the City of Bryant as a lien on the below listed properties.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS:

SECTION 1. The City of Bryant confirms the City incurred the following expenses for each described property or address provided herein below:

<i>Property address, or legal description</i>	<i>Cost of Cleanup</i>	<i>Date Performed</i>
502 RUTH DR.	\$450.00	9/11/18
4501 MEADOW RIDGE	\$80.00	9/16/18

SECTION 2. The City of Bryant, through its City Council confirms that the above listed expenses were incurred on the dates provided in service of cleaning unsightly and unsanitary properties located within the City of Bryant's corporate limits.

SECTION 3. The City of Bryant desires to place a lien on the above listed properties for the work and expenses incurred in correcting the unsightly and unsanitary conditions thereon.

SECTION 4. The City of Bryant seeks to have the affirmed lien amount approved herein pursued by filing the lien with the County Tax Collector plus Ten percent (10%) penalty or via foreclosure in the Circuit Court of Saline County.

SECTION 5. Any resolution, resolution section, policy or directive in conflict with this Resolution is repealed or amended to reflect and achieve the purposes stated herein.

PASSED AND APPROVED this _____ day of November, 2018.

ATTEST:

APPROVED:

Sue Ashcraft, City Clerk

Jill Dabbs, Mayor

APPROVED AS TO FORM:

Chris Madison, City Attorney

**Bryant Parks and Recreation Department
2018 Program Agreement**

THIS AGREEMENT made and entered into on _____, 2018 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called "THE CITY"), and Bauxite High School Swim Team, doing business at 800 School Street Bauxite Arkansas (hereinafter called "Bauxite HS").

WITNESSETH

WHEREAS, THE CITY maintains property at Bishop Park Aquatic Center in Bryant, Arkansas; and

WHEREAS, the use of said property for the purpose of the Bauxite High School Swim Program has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.

WHEREAS, THE CITY provides and maintains certain recreational facilities for programs and parks in Bryant, and

WHEREAS, Bauxite High School Swim Team provides program administration and operations of the Swim Program in Bryant,

NOW, THEREFORE, in consideration of mutual covenants and promises set forth herein, the parties agree as follows:

THE CITY agrees to grant use of Bishop Park Aquatic Center between November 1st, 2018– Feb 28th, 2019 as outlined here to Bauxite HS for the operation of Bauxite High School Swim Team.

Named property will be used by Bauxite HS for events, and practices on the dates and times listed on the schedules provided to THE DEPARTMENT.

The general conditions of this program agreement will be:

1. Bauxite HS will operate programs in accordance with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
2. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.
3. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.
4. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE DEPARTMENT Facility. Bauxite HS shall indemnify and hold the City of Bryant, its departments and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by Bauxite HS, its agents, employees, or program participants.
5. It is agreed that the named facility, area, or property may not be assigned, subleased, rented, reserved or loaned to any other group, business, individual, or entity by Bauxite HS without prior approval by THE CITY.
6. No alterations, changes, or modifications to change the intended use may be made to facilities by Bauxite HS, without first receiving written approval from THE CITY. The Bauxite HS must submit a detailed request in writing to THE CITY'S Park Department (hereinafter, "THE DEPARTMENT").

