



**Bryant City Council  
Regular Meeting**  
January 28th, 2020  
Boswell Municipal Complex - City Hall Courtroom

**AGENDA**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**CALL TO ORDER**

**APPROVAL OF MINUTES**

**COMMITTEE And COMMISSION REPORTS**

**Announcements And Presentations**

**Confirmation of newly appointed Parks Committee Members:**

BJ May -- Ward 4 Position 2

Renee Curtis -- Ward 1 Position 2

**Parks Committee Re-appointment :**

Carla Epinette --- Ward 2 Position 2

Andrea Hooten --- Ward 3 Position 2

**Fire Department**

*Presenter: Chief JP Jordan*

Recognition of the 2019 Bryant Fire Department Firefighter of the Year

**DEPARTMENT REPORTS**

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

**Approval Of Minutes**

Approval of the December 17th 2019 Regular Council Minutes

Documents:

[UNAPPROVED MINUTES DECEMBER 17 2019 REGULAR COUNCIL](#)

## **PUBLIC COMMENTS**

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

## **OLD BUSINESS**

## **NEW BUSINESS**

### **Finance**

Presenter- Joy Black Finance Director

1. Presentation and Approval of the 2019 December Year to Date City Financial Report (see attachment)
2. Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2019 and ending December 31, 2019 (see attachment)
3. Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2020 and ending December 31, 2020 - Reappropriations (see attachment)
4. Presentation and Approval of the 2018 Annual Financial Report Audit and other services from JWCK Firm (see attachment)

Documents:

[DECYTDREP.pdf](#)  
[JANBUDADJ.pdf](#)  
[2019ROLLPO.pdf](#)  
[2018AUDREP.pdf](#)

### **Engineering**

*Presenter: Ted Taylor - City Engineer*

5. Resolution - A Resolution Authorizing The City of Bryant Water and Sewer Wastewater Department to Provide Services Outside the City Limits of Bryant.

Documents:

[Preannexation Resolution Saddlebrook Ranch Version 3.pdf](#)  
[Site layout \(1\).pdf](#)  
[4835 \(1\).pdf](#)

### **Approval Of Code Of Conduct**

6. Approval of the Code of Conduct

Documents:

[Code of Conduct 2020.pdf](#)

### **Parks**

*Chris Treat Bryant Parks Director Presenting*

7. Bryant LaX Use Agreement

Documents:

[BLAX Use Agreement 2020.pdf](#)

**Planning And Community Development**

*Truett Smith - Director of Planning and Community Development*

8. A Resolution Expressing the Willingness of the City of Bryant to Apply for and Participate in Transportation Alternatives Program (TAP) Grant.

9. A Resolution Expressing the Willingness of the City of Bryant to Apply for and Participate in Surface Transportation Program (STP) and Highway Infrastructure Program (HIP).

Documents:

[2020 TAP Resolution.docx](#)

[2020 STP Resolution.docx](#)

**Public Works**

*Presenter:* Mark Grimmatt

10. Resolution to Designate Public Works Employees as First Responders as Federally Mandated by the President of the United States.

Documents:

[First Responders.pdf](#)

**A&P**

11. Festival Lighting Funding Request for Bishop Park - ~ \$35,000.00

12. Request for tournament funding: Daniel McBay -- Complete Team Sports -\$5000.00

- On Oct 9<sup>th</sup> weekend, I will host over 170 teams in Saline Cty and will put the majority of those teams in Bryant.
- The event is USSSA Fall State
- Every field in Bryant will be used, including newly renovated Ashley Park
- Contracts with the City have been completed

**MAYOR COMMENTS**

**COUNCIL COMMENTS**

**ADJOURNMENT**

Bryant. AR 72022  
[\(501\)943-0999](tel:(501)943-0999)

**Bryant City Council  
Regular Meeting  
December 17th, 2019  
Boswell Municipal Complex-City Hall Courtroom**

**UNAPPROVED MINUTES**

- **INVOCATION BY** - Council Member Higginbotham
- **PLEDGE OF ALLEGIANCE**
- **CALL TO ORDER By** – Mayor Scott
- **PRESENT** – Permenter, Gladden, Higginbotham, Roedel, Hawk, Miller, Henson, Billingsley
- **RECORDING ON AT TIME:** 6:30 pm
- **QUORUM PRESENT**

**Approval on Council Minutes**

Approval on the 11- 19 - 2019 Regular Minutes.

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

**COMMITTEE and COMMISSION REPORTS**  
NONE

**ANNOUNCEMENTS and PRESENTATIONS**

- Dana Poindexter showed a video.
- Mayor announced that we would be getting a new sound system in the near future.

**DEPARTMENT REPORTS** recording 7:35

- Ted Taylor – Update on roads and lights.

**PUBLIC COMMENTS**  
NONE

**OLD BUSINESS** recording – 14:29

**A&P**

1. Bishop Park Pavilion Project.

**Motion** to approve by Council Member Roedel, second Higginbotham. Voice vote: 7 yeas and 1 nay- Billingsley. Passed. recording 24:00

2. Lights and Festival Electrical for Bishop Park \$535,000.00

**Motion** to approve by Council Member Hawk, second Miller. Roll call vote: yeas – Miller & Hawk. Nays- Higginbotham, Gladden, Roedel, Permenter, Billingsley, Henson. FAILED

**New Item** recording 31:10

3. Benches along Mills Park Trail

**Motion** to approve by Council Member Gladden, second Miller. Voice vote: 8 yeas. Passed.

**NEW BUSINESS**

**Finance** Presenter- Joy Black Finance Director recording 33:19

4. **Presentation and Approval** of the 2019 November Year to Date City Financial Report.

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

5. **Resolution** - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2019 and ending December 31, 2019. recording 36:29

**Motion** to approve by Council Member Higginbotham, second Miller. Voice vote: 8 yeas. Passed. RESOLUTION 2019-55

6. **Resolution** - A Resolution Providing for the Adoption of a Budget for the City of Bryant for the twelve month period beginning January 1,2020 and ending December 31, 2020. recording 37:30

Motion to approve as is by Council Member Miller, second Henson. Voice vote: 8 yeas. Passed. RESOLUTION 2019-56

**Legal Department**

7. **Resolution** - A Resolution Acknowledging and Accepting the Attached Arkansas Department of Energy and Environment Division of Environmental Quality Consent Administrative Order. (adeq)

Motion to approve by Council Member Roedel, second Hawk. Voice vote: 8 yeas. Passed.  
RESOLUTION 2019-57

8. **Ordinance** - An Ordinance Granting a Franchise to Uniti, Their Successors and Assigns, to Construct, Erect, Operate, Maintain, Utilize, and own a telecommunications system in, upon, along, across, above, over and under the public ways of the City of Bryant, Arkansas; and all Such Structures, Appliances, and Fixtures Necessary or Convenient for Rendition of Telecommunications Service, Including Local and Long Distance Telephone Service; to Provide the Conditions Governing the Grant of Said Franchise; to provide for Franchise Fees to be paid; and for other purposes. recording 53:00

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Roedel, second Miller. Voice vote: 8 yeas.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Billingsley, second Henson. Roll call vote. 8 yeas. Passed. ORDINANCE 2019-27

9. **Resolution** - A Resolution by the City of Bryant, Arkansas Supporting the House Joint Resolution 1018 of 2019 (HJR of 2019) Proposing an Amendment to the Arkansas Constitution to Continue a Levy of a one-half Percent Sales and Use Tax for State Highways and Bridges; County Roads, Bridges, and other Surface Transportation; and City Streets, Bridges, and other Surface Transportation After the Retirement of the Bonds Authorized in Arkansas Constitution, Amendment 91, as Special Revenue to be Distributed Under the Arkansas Highway Revenue Distribution Law. recording 57:30

**Motion** to approve by Council Member Miller, second Hawk. Voice vote: 8 yeas. Passed.  
RESOLUTION 2019-58

**Parks and Recreation** Presented by Chris Treat, Parks Director

10. Bryant High School Swim Team Use **Agreement.** recording 59:00

**Motion** to approve by Council Member Billingsley, second Hawk. Voice vote: 8 yeas. Passed.

11. **Ordinance**-An ordinance authorizing a contract for additional services with the Boys' and Girls' Club of Bryant; Waiving competitive bidding; Declaring an emergency and for other purposes.

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, second Gladden. Voice vote: 8 yeas.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Miller, second Gladden. Voice vote. 8 yeas. Passed.  
ORDINANCE 2019-28

**Motion** to approve and Emergency Clause by Council Member Higginbotham, second Roedel.  
Roll call vote: 8 yeas. Passed.

12. **Resolution**- A resolution authorizing the Mayor to execute a program agreement with the Bryant Youth Association INC., D.B.A. Boys and Girls Club of Bryant, and for other purposes. recording 1:01

**Motion** to approve by Council Member Billingsley, second Henson. Voice vote: 8 yeas.  
Passed. RESOLUTION 2019-59.

13. **Ordinance**- An ordinance authorizing a contract for services with the Bryant Senior Adult Center Council; Waiving competitive bidding; Declaring an emergency; and for other purposes.