7. Bauxite HS assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by Bauxite HS. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the Bauxite HS.
8. Bauxite HS must inspect facilities prior to each use. If damage is discovered to equipment or a facility that poses an immediate hazard or danger Bauxite HS must immediately notify THE DEPARTMENT. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT. Bauxite HS must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
9. With this agreement, Bauxite HS agrees to pay the charge of High School Swim League fee of \$658 to practice during the scheduled practice time. Payment must be received by December 31st 2018.
10. Practice Schedule is Monday - Thursday, 3:30 pm -- 5:00 pm with 2 lanes and Fridays 3:30 pm - 4:30 pm with 2 lanes.
11. The team roster must be turned in before November 1, 2018. Roster must include Name, Last Name, DOB, home address and phone number, emergency contact name, address and contact number.
12. The Department will not provide lifeguard during Bauxite practice times.
13. The Department will provide pass cards for every Bauxite High School Swimmer. Swimmers must present this card to Parks Staff to enter the facility.
14. In order to participate on the Bauxite High School Swim Team and in its practices or meets, Bauxite HS swimmers will not be required to be members of Bishop Park Community Center. However, swimmers who are not members may not under any circumstances be in the aquatic facility without a high school coach or teacher present and supervising them. When practice ends, all non-members must leave before the coach or teacher leaves.
15. Bauxite HS agrees to provide a volunteer for each practice to make sure every Bauxite High School Swim Team member uses the facility for ONLY the practice hours provided by The Department. The Department is not responsible for any injuries or accidents at any time. Proof of insurance must be turned in with the roster.
16. Bauxite HS agrees to return this agreement signed by the appropriate persons and any and all additional requested material before November 1, 2018.
17. Additional conditions to be agreed upon not previously listed:
 - A. Bauxite HS will control all litter by picking up litter their program creates after each time the facility is used. The litter must be placed in the proper receptacle by Bauxite HS.
 - B. Bauxite HS will provide proper insurance for the programs they will be operating on city property. Proof of insurance must be attached to this program agreement before regular season starts. Bauxite HS understands that their program participants are in no way covered by insurance by THE CITY OR THE DEPARTMENT.
 - C. Bauxite HS will submit contact person(s) for after business hours emergencies.
 - D. At the request of THE DEPARTMENT, Bauxite HS will remove all their equipment at the completion of this agreement period.
 - E. Bauxite HS will insure that their employees or participants do not attempt to operate equipment belonging to THE CITY OR THE DEPARTMENT.

18. THE DEPARTMENT agrees to the following specific conditions and assurances:
- A. The Aquatic Center area will be maintained on a regular schedule.
 - B. THE DEPARTMENT will be responsible Monday - Sunday for the pool chemicals.
 - C. THE DEPARTMENT will purchase and replace light bulbs. If extensive damage is caused by weather or vandalism, the replacement time for lights may be longer than usual.
 - D. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.
 - E. THE DEPARTMENT upon written request by the Bauxite HS will provide a liaison to the Bauxite HS meetings to assure the maintenance program is satisfactory.
 - F. Permanent improvements to facilities and fields will become property of THE CITY.
 - G. Non-permanent improvements will be retained by Bauxite HS.
19. This Agreement shall automatically be renewed for like terms for successive one (1) year periods until this Agreement is terminated by either party.
20. The party electing to terminate this Agreement shall do so by providing ninety (90) days written notice before the end of the term of this agreement, of that party's intent not to renew this agreement.
21. THE CITY or Bauxite HS may amend this agreement by the mutual assent of both parties.


THE CITY or Bauxite High School Swim Team may amend this agreement by the mutual assent of both parties. If this agreement is amended, it will be written, signed by both parties stated and attached to this original agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BHS; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,
A municipal Corporation,

_____, Mayor

Bauxite HS Authorized Agent,



Dated this 17 day of October, 2018

Bryant Parks and Recreation Department 2019 Program and Use Agreement

THIS AGREEMENT made and entered into on _____, 2018 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called "THE CITY AND/OR THE DEPARTMENT"), and Bryant Softball Association at **PO Box 335**, Bryant, Arkansas (hereinafter called "BSA").

WITNESSETH

WHEREAS, THE CITY maintains property at Bishop Park and Alcoa 40 in Bryant, Arkansas; and

WHEREAS, the use of said property for the purpose of the Youth Softball Program has been considered the best use of this property for recreational purpose and to better service the citizens of Bryant, Arkansas.

WHEREAS, THE CITY provides and maintains certain recreational facilities for programs and parks in Bryant; and

WHEREAS, BSA provides program administration and operations of the Youth Softball Program in Bryant,

NOW, THEREFORE, in consideration of mutual covenants and promises set forth herein, the parties agree as follows:

THE CITY agrees to grant use of Alcoa 40 Park FIELDS #1, 2, 3 and Bishop Park D Complex as outlined here to BSA for the operation of Youth Softball beginning on January 1, 2019 and ending on October 31, 2019 Monday - Sunday. **Youth Softball is defined as league teams and travel teams.** The BSA will provide a schedule of all events, practices and games to THE DEPARTMENT, no later than March 31st for the Spring Season and September 1st for the Fall Season. **THE DEPARTMENT has the right to rent fields at Alcoa 40 Park when not in use by the BSA based on the schedule agreed upon by the Parks Department and BSA.**

Named property will be used by BSA for events, practices, and games on the dates and times listed on the schedules provided to THE DEPARTMENT. All base distances must be included on schedule.

The general conditions of this program agreement will be:

1. BSA will operate programs in accordance to with nondiscrimination requirements of *Title VI* of the 1964 Civil Rights Act.
2. It is agreed that the program for which this agreement is written must be made available to the general public to join and participate in.
3. It is further agreed that program personnel must adhere to all provisions of the Americans with Disabilities Act (ADA) that apply to a particular program.

4. Program personnel and participants agree to abide by all Federal, State, and Local laws in addition to the policies of THE CITY pertaining to parks and facilities.
5. It is understood that THE CITY will not be liable for any injuries incurred by participants who are participating in activities on or in THE CITY Facility. BSA shall indemnify and hold the City of Bryant, its departments, and all of its employees harmless against losses, claims, causes of action and liabilities on account of damage to property or injury to or death of persons arising out of negligent acts by BSA, its agents, employees, or program participants.
6. No alterations, changes, or modifications to change the intended use may be made to facilities by BSA.
7. BSA assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by BSA. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the BSA. A long period of time is considered three business days following the damage, unless otherwise agreed to by BSA and the Parks Director.
8. BSA must inspect facilities prior to each use. If damage is discovered to equipment or a facility that poses an immediate hazard or danger BSA must immediately notify the City's Parks Department via the Parks Request webpage. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT. BSA must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
9. League games and practices cannot be scheduled to begin past 9:30 p.m. No scheduled league games will be allowed to start after 10:00 p.m. A new inning/period may not begin after 10:30 pm. BSA agrees to provide THE DEPARTMENT with a schedule of any dates their participants will be at the named site. This schedule must include times and dates of the following: tryouts, scheduled games, practices, tournaments, special events, work dates, etc. Dates and times must not conflict with THE DEPARTMENT work schedule without prior approval. Normal work hours for THE DEPARTMENT are: 8:00 AM - 5:00 PM Monday – Friday, unless other arrangements have been made with THE DEPARTMENT.
10. BSA agrees to provide an audited financial statement of the program(s) that this program agreement is written for, in the first quarter of the following year. Also a copy of their 501(c)(3) non-profit status must be given to THE DEPARTMENT each year. BSA's fiscal year is January 1st – December 31st.
11. BSA agrees to return this agreement signed by the appropriate persons, and any and all additional requested material before sign-ups begin by BSA. At this time keys and security codes to all buildings and fields are exchanged between THE DEPARTMENT and BSA.

12. Additional conditions to be agreed upon not previously listed:
 - A. BSA will pay THE DEPARTMENT \$250 per BSA team along with a list of BSA member teams. **This includes tournament teams that are members of the BSA. If the BSA runs a Fall league, the BSA agrees to pay \$100 per day field rental for each day of games.**
 - B. BSA will control all litter by picking up litter their program creates after each time the field is used. BSA must place the litter in the proper receptacle. If excessive litter must be picked up after 72 hours of the program by THE DEPARTMENT, then the BSA will be charged \$15 for each hour worked per employee used by THE DEPARTMENT. This does not include litter in the immediate area of an overflowing trash receptacle.
 - C. BSA will provide proper insurance for the programs they will be operating on city property. Proof of insurance must be attached to this program agreement by March 1, 2019. BSA understands that their program participants are in no way covered by insurance by THE DEPARTMENT or the City.
 - D. THE DEPARTMENT and BSA will collaborate to produce a tournament schedule and the BSA agrees to adjust league schedule around those tournaments. All tournament rental rates will be paid directly to THE DEPARTMENT.**
 - E. Alcoa Park is an Arkansas Parks and Tourism Department Grant Park and all APTD Guidelines must be followed for improvements, preparations, etc. for special events and must be approved by the Director of THE DEPARTMENT after approval from the Department of Parks and Tourism, prior to any alteration of the park.
 - F. BSA will submit a member of PRAC who will serve as contact person(s) for after business hours' emergencies.
 - G. At the request of THE DEPARTMENT, and with at least 120 days' notice, BSA will remove all their equipment at the completion of this agreement period.
 - H. BSA will insure that their employees or participants do not attempt to operate equipment belonging to THE DEPARTMENT or the City. Equipment includes tractors, mowers, and vehicles.