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, second Roedel. Voice vote: 8 yeas. Passed.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Billingsley, second Hawk. Roll call vote . 8 yeas. Passed.  
ORDINANCE 2019-29

**Motion** to approve and Emergency Clause by Council Member Billingsley, second Miller. Roll call vote: 8 yeas. Passed.

14. **Resolution**- A resolution authorizing the Mayor to execute a program agreement with the Central Arkansas Development Council, D.B.A. Bryant Senior Adult Center; And for other purposes. recording 1:03

**Motion** to approve by Council Member Billingsley, second Higginbotham. Voice vote: 8 yeas.  
Passed. RESOLUTION 2019-60

15. **Resolution**- A Resolution Permitting the Purchase of 7.88 Acres of Real Property Located Adjacent to Bishop Park.

**Motion** to approve by Council Member Roedel, second Gladden. Voice vote: 8 yeas. Passed.  
RESOLUTION 2019-61



**Motion to suspend the rules and add an item ( NEW CITY LOGO) at this time, Motion made by Council Henson, second Gladden. Voice vote: 8 yeas. Passed.**

**Recording 1:11**

**THE NEW CITY LOGO IS TO BE ADDED TO ALL NEW SIGNAGE GOING FOURTH, EXCLUDING IS THE FIRE DEPARTMENT AND POLICE DEPARTMENT.**

**Motion to approve by Council Member Hawk, second. Roedel. Roll call vote: 6 yeas, 2 nays- Higginbotham, Miller. Passed.**

### **Planning and Community Development**

Truett Smith, Director of Planning and Community Development

**16. Ordinance** - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property from R-2 to R-1.S - 4214 Springhill Rd.

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, second Hawk. Voice vote: 8 yeas. Passed.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Higginbotham, second Permenter. Roll call vote. 8 yeas. Passed. ORDINANCE 2019-30

### **Public Works – Stormwater** Presenter: Mark Grimmatt

**17. Ordinance-** An Ordinance Adopting an Amended Stormwater Management Manual. recording 1:28

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, second Hawk. Voice vote: 8 yeas. Passed.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Roedel, second Billingsley. Roll call vote . 8 yeas. Passed. ORDINANCE 2019-31

**Motion** to approve and Emergency Clause by Council Member Higginbotham, second Miller. Roll call vote: 8 yeas. Passed

18. **Ordinance** - An Ordinance Adopting Revised Stormwater Management Regulations, Operations and Guidelines. recording 1:34

**Motion** to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, second Gladden. Voice vote: 8 yeas. Passed.

Ordinance read by Mayor Scott.

**Motion** to adopt by Council Member Higginbotham, second Hawk. Roll call vote. 8 yeas. Passed. ORDINANCE 2019-32

**Motion** to approve and Emergency Clause by Council Member Higginbotham, second Roedel. Roll call vote: 8 yeas. Passed

### **MAYOR COMMENTS**

- Mayor thanked Council for a job well done this year.
- Jan 7<sup>th</sup> Basketball
- No Coffee with the Mayor in January
- Feb. 12-14 AML Winter Conference
- Discussion soon on Lighting at Bishop for public safety.

### **COUNCIL COMMENTS**

- Miller – Regarding the burn ban ordinance, to add a leaf truck.

### **ADJOURNMENT**

Motion by Council Member Hawk , second by Council Member Higginbotham.  
Voice Vote: 8 yeas Time: 8:13 pm Recording #'s 1:43

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Mayor Allen Scott

ATTEST

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City Clerk Sue Ashcraft



**Financial Report  
December 2019**



### General - Executive Summary Revenue & Expenditures

December 2019

	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
<b>Revenues:</b>																	
General	13,868,831	13,868,831	1,224,516	1,028,479	1,103,580	1,127,585	1,446,000	1,114,790	1,115,889	1,095,256	1,020,385	1,305,672	1,461,731	1,086,480	14,083,982	214,531	(214,531)
Administration	5,452,200	5,452,200	495,068	422,865	424,574	446,001	628,447	429,152	456,502	421,953	422,873	458,945	589,827	445,500	5,641,126	188,926	(188,926)
PCD	7,000	7,000	25	-	1,488	50	50	25	188	250	471	924	655	25	4,351	(2,949)	2,648
Animal Control	484,500	484,500	38,708	40,335	41,462	43,916	43,194	41,172	40,972	40,827	39,989	39,989	40,902	40,782	482,895	8,395	(8,395)
Court	743,420	743,420	54,613	99,979	42,988	107,790	73,070	73,254	41,968	61,916	66,837	103,773	73,555	59,169	856,912	115,492	(115,492)
Parks	2,158,285	2,158,285	193,816	131,853	151,736	167,311	168,916	202,969	187,724	150,460	133,345	169,663	153,105	118,838	1,929,735	(229,550)	229,550
Fire	2,898,910	2,898,910	278,252	218,680	233,291	233,292	276,738	288,483	235,537	236,688	233,292	233,292	233,292	288,754	2,940,761	1,851	(1,851)
Police	1,856,481	1,859,491	97,552	95,650	131,072	102,231	234,817	234,817	124,977	97,539	104,432	270,349	317,018	106,234	1,776,105	117,644	(117,644)
Code	425,045	425,045	66,462	18,947	76,969	27,003	20,828	35,482	28,002	26,611	18,450	29,339	53,178	38,177	439,478	14,433	(14,433)
<b>Total Revenues</b>	<b>13,868,831</b>	<b>13,868,831</b>	<b>1,224,516</b>	<b>1,028,479</b>	<b>1,103,580</b>	<b>1,127,585</b>	<b>1,446,000</b>	<b>1,114,790</b>	<b>1,115,889</b>	<b>1,095,256</b>	<b>1,020,385</b>	<b>1,305,672</b>	<b>1,461,731</b>	<b>1,086,480</b>	<b>14,083,982</b>	<b>214,531</b>	<b>(214,531)</b>
<b>Expenditures:</b>																	
General	15,995,318	15,995,318	1,165,163	1,276,413	1,063,821	1,072,176	1,395,450	1,140,840	1,166,270	1,095,659	1,128,982	997,863	1,391,677	2,165,475	15,059,597	935,731	835,731
Administration	2,271,489	2,271,489	82,923	309,856	66,675	141,225	102,529	65,877	107,162	128,190	118,592	(141,361)	91,132	1,080,715	2,152,515	118,974	118,974
PCD	321,057	321,057	24,380	8,724	14,846	8,530	12,160	8,679	12,688	37,450	13,525	13,525	19,478	20,946	197,022	124,045	124,045
Animal Control	464,248	464,248	27,822	30,539	33,340	26,150	39,176	32,564	31,078	30,413	31,333	34,464	46,073	51,689	414,643	6,968	6,968
Court	3,112,554	3,112,554	182,869	165,146	236,795	200,498	278,395	306,553	210,162	263,997	282,246	319,279	235,988	261,058	2,842,916	33,322	33,322
Parks	4,173,423	4,173,423	370,555	343,656	295,145	297,010	408,880	394,219	372,654	276,165	236,453	432,183	432,183	307,720	3,912,664	169,638	169,638
Fire	4,628,833	4,628,833	414,853	359,802	361,695	335,275	468,598	368,243	369,866	295,146	336,885	471,588	481,135	368,859	4,632,785	269,858	269,858
Police	402,093	402,093	29,489	29,037	26,569	31,279	38,586	30,453	28,773	30,096	34,297	28,813	39,769	29,313	376,215	196,047	196,047
Code	15,995,318	15,995,318	1,165,163	1,276,413	1,063,821	1,072,176	1,395,450	1,140,840	1,166,270	1,095,658	1,128,982	997,863	1,391,677	2,165,475	15,059,587	935,731	835,731
<b>Total Expenditures</b>	<b>(2,126,488)</b>	<b>(2,126,488)</b>	<b>59,353</b>	<b>(247,934)</b>	<b>39,759</b>	<b>55,419</b>	<b>50,549</b>	<b>(26,050)</b>	<b>(50,401)</b>	<b>(59,402)</b>	<b>(108,587)</b>	<b>308,009</b>	<b>70,054</b>	<b>(1,066,996)</b>	<b>(978,226)</b>		
<b>Excess (Deficit) of Revenues over Expenditures</b>																	

### Street - Executive Summary Revenue & Expenditures

	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
<b>Revenues:</b>																	
Street	3,353,818	3,353,818	270,011	283,603	218,458	241,035	387,249	231,402	293,038	225,720	229,593	438,835	380,861	754,366	3,954,572	600,754	(600,754)
<b>Total Revenues</b>	<b>3,353,818</b>	<b>3,353,818</b>	<b>270,011</b>	<b>283,603</b>	<b>218,458</b>	<b>241,035</b>	<b>387,249</b>	<b>231,402</b>	<b>293,038</b>	<b>225,720</b>	<b>229,593</b>	<b>438,835</b>	<b>380,861</b>	<b>754,366</b>	<b>3,954,572</b>	<b>600,754</b>	<b>(600,754)</b>
<b>Expenditures:</b>																	
Street	4,383,755	4,383,755	235,045	306,238	377,688	176,680	288,716	246,337	144,727	244,709	588,926	339,200	236,742	261,352	2,166,618	1,217,337	1,217,337
<b>Total Expenditures</b>	<b>4,383,755</b>	<b>4,383,755</b>	<b>235,045</b>	<b>306,238</b>	<b>377,688</b>	<b>176,680</b>	<b>288,716</b>	<b>246,337</b>	<b>144,727</b>	<b>244,709</b>	<b>588,926</b>	<b>339,200</b>	<b>236,742</b>	<b>261,352</b>	<b>3,166,418</b>	<b>1,217,337</b>	<b>1,217,337</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>																	
<b>Total</b>	<b>(1,029,937)</b>	<b>(1,029,937)</b>	<b>34,966</b>	<b>(22,635)</b>	<b>(159,230)</b>	<b>64,375</b>	<b>118,533</b>	<b>(14,934)</b>	<b>(45,389)</b>	<b>(118,989)</b>	<b>(359,333)</b>	<b>99,635</b>	<b>144,119</b>	<b>393,015</b>	<b>788,154</b>		



## Water/Wastewater - Executive Summary Revenue & Expenditures

December 2019

	Annual												YTD		
	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
<b>Revenues:</b>															
R50 Sales of Services	640,061	647,614	647,172	648,070	671,505	744,772	717,590	712,849	752,228	703,540	700,360	644,391	8,230,153	(155,375)	155,375
R60 Misc Rev	9,489	6,570	14,916	18,125	5,753	6,354	10,307	5,029	15,464	15,792	15,347	23,551	146,695	72,970	(72,970)
R62 Intergovernmental	500,000	500,000	1,000,000	500,000	1,000,000	500,000	500,000	500,000	1,000,000	500,000	1,000,000	1,000,000	8,500,000	1,750,000	(1,750,000)
R66 Sale of Equipment	0	0	0	0	0	0	103,911	(1,811)	0	0	0	8,078	110,177	110,177	(110,177)
<b>Total Revenues</b>	<b>1,149,550</b>	<b>1,154,183</b>	<b>1,662,088</b>	<b>1,166,195</b>	<b>1,677,258</b>	<b>1,251,126</b>	<b>1,331,808</b>	<b>1,217,878</b>	<b>1,766,880</b>	<b>1,219,332</b>	<b>1,715,707</b>	<b>1,676,019</b>	<b>16,987,025</b>	<b>1,777,772</b>	<b>(1,777,772)</b>
<b>Expenditures:</b>															
E01 Personnel Cost	136,736	113,315	132,476	121,222	177,285	127,927	137,867	144,658	146,411	326,398	216,541	162,250	1,943,085	229,178	229,178
Building & Ground Exp	30,461	36,589	44,211	48,234	46,075	50,364	44,245	44,660	42,725	67,526	39,546	60,333	554,968	(67,325)	(67,325)
E20 Vehicle Expense	21,885	6,379	6,937	8,104	20,157	13,674	12,149	10,808	13,532	19,621	17,569	14,722	165,536	(3,536)	(3,536)
E30 Supply Expense	229,974	53,634	156,690	182,575	171,935	165,754	148,393	202,188	212,011	180,812	189,789	239,281	2,133,036	240,669	240,669
E40 Expense Professional	31,612	36,660	31,303	31,191	28,525	31,556	28,254	74,140	36,837	116,608	73,237	32,447	552,370	226,530	226,530
E55 Services	103	8,110	434	10,721	5,019	2,129	32,224	10,352	13,590	20,998	95	2,000	105,776	32,224	32,224
E60 Miscellaneous	0	5,281	210	1,231	2,976	23,974	509	25,955	27,488	11,606	156	31,091	130,476	63,199	63,199
E62 Intergovernmental	550,654	1,050,356	547,363	557,310	1,060,595	548,980	635,160	554,122	1,048,334	560,095	1,060,243	1,060,892	9,234,105	(1,919,305)	(1,919,305)
E72 Bond Expense	91,889	91,889	91,889	91,889	98,282	92,662	53,173	196,251	100,866	100,866	111,192	111,192	1,232,038	(66,202)	(66,202)
E80 Fixed Assets	0	182,258	15,067	283,982	3,395	24,031	6,545	74,694	32,465	155,441	49,513	59,446	896,835	3,615,389	3,615,389
E85 Interest Expense	41,356	41,356	41,356	41,356	34,900	40,520	29,644	62,273	40,520	40,520	30,198	30,198	474,195	51,607	51,607
<b>Total Expenditures</b>	<b>1,134,669</b>	<b>1,625,824</b>	<b>1,067,936</b>	<b>1,377,813</b>	<b>1,649,145</b>	<b>1,121,570</b>	<b>1,128,163</b>	<b>1,400,102</b>	<b>1,714,778</b>	<b>1,600,491</b>	<b>1,788,077</b>	<b>1,803,851</b>	<b>17,412,419</b>	<b>2,402,426</b>	<b>2,402,426</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>14,881</b>	<b>(471,641)</b>	<b>594,152</b>	<b>(211,618)</b>	<b>28,113</b>	<b>129,556</b>	<b>203,646</b>	<b>(182,224)</b>	<b>51,102</b>	<b>(381,158)</b>	<b>(72,371)</b>	<b>(127,833)</b>	<b>(425,395)</b>		
Rev over Exp w/out Fixed Assets %	1%	-25%	37%	6%	1.68%	12%	16%	-9%	5%	-19%	-1%	-4%	3%		

### 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	958,546	927,035	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	1,099,036	1,093,013	13,469,452
2019	1,162,181	1,323,467	1,043,677	1,027,608	1,205,192	1,190,014	1,258,250	1,257,197	1,140,531	1,243,134	1,155,335	1,157,926	14,164,513
Difference	98,874	27,627	74,414	87,847	(40,060)	96,999	62,909	17,148	(38,582)	186,672	56,299	64,914	695,061
	8.51%	2.09%	7.13%	8.55%	-3.32%	8.15%	5.00%	1.36%	-3.38%	15.02%	4.87%	5.61%	

The chart below shows how the 3% sales tax above is allocated for 2019.

1% GF	387,394	441,156	347,892	342,536	401,731	396,671	419,417	419,066	380,177	414,378	385,112	385,975	4,721,504
1/8 Parks	48,424	55,144	43,487	42,817	50,216	49,584	52,427	52,383	47,522	51,797	48,139	48,247	590,188
3/8 Fire	145,273	165,433	130,460	128,451	150,649	148,752	157,281	157,150	142,566	155,392	144,417	144,741	1,770,564
4/8 Bond	193,697	220,578	173,946	171,268	200,865	198,336	209,708	209,533	190,089	207,189	192,556	192,988	2,360,752
Animal 10%	38,739	44,116	34,789	34,254	40,173	39,667	41,942	41,907	38,018	41,438	38,511	38,598	472,150
Parks 10%	38,739	44,116	34,789	34,254	40,173	39,667	41,942	41,907	38,018	41,438	38,511	38,598	472,150
Fire 25%	96,848	110,289	86,973	85,634	100,433	99,168	104,854	104,766	95,044	103,594	96,278	96,494	1,180,376
Police 25%	96,848	110,289	86,973	85,634	100,433	99,168	104,854	104,766	95,044	103,594	96,278	96,494	1,180,376
Street 30%	116,218	132,347	104,368	102,761	120,519	119,001	125,825	125,720	114,053	124,313	115,534	115,793	1,416,451
Total	1,162,181	1,323,467	1,043,677	1,027,608	1,205,192	1,190,014	1,258,250	1,257,197	1,140,531	1,243,134	1,155,335	1,157,926	14,164,513
Divided by 3	387,394	441,156	347,892	342,536	401,731	396,671	419,417	419,066	380,177	414,378	385,112	385,975	4,721,504
Budgeted at	376,666	376,666	376,666	376,666	376,666	376,666	376,666	376,666	376,666	376,666	376,666	376,666	4,519,992
Diff.	10,728	64,490	(28,774)	(34,130)	25,065	20,005	42,751	42,400	3,511	37,712	8,446	9,309	201,512



**Cash Reserves**

<b>Reviewed 2/20/19</b>	<b>December 2019</b>	<b>Days</b>	
120 days cash = \$4.8M			
<b>Funds:</b>			
001	Gen Operating Acct	118	Administration 145
002	Sales Tax Fund	44	Animal Control 203,762
005	Designated Tax	21	Parks 87,783
		184	Fire 168,525
			Police 381,163
			<b>GF Totals 841,378</b>
	Springhill Fire Department (see details below)	-3	
	Emergency Telephone Service (See details below)	-4	
	Placeholder for Stormwater Funding	-25	
	Placeholder for Parks Request for Ashley/Alcoa	0	Removed money spent in 2019
	Placeholder for General Ledger Software	-8	
	Parks FEMA Money Reserved for Flooding (added June of 2018)	0	
	\$5K used for Pier Flood Damage	144	
			Using the Remaining \$50K per Treat on 9/20/19 \$40K for Bishop and \$10K for Midland

**Springhill Fire Department Summary**

Beginning Balance (as of January 1, 2019)	\$ 172,993	Emergency Telephone Service	Beginning Balance (as of January 1, 2019)	\$ 136,637
2019 Revenue (Act 001-0510-4152)	\$ 56,448		2019 Revenue (Act 001-0610-4650)	\$ 77,667
2019 Expenses (Act 001-0510-5XXX all)	\$ 111,799		2019 Expenses (Act 001-0610-5650)	\$ 51,962
Current Balance as of this report ending date	\$ 117,641		Current Balance as of this report ending date	\$ 162,342