13. THE DEPARTMENT agrees to the following specific conditions and assurances:
 - A. The park area will be maintained by the Parks Department on a regular schedule. All fields will undergo extensive turf maintenance programs (including aeration, fertilization, and weed removal).
 - B. THE DEPARTMENT will be responsible Monday - Sunday for their field preparation (including dragging and chalking), cleaning the restrooms, and maintaining other park areas.
 - C. THE DEPARTMENT will purchase and replace light bulbs. If extensive damage is caused by weather or vandalism, the replacement time for lights may be longer than usual.
 - D. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.

- E. THE DEPARTMENT will be responsible for utilities and the expendable materials (including chalk, paint, field dry, bases, pitcher mounds, and etc.) necessary for the BSA programming.
 - F. THE DEPARTMENT at the written request of the BSA will provide a liaison to the BSA monthly meetings to assure the maintenance program is satisfactory. The liaison will contact the president of the BSA if they are unable to attend.
 - G. THE DEPARTMENT will make concessions available at events listed on the Schedule provided on or before March 31, 2019 (including labor, material and supplies and cleaning of restrooms).
 - H. THE DEPARTMENT will waive room rental fee for meeting rooms with 10-day notice. For request made within 10 days of rental date, regular fees apply.
14. BSA and THE DEPARTMENT recognize that use of the facilities during the dates and times provided by the BSA as part of their program, will give BSA first access to use of the facilities. However, if BSA team practice, game, or event is cancelled or otherwise does not occur, BSA will take reasonable steps to notify THE DEPARTMENT of the cancellation as soon as BSA is reasonably able to make the facilities available to other citizens of Bryant at THE DEPARTMENT's discretion. Furthermore, BSA recognizes that the facilities are tax payer constructed facilities meant for the benefit and use of the Citizens of Bryant, and as such will work with THE DEPARTMENT to provide a realistic schedule that maximizes BSA's use of the facilities while maximizing the potential field rental fees for THE DEPARTMENT and maximizing citizen access to the facilities.

THE DEPARTMENT or BSA may amend this agreement by the mutual assent of all parties. If this agreement is amended, it will be written, signed by all parties stated and attached to this original agreement.

THE DEPARTMENT may terminate this agreement with 90 days' notice upon a finding, by a 2/3rds vote by City Council, that the consideration provided by BSA in regards to provision of youth services is not being adequately fulfilled, adequately met, or otherwise adequately accomplishing the goals of this user agreement. To effectuate this paragraph's provision, the City Council shall during a regular or special meeting adopt a Resolution of Intent to terminate this program agreement by a 2/3rds vote of the Council. The City agrees that any such vote must occur before the 90-day written notice can be submitted. The City agrees that for the City Council to take such an action, all notice provisions under Arkansas Law for regular or special meetings must be complied with prior to any such meeting calling for such Resolution to exercise this paragraph's provision. Further, the City shall notify, via the notification provisions within this agreement, the President of the BSA of the Resolution of Intent to terminate this program agreement at least 48 hours before any Council Meeting to vote on such Resolution of Intent to terminate.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed in their behalf on BSA; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,
A municipal Corporation,

_____, Mayor, Jill Dabbs

User Organization,

_____, 2018 President

Reviewed by Bryant Parks and Recreation Committee

_____, Committee Chairman

ORDINANCE NO. 2018 - ____

**AN ORDINANCE AMENDING THE MASTER TRANSPORTATION PLAN,
WALK, BIKE, DRIVE-BRYANT, FOR THE CITY OF BRYANT, ARKANSAS
TO MODIFY A PROPOSED ROAD.**

WHEREAS, the city of Bryant passed the master transportation plan, Walk Bike Drive - Bryant in 2017, Ordinance No. 2017-18.

WHEREAS, the Planning Commission recommends the removal of the proposed collector road routed North from Highway 5 to Hilltop Road. Location of such road is depicted by the attached map.

WHEREAS, the City Council of the City of Bryant finds that amending the master transportation plan, Walk, Bike, Drive - Bryant, for the City of Bryant is in the best interests in the orderly and continued growth of the City of Bryant and hereby finds that the attached amendment is necessary and proper.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BRYANT ARKANSAS THAT:

Section 1: Amending the master transportation plan, Walk, Bike, Drive - Bryant

The City Council of the City of Bryant, hereby adopts the attached amended master transportation plan, Walk, Bike, Drive - Bryant, for the City of Bryant.