<b>Street</b>	120 days cash = \$922k	Watch Cash Flows Carefully	Alcoa
<b>Funds:</b>			
080	Operating Acct	\$46,000	Vehicles 792,000
005	Designated Tax	\$270,000	Equipment 131,000
	Capital	\$455,000	Infrastructure 10,000
		\$893,000.00	Projects (Multi Year) 150,000
		\$200,000.00	Overlays 24,500
		\$1,864,000	Total Capital 1,223,500
			<b>Originally Approved Budget</b>





**August 2019**

	001	002	003	005	010	020	030	031	045	050	051	055	061	062	066	068
	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 O&M	Fire Donation	Act 833 Of 1991	Fire 3/8 Sales Tax	Act 918 of 1983	Act 988 of 1991	Federal Drug Control	State Drug Control
<b>REVENUE</b>																
Taxes - Sales	470	385,975	0	385,975	0	0	0	0	48,247	0	0	144,741	0	0	0	0
Taxes - Property	102,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licenses Permits & Fees	40,152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Membership Fees	19,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental Fees	2,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park Program Fees	4,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	53,298	0	0	0	0	0	26,912	2,545	0	0	0	0	1,343	825	0	0
Sales of Services	4,637	0	86,232	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Rev	26,127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental	840,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reimbursement	275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Equipment	15	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	0
Grant Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sponsorships	3,334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	214	77	83	46	0	2	0	4	7	0	3	7	1	1	0	1
<b>Total Revenue</b>	<b>1,098,480</b>	<b>386,052</b>	<b>86,314</b>	<b>386,021</b>	<b>0</b>	<b>2</b>	<b>26,912</b>	<b>2,549</b>	<b>48,254</b>	<b>0</b>	<b>3</b>	<b>144,748</b>	<b>1,343</b>	<b>826</b>	<b>0</b>	<b>1</b>
<b>Expense</b>																
Personnel Cost	738,342	0	0	0	0	0	395	0	0	0	0	0	0	0	0	0
Building & Ground Exp	112,356	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	70,354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Expense	36,694	0	0	0	0	0	26,517	0	0	0	0	0	0	0	0	0
Operations Expense	16,242	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Services	30,228	0	0	0	0	0	0	18,139	0	0	0	0	0	0	0	0
Miscellaneous	47,977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental	1,000,000	376,667	68,408	376,667	0	804	0	0	46,375	0	0	139,125	0	0	0	0
Contract/Don Expense	0	0	0	0	0	0	0	0	0	1,961	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	46,265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	64,855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Expense	2,162	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
<b>Total Expense</b>	<b>2,165,475</b>	<b>376,667</b>	<b>68,408</b>	<b>376,667</b>	<b>0</b>	<b>804</b>	<b>26,912</b>	<b>18,139</b>	<b>46,375</b>	<b>1,961</b>	<b>0</b>	<b>139,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Fund</b>																
Balance/Net Position	(1,066,996)	9,386	17,906	9,355	0	(802)	0	(15,590)	1,879	(1,961)	3	5,623	1,343	826	0	1
Beginning Fund	5,805,640	1,753,976	1,900,164	1,046,699	67	8,228	2	86,512	151,783	2,689	58,264	169,934	15,072	24,835	2,347	16,267
Ending Fund	4,738,645	1,763,362	1,918,071	1,056,054	67	7,427	2	70,922	153,662	727	58,267	175,558	16,416	25,661	2,347	16,268
<b>End Bank Stmt Bal</b>	4,654,869	1,763,361	1,895,406	1,056,054	237,233	39,309	1	87,557	153,663	726	58,265	175,558	16,416	25,660	2,346	16,268
<b>Out Stand Checks</b>	76,170	0	0	0	216,816	0	0	16,636	0	0	0	0	0	0	0	0
<b>Dep in Transit</b>	(68,242)	0	(22,664)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>GL on Bank Activity Rpt</b>	4,646,941	1,763,361	1,918,070	1,056,054	20,417	39,309	1	70,922	153,663	726	58,265	175,558	16,416	25,660	2,346	16,268
<b>Other Bal Sheet Items</b>	(91,704)	(1)	(1)	(0)	20,350	31,882	(1)	0	1	(1)	(2)	0	(0)	(0)	(0)	1

**August 2019**

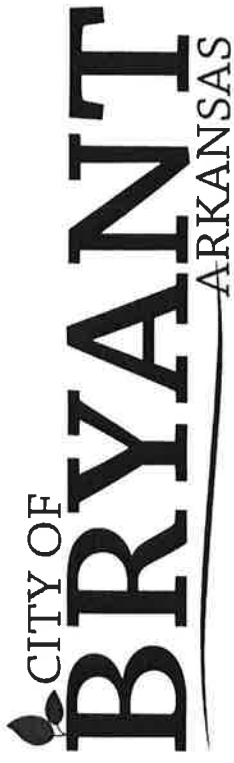
	080	110	113	114	147	157	165	185	186	187	500	510	515	525
	Street Fund	Special Redemp Fund	Debt Service Reserve	Bond Fund	Park&Rec Const Fund	Fire Const Fund	Police Fleet (reused as Fire/Pks Lease)	Street Bond 2016 DS FS	Street Bond 2016 DSR FS	Stre Const Fund	Revenue Water	Water Operating	Stormwater Utility	Depreciation WW
<b>REVENUE</b>														
Taxes - Sales	33,945	0	0	192,988	0	0	0	0	0	0	0	0	0	0
Taxes - Property	101,865	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
Membership Fees	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
Park Program Fees	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
Sales of Services	0	0	0	0	0	0	0	0	0	0	644,391	0	0	0
Miscellaneous Rev	9,605	0	0	0	0	0	0	209,116	0	0	17,376	6,175	0	0
Intergovernmental	613,000	11,740	0	0	0	0	0	0	0	0	1,000,000	526,519	19,155	0
Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Equipment	(4,138)	0	0	0	0	0	0	0	0	0	8,078	0	0	0
Donation Revenue	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
Sponsorships	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Revenue	91	(10,627)	958	2,216	166	36	0	451	439	10,930	0	0	22	0
<b>Total Revenue</b>	754,366	1,083	958	195,203	166	36	0	209,568	439	10,930	661,767	1,014,252	526,541	19,155
<b>Expense</b>														
Personnel Cost	82,320	0	0	0	0	0	0	0	0	0	0	162,250	0	0
Building & Ground Exp	7,052	0	0	0	0	0	0	0	0	0	0	60,333	0	0
Vehicle Expense	10,518	0	0	0	0	0	0	0	0	0	0	14,722	0	0
Supply Expense	34,022	0	0	0	0	0	0	0	0	0	0	239,281	0	0
Operations Expense	15,745	0	0	0	0	0	0	0	0	0	5,228	27,219	0	0
Professional Services	6,867	0	0	0	0	0	0	0	0	0	0	2,000	0	0
Miscellaneous	16,157	0	0	0	0	0	0	0	0	0	0	31,091	0	0
Intergovernmental	0	0	958	0	0	0	0	(489,972)	5,345	0	1,041,738	19,155	0	0
Contract/Don Expense	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
Bond Expense	0	0	0	1,864,644	0	0	0	490,055	0	0	0	111,192	0	0
Fixed Assets	188,670	0	0	0	0	0	0	0	0	0	0	59,446	5,994	0
Interest Expense	0	0	0	0	0	0	0	149,947	0	0	0	30,198	0	0
Construction Projects	0	0	0	0	9,919	10,388	0	0	0	230,707	0	0	0	0
<b>Total Expense</b>	361,352	0	958	1,864,644	9,919	10,388	0	150,030	5,345	230,707	1,046,966	756,885	5,994	0
<b>Change in Fund Balance/Net Position</b>	393,015	1,083	0	(1,669,440)	(9,753)	(10,352)	0	59,537	(4,906)	(219,777)	(385,199)	257,367	520,547	19,155
<b>Beginning Fund Balance/Net Position</b>	1,970,387	10,485	742,409	1,959,286	128,558	10,352	0	406,574	330,139	8,380,949	1,883,596	1,286,093	258,548	1,693,654
<b>Ending Fund Balance/Net Position</b>	2,363,402	11,568	742,409	289,846	118,805	0	0	466,111	325,233	8,161,172	1,498,397	1,543,460	779,095	1,712,808
<b>End Bank Stmt Bal</b>	2,347,005	11,568	742,409	289,846	118,805	0	0	466,112	325,233	8,161,172	2,100,681	331,376	782,247	1,712,808
<b>Out Stand Checks</b>	9,482	0	0	0	0	0	0	0	0	0	512,036	27,712	0	0
<b>Dep in Transit</b>	(38,057)	0	0	0	0	0	0	0	0	0	(16,991)	0	0	0
<b>GL on Bank Activity Rpt</b>	2,375,581	11,568	742,409	289,846	118,805	0	0	466,112	325,233	8,161,172	1,605,636	303,664	782,247	1,712,808
<b>Other Bal Sheet Items</b>	12,178	0	0	(0)	(0)	(0)	0	1	(1)	(0)	107,239	(1,239,796)	3,152	0