Section 2. Conflicts and Policy Repeal

Any ordinance, ordinance section, policy or directive in conflict with this Ordinance is repealed or amended to reflect and achieve the purposes stated herein.

PASSED AND APPROVED THIS ____ DAY OF _____, 2018.

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

RESOLUTION NO. 2018-_____

A RESOLUTION SUPPORTING MUSCULAR DYSTROPHY ASSOCIATION'S EFFORTS IN ASSOCIATION WITH THE BRYANT FIRE FIGHTERS UNION 4606

WHEREAS, The City of Bryant recognizes the significant impact that Muscular Dystrophy has on our society and specifically the families directly affected by the medical condition.

WHEREAS, The Muscular Dystrophy Association works diligently and continuously with funding of research, caring for those afflicted and education and support of families of those so afflicted.

WHEREAS, The City of Bryant Fire Fighters Union 4606 volunteers to raise money for MDA annually, through the Fill the Boot Campaign and the City of Bryant wishes to recognize the volunteerism, the professionalism, and encourage all those wishing to support a good cause, to consider making such donations or otherwise supporting MDA however they can or see fit.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT;

Section 1: Declaration of Recognition

The City of Bryant recognizes the volunteer efforts of the Fire Firefighters Union 4606 with its work in the Fill the Boot Campaign and in cooperation with the MDA of Arkansas and furthermore, encourages the Citizens of Bryant to support the efforts of MDA through volunteer and or donations to their programs.

PASSED AND APPROVED This _____ day of _____, 2018

Jill Dabbs, Mayor

ATTEST:

APPROVED AS TO FORM:

Sue Ashcraft, City Clerk

Chris Madison Staff Attorney

RESOLUTION NO. 2018-_____

A RESOLUTION PLACING A MORATORIUM ON THE CITY OF BRYANT TO ENTER INTO CONTRACTS OR TERMINATE ANY CONTRACTS WITHOUT CITY COUNCIL APPROVAL UNTIL JANUARY 1, 2019.

WHEREAS, the City of Bryant elected officials are going through a transition period for the remainder of 2018;

WHEREAS, the City Council wishes to maintain all contracts in place until January 1, 2019 unless approved by the City Council;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BRYANT, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The forgoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. REQUIREMENT: The City of Bryant shall not enter into any contracts nor shall it terminate any contracts until January 1, 2019 unless such entering into or terminating such contracts are specifically approved by the City Council.

Section 3. EFFECTIVE DATE: This Resolution shall take effect immediately and shall expire on January 1, 2019.

PASSED AND APPROVED this ___ day of _____, 2018.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

RESOLUTION NO. 2018 - _____

A RESOLUTION CONCERNING REQUESTS BY THE SALINE COUNTY REGIONAL AIRPORT COMMISSION REGARDING THE DESIGN AND CONSTRUCTION OF BRYANT PARKWAY ON AND ACROSS AIRPORT PROPERTY

WHEREAS, the construction of Bryant Parkway is instrumental in improving both safety and connectivity for citizens of Bryant; and

WHEREAS, the City of Bryant has made a commitment to ensuring Bryant Parkway is completed in a reasonable and expedient time; and

WHEREAS, Bryant Parkway must traverse lands owned and maintained by the Saline County Regional Airport Commission; and

WHEREAS, the Saline County Regional Airport Commission is in favor of Bryant Parkway's construction but has expressed certain concerns about its construction and subsequent impact on its property and airport uses; and

WHEREAS, the City of Bryant has worked diligently with the Saline County Regional Airport Commission to address the concerns, issues, and goals of each party and other relevant stakeholders in and along Bryant Parkway's proposed route

WHEREAS, the Saline County Regional Airport Commission has reviewed the alternative routes, barriers to such routes, and restrictions of the various routes and has thus agreed to the western proposal as the best alternative route for Bryant Parkway construction on and near its property; and

WHEREAS, the Saline County Regional Airport Commission has requested certain considerations be made as part of the western route to address their specific concerns and minimize the impact on their airport operations; and

WHEREAS, the Saline County Regional Airport Commission has requested that the route design include connectivity for the eastern side of the airport near or at Bryant Parkway's crossing of the Union Pacific railroad, such connectivity to include a 24 foot driveway built from Bryant Parkway to the edge of the right of way, and the driveway's location being defined within the 30% plans and as approved by the Airport Commission; further, the City of Bryant Master street plan will indicate and allow access for development opportunities on the eastern side of the airport main landing runway.