# General Ledger

## Budget Status

User: jblack  
 Printed: 1/23/2020 - 10:49 AM  
 Period: 12, 2019



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 001	General Fund							
Dept 001-0000								
R66	Sale of Equipment							
001-0000-4900	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
001-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		0.00	0.00	0.00	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:		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 0000 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R15	Administration							
001-0100-4150	Taxes - Property	248,000.00	0.00	245,736.68	2,263.32	0.00	2,263.32	0.91
001-0100-4151	State Turnback	500,000.00	46,292.95	683,745.94	-183,745.94	0.00	-183,745.94	0.00
	Saline County Treas - Turnback							
R15 Sub Totals:		748,000.00	46,292.95	929,482.62	-181,482.62	0.00	-181,482.62	0.00
R60	Miscellaneous Revenue							
001-0100-4600	Miscellaneous Revenue	1,000.00	7,743.50	9,123.33	-8,123.33	0.00	-8,123.33	0.00
001-0100-4602	A&P Admin Fees	7,200.00	0.00	5,032.74	2,167.26	0.00	2,167.26	30.10
R60 Sub Totals:		8,200.00	7,743.50	14,156.07	-5,956.07	0.00	-5,956.07	0.00
R62	Intergovernmental Tsfrs							
001-0100-4627	Xfer from Sales Tax	4,520,000.00	376,666.66	4,520,000.58	-0.58	0.00	-0.58	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-4629	Xfer Franchise Tax Fd21	175,000.00	14,583.34	175,000.00	0.00	0.00	0.00	0.00
<b>R85</b>	<b>R62 Sub Totals:</b>	<b>4,695,000.00</b>	<b>391,250.00</b>	<b>4,695,000.58</b>	<b>-0.58</b>	<b>0.00</b>	<b>-0.58</b>	<b>0.00</b>
	Interest Revenue							
001-0100-4850	Interest Revenue	1,000.00	213.53	2,486.33	-1,486.33	0.00	-1,486.33	0.00
001-0100-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R85 Sub Totals:</b>	<b>1,000.00</b>	<b>213.53</b>	<b>2,486.33</b>	<b>-1,486.33</b>	<b>0.00</b>	<b>-1,486.33</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>5,452,200.00</b>	<b>445,499.98</b>	<b>5,641,125.60</b>	<b>-188,925.60</b>	<b>0.00</b>	<b>-188,925.60</b>	<b>0.00</b>
<b>E01</b>	<b>Personnel Expense</b>							
001-0100-5000	Salary Expense	609,161.19	44,484.42	544,614.65	64,546.54	0.00	64,546.54	10.60
001-0100-5001	Elected Off. 2009-24,2011-27	219,176.64	17,186.49	213,270.32	5,906.32	0.00	5,906.32	2.69
001-0100-5005	SWB Reimbursement	-545,000.00	-45,416.65	-544,999.56	-0.44	0.00	-0.44	0.00
001-0100-5010	Overtime Expense	8,800.00	186.38	2,303.17	6,496.83	0.00	6,496.83	73.83
001-0100-5020	FICA Expense	60,545.03	4,687.06	57,465.93	3,079.10	0.00	3,079.10	5.09
001-0100-5022	Unemployment Expense	660.00	0.00	728.53	-68.53	0.00	-68.53	0.00
001-0100-5025	Worker's Comp Expense	2,000.00	0.00	768.50	1,231.50	0.00	1,231.50	61.58
001-0100-5030	APERS Expense	137,207.71	9,283.47	139,866.62	-2,658.91	0.00	-2,658.91	0.00
001-0100-5038	Pension Expense	2,160.00	179.37	2,152.44	7.56	0.00	7.56	0.35
001-0100-5040	Health Insurance Expense	85,690.20	7,140.71	63,794.13	21,896.07	0.00	21,896.07	25.55
001-0100-5042	Employee Assistance Program	4,500.00	0.00	5,068.52	-568.52	0.00	-568.52	0.00
001-0100-5050	Physical & Drug Screen Exp	600.00	0.00	461.00	139.00	0.00	139.00	23.17
001-0100-5054	BYOD - Admin	1,175.00	75.00	775.00	400.00	0.00	400.00	34.04
001-0100-5055	Uniform Expense	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0100-5057	Vehicle Allowance	6,000.00	461.52	5,769.00	231.00	0.00	231.00	3.85
001-0100-5060	Travel & Training Expense	18,000.00	441.17	5,759.77	12,240.23	0.00	12,240.23	68.00
001-0100-5061	Training Aids	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5062	Travel & Training - Mayor	6,500.00	0.00	2,241.79	4,258.21	0.00	4,258.21	65.51
001-0100-5063	Travel & Training - City Clerk	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5065	First Aid Expense	900.00	0.00	0.00	900.00	0.00	900.00	100.00
	<b>E01 Sub Totals:</b>	<b>620,975.77</b>	<b>38,708.94</b>	<b>500,039.81</b>	<b>120,935.96</b>	<b>0.00</b>	<b>120,935.96</b>	<b>19.48</b>
<b>E10</b>	<b>Building &amp; Grounds Exp</b>							
001-0100-5102	Repairs & Maint - Building	14,187.40	81.01	8,588.12	5,599.28	0.00	5,599.28	39.47
001-0100-5104	Repairs & Maint - Grounds	9,000.00	21.38	12,391.47	-3,391.47	0.00	-3,391.47	0.00
001-0100-5110	Utilities - Electric	22,400.00	331.00	22,129.17	270.83	0.00	270.83	1.21
001-0100-5111	Utilities - Gas	1,000.00	108.50	891.92	108.08	0.00	108.08	10.81
001-0100-5112	Utilities - Water	750.00	53.14	631.90	118.10	0.00	118.10	15.75
001-0100-5115	Communication Exp - Telephone	14,010.00	1,151.15	15,870.72	-1,860.72	0.00	-1,860.72	0.00
001-0100-5116	Communication Exp - Cellular	4,800.00	1,122.39	8,166.66	-3,366.66	0.00	-3,366.66	0.00
001-0100-5120	Insurance - Property	1,500.00	0.00	1,520.64	-20.64	0.00	-20.64	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5130	Sanitation	1,080.00	172.50	1,121.25	-41.25	0.00	-41.25	0.00
001-0100-5142	Janitorial Supplies and Main	4,000.00	806.03	4,339.10	-339.10	-8.39	-330.71	0.00
001-0100-5145	Tools	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E10 Sub Totals:		73,727.40	3,847.10	75,650.95	-1,923.55	-8.39	-1,915.16	0.00
E20	Vehicle Expense	1,500.00	186.32	1,216.53	283.47	0.00	283.47	18.90
001-0100-5200	Fuel Expense	1,000.00	45.00	239.37	760.63	0.00	760.63	76.06
001-0100-5212	Service & Repair - Equipment	925.00	0.00	509.00	416.00	0.00	416.00	44.97
001-0100-5225	Insurance Expense - Vehicle	3,425.00	231.32	1,964.90	1,460.10	0.00	1,460.10	42.63
E30	Supply Expense	4,500.00	1,401.57	6,212.53	-1,712.53	0.00	-1,712.53	0.00
001-0100-5300	Supplies - Office	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5334	Supplies - Volunteer	3,000.00	0.00	788.10	2,211.90	0.00	2,211.90	73.73
001-0100-5350	Postage Expense	9,500.00	1,401.57	7,000.63	2,499.37	0.00	2,499.37	26.31
E40	Operations Expense	33,500.00	183.28	32,812.74	687.26	0.00	687.26	2.05
001-0100-5480	Dues & Subscriptions	3,000.00	0.00	1,184.02	1,815.98	0.00	1,815.98	60.53
001-0100-5505	Mayor's Expense	10,100.00	350.00	5,331.87	4,768.13	1,718.13	3,050.00	30.20
001-0100-5506	City Clerk Expense	500.00	31.82	1,162.37	-662.37	0.00	-662.37	0.00
001-0100-5510	Meeting Expense	47,100.00	565.10	40,491.00	6,609.00	1,718.13	4,890.87	10.38
E55	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0100-5550	Prof Services - Acctg & Audit	7,500.00	900.00	7,813.17	-313.17	0.00	-313.17	0.00
001-0100-5553	Prof Services - Advertising	13,000.00	454.50	10,406.95	2,593.05	0.00	2,593.05	19.95
001-0100-5583	Prof Services - Legal	19,999.80	920.59	24,807.09	-4,807.29	0.00	-4,807.29	0.00
001-0100-5586	Prof Services - Other	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0100-5588	Prof Services - Legal Notices	100.00	0.00	66.00	34.00	0.00	34.00	34.00
001-0100-5589	Prof Services - Printing	43,099.80	2,275.09	43,093.21	6.59	0.00	6.59	0.02
E60	Miscellaneous Expense	5,911.66	3,030.03	9,356.41	-3,444.75	90.00	-3,534.75	0.00
001-0100-5600	Miscellaneous Expense	2,000.00	0.00	1,528.21	471.79	0.00	471.79	23.59
001-0100-5604	Hardware - New & Renewals	8,520.00	0.00	5,028.76	3,491.24	0.00	3,491.24	40.98
001-0100-5608	Software - New & Renewals	16,431.66	3,030.03	15,913.38	518.28	90.00	428.28	2.61
E68	Donation Expense	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
001-0100-5680	Boys and Girls Club Contract	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
001-0100-5681	Sr. Adults Contract							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5682	Historic Society Contract	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
E68 Sub Totals:		90,000.00	0.00	90,000.00	0.00	0.00	0.00	0.00
E80	Fixed Assets	230,000.00	0.00	229,878.10	121.90	0.00	121.90	0.05
001-0100-5800	Fixed Assets - Land	230,000.00	0.00	229,878.10	121.90	0.00	121.90	0.05
E80 Sub Totals:		1,134,259.63	50,059.15	1,004,031.98	130,227.65	1,799.74	128,427.91	11.32
Expense Sub Totals:		-4,317,940.37	-395,440.83	-4,637,093.62	319,153.25	1,799.74		
Dept 001-0110	Dept 001-0110 Sub Totals:							
E01	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0110-5060	Personnel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Travel & Training Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E01 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E60	Miscellaneous Expense	42,000.00	852.42	10,505.45	31,494.55	0.00	31,494.55	74.99
001-0110-5604	Hardware - New & Renewals	31,880.00	14,636.93	50,702.17	-18,822.17	0.00	-18,822.17	0.00
001-0110-5606	IT Projects & Labor	44,950.00	5,786.01	34,697.37	10,252.63	0.00	10,252.63	22.81
001-0110-5608	Software - New & Renewals	6,600.00	8,209.32	9,103.94	-2,503.94	0.00	-2,503.94	0.00
001-0110-5610	Website	1,000.00	0.00	127.21	872.79	0.00	872.79	87.28
001-0110-5612	IT Tools & Supplies	10,800.00	1,170.77	7,013.72	3,786.28	0.00	3,786.28	35.06
001-0110-5614	Copiers & Maintenance	137,230.00	30,655.45	112,149.86	25,080.14	0.00	25,080.14	18.28
E60 Sub Totals:		137,230.00	30,655.45	112,149.86	25,080.14	0.00	25,080.14	18.28
Expense Sub Totals:		137,230.00	30,655.45	112,149.86	25,080.14	0.00	25,080.14	18.28
Dept 001-0120	Dept 001-0120 Sub Totals:							
R20	Planning & Development	2,500.00	0.00	1,540.00	960.00	0.00	960.00	38.40
001-0120-4206	Licenses Permits & Fees	4,500.00	25.00	2,811.00	1,689.00	0.00	1,689.00	37.53
001-0120-4250	Annex/Rezoning Fees	7,000.00	25.00	4,351.00	2,649.00	0.00	2,649.00	37.84
	Subdivision Plat & Filing Fees	7,000.00	25.00	4,351.00	2,649.00	0.00	2,649.00	37.84
R20 Sub Totals:		7,000.00	25.00	4,351.00	2,649.00	0.00	2,649.00	37.84
Revenue Sub Totals:		120,298.08	8,947.40	94,877.87	25,420.21	0.00	25,420.21	21.13
E01	Personnel Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0120-5000	Salary Expense	9,099.52	676.51	6,954.10	2,145.42	0.00	2,145.42	23.58
001-0120-5010	Overtime Expense	120.00	0.00	103.40	16.60	0.00	16.60	13.83
001-0120-5020	FICA Expense							
001-0120-5022	Unemployment Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5025	Worker's Comp Expense	1,200.00	0.00	70.53	1,129.47	0.00	1,129.47	94.12
001-0120-5030	APERS Expense	16,177.61	1,213.72	12,114.83	4,062.78	0.00	4,062.78	25.11
001-0120-5040	Health Insurance Expense	14,987.16	1,248.94	7,415.14	7,572.02	0.00	7,572.02	50.52
001-0120-5050	Physical & Drug Screen Exp	150.00	0.00	120.00	30.00	0.00	30.00	20.00
001-0120-5060	Travel & Training Expense	6,400.00	1,929.89	3,685.34	2,714.66	0.00	2,714.66	42.42
	<b>E01 Sub Totals:</b>	<b>168,932.37</b>	<b>14,016.46</b>	<b>125,341.21</b>	<b>43,591.16</b>	<b>0.00</b>	<b>43,591.16</b>	<b>25.80</b>
E10	Building & Grounds Exp							
001-0120-5110	Utilities - Electric	1,320.00	82.75	1,278.57	41.43	0.00	41.43	3.14
001-0120-5111	Utilities - Gas	240.00	27.13	194.72	45.28	0.00	45.28	18.87
001-0120-5112	Utilities - Water	150.00	13.28	157.99	-7.99	0.00	-7.99	0.00
001-0120-5115	Communication Exp - Telephone	1,300.00	135.98	1,283.34	16.66	0.00	16.66	1.28
001-0120-5116	Communication Exp - Cellular	840.00	106.37	676.10	163.90	0.00	163.90	19.51
001-0120-5130	Sanitation	300.00	43.12	280.28	19.72	0.00	19.72	6.57
	<b>E10 Sub Totals:</b>	<b>4,150.00</b>	<b>408.63</b>	<b>3,871.00</b>	<b>279.00</b>	<b>0.00</b>	<b>279.00</b>	<b>6.72</b>
E20	Vehicle Expense							
001-0120-5200	Fuel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0120-5210	Service & Repair - Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0120-5225	Insurance Expense - Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E20 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E30	Supply Expense							
001-0120-5300	Supplies - Office	700.00	0.00	462.98	237.02	0.00	237.02	33.86
001-0120-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	<b>E30 Sub Totals:</b>	<b>1,200.00</b>	<b>0.00</b>	<b>462.98</b>	<b>737.02</b>	<b>0.00</b>	<b>737.02</b>	<b>61.42</b>
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	20,000.00	0.00	16,902.66	3,097.34	0.00	3,097.34	15.49
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	<b>E40 Sub Totals:</b>	<b>20,100.00</b>	<b>0.00</b>	<b>16,902.66</b>	<b>3,197.34</b>	<b>0.00</b>	<b>3,197.34</b>	<b>15.91</b>
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	567.50	1,795.17	204.83	0.00	204.83	10.24
001-0120-5571	Prof Services - Engineering	13,300.00	0.00	9,076.80	4,223.20	1,134.60	3,088.60	23.22
001-0120-5574	Prof Services - GIS	0.00	0.00	815.40	-815.40	0.00	-815.40	0.00
001-0120-5586	Prof Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0120-5589	Prof Services - Printing	300.00	0.00	852.46	-552.46	0.00	-552.46	0.00
	<b>E55 Sub Totals:</b>	<b>15,600.00</b>	<b>567.50</b>	<b>12,539.83</b>	<b>3,060.17</b>	<b>1,134.60</b>	<b>1,925.57</b>	<b>12.34</b>
E60	Miscellaneous Expense							
001-0120-5600	Miscellaneous Expense	97,035.00	3,435.75	34,967.50	62,067.50	0.00	62,067.50	63.96



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5606	IT Projects & Labor	1,500.00	2,517.21	2,517.21	-1,017.21	0.00	-1,017.21	0.00
001-0120-5608	Software - New & Renewals	12,550.00	0.00	420.00	12,130.00	0.00	12,130.00	96.65
E80	E60 Sub Totals:	111,085.00	5,952.96	37,904.71	73,180.29	0.00	73,180.29	65.88
001-0120-5808	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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:	321,067.37	20,945.55	197,022.39	124,044.98	1,134.60	122,910.38	38.28
Dept 001-0140	Dept 0120 Sub Totals:	314,067.37	20,920.55	192,671.39	121,395.98	1,134.60		
E62	Intergovernmental Tsfr	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
001-0140-5626	Xfer to Other	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
Dept 001-0200	Dept 0140 Sub Totals:	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00		
R20	Animal Control	4,000.00	495.00	4,925.00	-925.00	0.00	-925.00	0.00
001-0200-4202	Licenses Permits & Fees	8,000.00	815.00	14,796.49	-6,796.49	0.00	-6,796.49	0.00
001-0200-4222	Adoption Revenue	2,000.00	120.00	2,133.50	-133.50	0.00	-133.50	0.00
001-0200-4224	Misc Revenue - Animal Control	12,500.00	1,265.00	13,680.00	-1,180.00	0.00	-1,180.00	0.00
001-0200-4246	Dog License Fee							
	Spay & Neuter Revenue							
	R20 Sub Totals:	26,500.00	2,695.00	35,534.99	-9,034.99	0.00	-9,034.99	0.00
R40	Fines & Forfeitures	6,000.00	420.00	5,360.00	640.00	0.00	640.00	10.67
001-0200-4420	Animal Control Fines	6,000.00	420.00	5,360.00	640.00	0.00	640.00	10.67
	R40 Sub Totals:	6,000.00	420.00	5,360.00	640.00	0.00	640.00	10.67
R62	Intergovernmental Tsfrs	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
001-0200-4627	Xfer Designated Tax	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
	R62 Sub Totals:	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
E01	Revenue Sub Totals:	484,500.00	40,781.66	492,894.25	-8,394.25	0.00	-8,394.25	0.00
001-0200-5000	Personnel Expense	168,009.50	14,227.56	168,494.94	-485.44	0.00	-485.44	0.00
001-0200-5005	Salary Expense	43,600.00	3,633.33	43,599.96	0.04	0.00	0.04	0.00
	SWB Reimbursement							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5010	Overtime Expense	11,000.00	793.67	12,226.03	-1,226.03	0.00	-1,226.03	0.00
001-0200-5020	FICA Expense	14,692.82	1,110.63	13,362.68	1,330.14	0.00	1,330.14	9.05
001-0200-5022	Unemployment Expense	374.72	0.00	351.97	22.75	0.00	22.75	6.07
001-0200-5025	Worker's Comp Expense	1,468.00	0.00	1,033.56	434.44	0.00	434.44	29.59
001-0200-5030	APERS Expense	27,056.57	2,185.55	26,734.08	322.49	0.00	322.49	1.19
001-0200-5040	Health Insurance Expense	29,974.32	2,924.66	35,095.92	-5,121.60	0.00	-5,121.60	0.00
001-0200-5050	Physical & Drug Screen Exp	500.00	0.00	120.00	380.00	0.00	380.00	76.00
001-0200-5055	Uniform Expense	2,000.00	601.48	1,737.26	262.74	0.00	262.74	13.14
001-0200-5060	Travel & Training Expense	4,000.00	0.00	3,830.56	169.44	0.00	169.44	4.24
001-0200-5065	First Aid Expense	100.00	0.00	84.77	15.23	0.00	15.23	15.23
	<b>E01 Sub Totals:</b>	<b>302,775.93</b>	<b>25,476.88</b>	<b>306,671.73</b>	<b>-3,895.80</b>	<b>0.00</b>	<b>-3,895.80</b>	<b>0.00</b>
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	4,000.00	0.73	3,857.90	142.10	0.00	142.10	3.55
001-0200-5104	Repairs & Maint - Grounds	2,000.00	15.02	3,182.18	-1,182.18	0.00	-1,182.18	0.00
001-0200-5110	Utilities - Electric	8,900.00	890.95	9,412.06	-512.06	0.00	-512.06	0.00
001-0200-5111	Utilities - Gas	350.00	44.91	430.16	-80.16	0.00	-80.16	0.00
001-0200-5112	Utilities - Water	840.00	32.94	967.06	-127.06	0.00	-127.06	0.00
001-0200-5115	Communication Exp - Telephone	12,400.00	1,018.14	13,302.32	-902.32	0.00	-902.32	0.00
001-0200-5116	Communication Exp - Cellular	3,180.00	425.48	2,704.40	475.60	0.00	475.60	14.96
001-0200-5120	Insurance - Property	700.00	0.00	803.01	-103.01	0.00	-103.01	0.00
001-0200-5130	Sanitation	1,500.00	258.38	1,637.89	-137.89	0.00	-137.89	0.00
001-0200-5140	Supplies - B&G	500.00	244.48	253.40	246.60	0.00	246.60	49.32
001-0200-5141	Pest/Chem/Seed/Fert	1,020.00	82.41	986.68	33.32	0.00	33.32	3.27
001-0200-5142	Janitorial Supplies and Main	6,000.00	1,751.66	5,346.54	653.46	0.00	653.46	10.89
001-0200-5145	Tools	1,500.00	150.00	1,717.83	-217.83	0.00	-217.83	0.00
	<b>E10 Sub Totals:</b>	<b>42,890.00</b>	<b>4,915.10</b>	<b>44,601.43</b>	<b>-1,711.43</b>	<b>0.00</b>	<b>-1,711.43</b>	<b>0.00</b>
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	6,000.00	591.19	3,973.90	2,026.10	0.00	2,026.10	33.77
001-0200-5210	Service & Repair - Vehicle	2,000.00	0.00	1,349.96	650.04	0.00	650.04	32.50
001-0200-5212	Service & Repair - Equipment	1,100.00	0.00	370.13	729.87	0.00	729.87	66.35
001-0200-5225	Insurance Expense - Vehicle	1,100.00	0.00	503.83	596.17	0.00	596.17	54.20
	<b>E20 Sub Totals:</b>	<b>10,200.00</b>	<b>591.19</b>	<b>6,197.82</b>	<b>4,002.18</b>	<b>0.00</b>	<b>4,002.18</b>	<b>39.24</b>
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,200.00	98.77	626.81	573.19	0.00	573.19	47.77
001-0200-5302	Supplies - Kitchen	400.00	12.36	153.64	246.36	0.00	246.36	61.59
001-0200-5306	Supplies - Food Allowance	1,500.00	10.93	49.66	1,450.34	0.00	1,450.34	96.69
001-0200-5322	Supplies - Operating	2,200.00	0.00	49.45	2,150.55	0.00	2,150.55	97.75
001-0200-5350	Postage Expense	100.00	0.00	16.40	83.60	0.00	83.60	83.60
001-0200-5370	Medicine Expense	4,000.00	1,256.13	7,391.19	-3,391.19	0.00	-3,391.19	0.00
001-0200-5371	Spay & Neuter Vouchers	1,000.00	0.00	120.00	880.00	0.00	880.00	88.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	E30 Sub Totals:	10,400.00	1,378.19	8,407.15	1,992.85	0.00	1,992.85	19.16
	Operations Expense							
	Credit Card Fees	2,820.00	88.20	1,072.72	1,747.28	0.00	1,747.28	61.96
	Dues & Subscriptions	12,700.00	12,000.00	12,045.00	655.00	0.00	655.00	5.16
E40	E40 Sub Totals:	15,520.00	12,088.20	13,117.72	2,402.28	0.00	2,402.28	15.48
	Professional Services							
	Prof Services - Incineration & Disp	3,000.00	480.00	3,635.58	-635.58	0.00	-635.58	0.00
	Prof Services - Printing	325.00	0.00	318.97	6.03	0.00	6.03	1.86
	Prof Services - Veterinarian	25,500.00	5,929.71	22,469.15	3,030.85	1,412.66	1,618.19	6.35
	Animal Care Charges	3,000.00	489.24	2,923.69	76.31	0.00	76.31	2.54
E55	E55 Sub Totals:	31,825.00	6,898.95	29,347.39	2,477.61	1,412.66	1,064.95	3.35
	Miscellaneous Expense							
	Miscellaneous Expense	500.00	0.00	122.50	377.50	0.00	377.50	75.50
	Hardware - New & Renewals	2,500.00	0.00	2,408.26	91.74	0.00	91.74	3.67
	IT Projects & Labor	1,500.00	0.00	665.00	835.00	0.00	835.00	55.67
	Software - New & Renewals	3,500.00	340.00	3,103.86	396.14	0.00	396.14	11.32
E60	E60 Sub Totals:	8,000.00	340.00	6,299.62	1,700.38	0.00	1,700.38	21.25
	Expense Sub Totals:	421,610.93	51,688.51	414,642.86	6,968.07	1,412.66	5,555.41	1.32
Dept 0200	Dept 0200 Sub Totals:	-62,889.07	10,906.85	-78,251.39	15,362.32	1,412.66		
R40	Court							
	Fines & Forfeitures							
	Act 316 of 1991 Revenue	200.00	18.12	217.44	-17.44	0.00	-17.44	0.00
	City Attorney Reim	26,000.00	2,190.68	26,288.16	-288.16	0.00	-288.16	0.00
	Court Fines	400,000.00	41,289.00	541,296.89	-141,296.89	0.00	-141,296.89	0.00
	District Court Reim	14,000.00	1,181.04	14,172.48	-172.48	0.00	-172.48	0.00
	Judge Retirement Reim	4,700.00	394.84	4,738.08	-38.08	0.00	-38.08	0.00
	Ordinance 89-15 Revenue	23,000.00	1,966.60	23,599.20	-599.20	0.00	-599.20	0.00
	Warrant Fees	65,000.00	5,770.50	71,725.15	-6,725.15	0.00	-6,725.15	0.00
R40	R40 Sub Totals:	532,900.00	52,810.78	682,037.40	-149,137.40	0.00	-149,137.40	0.00
	Miscellaneous Revenue							
	Miscellaneous Revenue	50,520.00	6,358.63	53,487.64	-2,967.64	0.00	-2,967.64	0.00
R60	R60 Sub Totals:	50,520.00	6,358.63	53,487.64	-2,967.64	0.00	-2,967.64	0.00
	Reimbursement							
	Saline County	160,000.00	0.00	123,386.85	36,613.15	0.00	36,613.15	22.88

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R64 Sub Totals:		160,000.00	0.00	123,386.85	36,613.15	0.00	36,613.15	22.88
Revenue Sub Totals:		743,420.00	59,169.41	858,911.89	-115,491.89	0.00	-115,491.89	0.00
E01	Personnel Expense							
001-0300-5000	Salary Expense	255,319.40	20,088.82	246,318.42	9,000.98	0.00	9,000.98	3.53
001-0300-5010	Overtime Expense	500.00	0.00	61.97	438.03	0.00	438.03	87.61
001-0300-5020	FICA Expense	19,302.43	1,497.79	18,417.88	884.55	0.00	884.55	4.58
001-0300-5022	Unemployment Expense	420.00	0.00	450.14	-30.14	0.00	-30.14	0.00
001-0300-5025	Worker's Comp Expense	800.00	0.00	489.13	310.87	0.00	310.87	38.86
001-0300-5030	APERS Expense	44,458.01	13,077.58	47,745.43	-3,287.42	0.00	-3,287.42	0.00
001-0300-5038	Pension Expense-Judge Rtmnt	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0300-5040	Health Insurance Expense	44,748.24	4,584.68	49,562.22	-4,813.98	0.00	-4,813.98	0.00
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
001-0300-5060	Travel & Training Expense	10,500.00	21.95	4,395.76	6,104.24	0.00	6,104.24	58.14
001-0300-5070	Judge - Share to State	30,000.00	2,405.18	28,862.15	1,137.85	0.00	1,137.85	3.79
E10 Sub Totals:		413,298.08	41,676.00	396,423.10	16,874.98	0.00	16,874.98	4.08
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint - Building	7,500.00	43.94	2,268.01	5,231.99	0.00	5,231.99	69.76
001-0300-5103	Repairs and Maint	1,000.00	0.00	945.13	54.87	0.00	54.87	5.49
001-0300-5110	Utilities - Electric	6,000.00	331.00	5,114.18	885.82	0.00	885.82	14.76
001-0300-5111	Utilities - Gas	1,200.00	108.51	778.84	421.16	0.00	421.16	35.10
001-0300-5112	Utilities - Water	650.00	53.14	631.92	18.08	0.00	18.08	2.78
001-0300-5115	Communication Exp - Telephone	6,700.00	480.55	6,289.93	410.07	0.00	410.07	6.12
001-0300-5130	Sanitation	1,080.00	172.50	1,121.25	-41.25	0.00	-41.25	0.00
001-0300-5142	Janitorial Supplies and Main	860.00	0.00	27.36	832.64	0.00	832.64	96.82
E10 Sub Totals:		24,990.00	1,189.64	17,176.62	7,813.38	0.00	7,813.38	31.27
E30	Supply Expense							
001-0300-5300	Supplies - Office	9,500.00	973.64	9,042.03	457.97	0.00	457.97	4.82
001-0300-5350	Postage Expense	2,000.00	0.00	604.67	1,395.33	0.00	1,395.33	69.77
E30 Sub Totals:		11,500.00	973.64	9,646.70	1,853.30	0.00	1,853.30	16.12
E40	Operations Expense							
001-0300-5480	Dues & Subscriptions	3,000.00	318.42	1,824.48	1,175.52	0.00	1,175.52	39.18
E40 Sub Totals:		3,000.00	318.42	1,824.48	1,175.52	0.00	1,175.52	39.18
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	6,000.00	0.00	2,540.40	3,459.60	0.00	3,459.60	57.66

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55 Sub Totals:		6,500.00	0.00	2,540.40	3,959.60	0.00	3,959.60	60.92
E60	Miscellaneous Expense							
001-0300-5608	Software - New & Renewals	1,959.90	0.00	0.00	1,959.90	0.00	1,959.90	100.00
001-0300-5614	Copiers & Maintenance	3,000.00	318.46	3,314.87	-314.87	0.00	-314.87	0.00
E60 Sub Totals:		4,959.90	318.46	3,314.87	1,645.03	0.00	1,645.03	33.17
Expense Sub Totals:		464,247.98	44,476.16	430,926.17	33,321.81	0.00	33,321.81	7.18
Dept 0300 Sub Totals:		-279,172.02	-14,693.25	-427,985.72	148,813.70	0.00		
Dept 001-0400	Parks							
R62	Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	452,000.00	37,666.66	451,999.27	0.73	0.00	0.73	0.00
001-0400-4629	Xfer Park 1/8 O & M	565,500.00	46,375.00	556,500.00	9,000.00	0.00	9,000.00	1.59
R62 Sub Totals:		1,017,500.00	84,041.66	1,008,499.27	9,000.73	0.00	9,000.73	0.88
Revenue Sub Totals:		1,017,500.00	84,041.66	1,008,499.27	9,000.73	0.00	9,000.73	0.88
E01	Personnel Expense							
001-0400-5000	Salary Expense	345,020.31	25,522.40	326,046.15	18,974.16	0.00	18,974.16	5.50
001-0400-5001	Part Time Labor	20,000.00	803.51	14,821.57	5,178.43	0.00	5,178.43	25.89
001-0400-5005	SWB Reimbursement	174,400.00	14,533.33	174,399.96	0.04	0.00	0.04	0.00
001-0400-5010	Overtime Expense	7,000.00	0.00	8,930.49	-1,930.49	0.00	-1,930.49	0.00
001-0400-5020	FICA Expense	24,822.64	2,006.22	26,595.30	-1,772.66	0.00	-1,772.66	0.00
001-0400-5022	Unemployment Expense	771.24	0.00	738.25	32.99	0.00	32.99	4.28
001-0400-5025	Worker's Comp Expense	7,000.00	0.00	6,900.85	99.15	0.00	99.15	1.42
001-0400-5030	APERS Expense	45,771.64	3,910.03	51,010.28	-5,238.64	0.00	-5,238.64	0.00
001-0400-5040	Health Insurance Expense	80,898.54	5,225.62	71,772.31	9,126.23	0.00	9,126.23	11.28
001-0400-5050	Physical & Drug Screen Exp	1,050.00	0.00	455.00	595.00	0.00	595.00	56.67
001-0400-5055	Uniform Expense	3,000.00	0.00	1,829.07	1,170.93	0.00	1,170.93	39.03
001-0400-5057	Vehicle Allowance	6,000.00	461.54	6,000.02	-0.02	0.00	-0.02	0.00
001-0400-5060	Travel & Training Expense	5,200.00	0.00	6,167.70	-967.70	0.00	-967.70	0.00
E01 Sub Totals:		720,934.37	52,462.65	695,666.95	25,267.42	0.00	25,267.42	3.50
E10	Building & Grounds Exp							
001-0400-5110	Utilities - Electric	0.00	0.00	279.11	-279.11	0.00	-279.11	0.00
001-0400-5120	Insurance - Property	1,500.00	0.00	1,281.37	218.63	0.00	218.63	14.58
001-0400-5145	Tools	2,000.00	0.00	1,891.22	108.78	0.00	108.78	5.44
E10 Sub Totals:		3,500.00	0.00	3,451.70	48.30	0.00	48.30	1.38
E20	Vehicle Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0400-5200	Fuel Expense	15,000.00	1,399.48	13,459.02	1,540.98	0.00	1,540.98	10.27
001-0400-5210	Service & Repair - Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5225	Insurance Expense - Vehicle	3,000.00	0.00	5,041.23	-2,041.23	0.00	-2,041.23	0.00
E20 Sub Totals:		18,000.00	1,399.48	18,500.25	-500.25	0.00	-500.25	0.00
E30	Supply Expense							
001-0400-5350	Postage Expense	100.00	0.00	26.48	73.52	0.00	73.52	73.52
E30 Sub Totals:		100.00	0.00	26.48	73.52	0.00	73.52	73.52
E40	Operations Expense							
001-0400-5535	Sales Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	15,000.00	1,980.00	13,200.00	1,800.00	0.00	1,800.00	12.00
E55 Sub Totals:		20,000.00	1,980.00	13,200.00	6,800.00	0.00	6,800.00	34.00
E60	Miscellaneous Expense							
001-0400-5604	Hardware - New & Renewals	20,000.00	0.00	19,340.76	659.24	0.00	659.24	3.30
001-0400-5606	IT Projects & Labor	7,440.00	0.00	5,484.28	1,955.72	0.00	1,955.72	26.29
001-0400-5608	Software - New & Renewals	14,680.00	0.00	14,614.86	65.14	0.00	65.14	0.44
E60 Sub Totals:		42,120.00	0.00	39,439.90	2,680.10	0.00	2,680.10	6.36
E72	Bond Expense							
001-0400-5840	Principal Loan - Vehicles	61,740.99	5,199.20	61,763.40	-22.41	0.00	-22.41	0.00
E72 Sub Totals:		61,740.99	5,199.20	61,763.40	-22.41	0.00	-22.41	0.00
E80	Fixed Assets							
001-0400-5810	Fixed Assets - Equipment	7,000.00	-11,437.37	7,000.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		7,000.00	-11,437.37	7,000.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
001-0400-5850	Interest Expense	5,268.56	386.80	5,268.56	0.00	0.00	0.00	0.00
E85 Sub Totals:		5,268.56	386.80	5,268.56	0.00	0.00	0.00	0.00
Expense Sub Totals:		878,663.92	49,990.76	844,317.24	34,346.68	0.00	34,346.68	3.91
Dept 0400 Sub Totals:		-138,836.08	-34,050.90	-164,182.03	25,345.95	0.00		
Dept 001-0410	Parks - Mills Park & Pool							
R50	Sale of Services							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0410-4500	Mills Pool-Admin/Concessions	6,000.00	0.00	5,915.25	84.75	0.00	84.75	1.41
001-0410-4532	Admissions	54,300.00	0.00	57,066.00	-2,766.00	0.00	-2,766.00	0.00
001-0410-4534	Pavillion Fees	5,000.00	10.00	7,280.00	-2,280.00	0.00	-2,280.00	0.00
<b>R50 Sub Totals:</b>		<b>65,300.00</b>	<b>10.00</b>	<b>70,261.25</b>	<b>-4,961.25</b>	<b>0.00</b>	<b>-4,961.25</b>	<b>0.00</b>
<b>R70</b>								
001-0410-4700	Grant Revenue	36,000.00	0.00	500.00	35,500.00	0.00	35,500.00	98.61
<b>R70 Sub Totals:</b>		<b>36,000.00</b>	<b>0.00</b>	<b>500.00</b>	<b>35,500.00</b>	<b>0.00</b>	<b>35,500.00</b>	<b>98.61</b>
<b>Revenue Sub Totals