WHEREAS, the Saline County Regional Airport Commission requests that any western alignment of Bryant Parkway to not negatively impact future hangar development as planned in the Airport Master Plan and its Airport Layout Plan, and the City of Bryant agrees to minimize and work to avoid impacting hangar development as currently

planned by the airport; and

WHEREAS, the Saline County Regional Airport Commission requests that Bryant Parkway include future connectivity with S.E. 4th Street; and

WHEREAS, the Saline County Regional Airport Commission requests that construction of Bryant Parkway include a connection traveling from Bryant Parkway as nearly directly easterly to the Terminal entrance for the Airport, in exchange for such new terminal entrance, the Airport Commission agrees to gate and close its current entract at Hill Farm Road, such that the gate be used for maintenance and emergency purposes only, and that the primary entrance to the Airport Terminal shall be from Bryant Parkway's new terminal connection described above; and

WHEREAS, the Saline County Regional Airport Commission requests that Bryant Parkway include redesign and construction of the current intersection of Hill Farm and Future Bryant Parkway to accommodate traffic in a smooth and efficient manner; and

WHEREAS, the Saline County Regional Airport Commission finally requests, that the City of Bryant maintain its commitment to the protection of compatible land use near and abutting airport property; and

WHEREAS, the City of Bryant, in consideration of the foregoing requests, find that such requests are reasonable and appropriate considerations to facilitate and protect the airport's investment in the City of Bryant, while furthering the development of Bryant Parkway for the safety and connectivity of the citizens of Bryant.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF BRYANT, ARKANSAS THAT THE CITY COMMIT TO THE FOLLOWING IN THE CONSTRUCTION OF BRYANT PARKWAY:

Section 1.

The City Council of the City of Bryant finds that the requests of the Saline County Regional Airport Commission are reasonable and can be accommodated in the following manners as part of the design and construction of Bryant Parkway on the western route along and on airport property, including, the following:

1. Bryant Parkway will include connectivity for the eastern side of the airport near or at Bryant Parkways terminus of the Union Pacific Railroad crossing bridge, such connection to be made by a 24 foot wide asphalt driveway constructed along Bryant Parkway to the right of way line for Bryant Parkway, such driveway's specific location to be determined by approval from the Airport Commission and as reflected in the 30% plans for Bryant Parkway's construction; and the City of Bryant Master Street plan will indicate and allow access for development opportunities on the eastern side of the airport's main landing runway.
2. Design of Bryant Parkway will not negatively impact future hangar development of the airport property and that any route alignments will be discussed with the

Airport commission to identify potential conflicts and means to avoid negatively impacting hangar development on airport property.

3. The City of Bryant agrees to include future connectivity of Bryant Parkway to S.E. 4th Street as a necessary part of Bryant Parkway's connectivity and route.
4. The City of Bryant agrees that in exchange for the Airport Commission willingness to close the current entrance at Hill Farm thereby making that entrance point into a maintenance and emergency access point only, the City of Bryant will construct a new terminal drive from Bryant Parkway, in an easterly direction, with the specific location to be determined according to geology, topography and such, to the current terminal drive such that airport traffic travelling to and from the terminal area and terminal parking will exit from Bryant Parkway at this newly constructed connection and intersection.
5. The City of Bryant agrees and recognizes that the intersection of Bryant Parkway and Hill Farm Road will require appropriate design and construction to accommodate Bryant Parkway traffic in a smooth and efficient manner, and agrees that such will be included in the Bryant Parkway design and construction.
6. The City of Bryant re-confirms its commitment to the protection of compatible land uses on and abutting to airport property now and in the future.

Section 2. The City Council of the City of Bryant finds that the foregoing commitments are necessary and are reasonable and proper to protect development along Bryant Parkway, to protect the interest of the Saline County Regional Airport Commission in its role as stewards of the Saline County Regional Airport and its operations. Finally, the City Council of the City of Bryant finds that meeting these reasonable requests are within the sound and reasonable discretion of the City of Bryant for the purposes of furthering the design and constructability of Bryant Parkway from Interstate 30 to its terminus connection with Reynolds Road on the south end of the City of Bryant.

PASSED AND APPROVED this _____ day of _____, 2018

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney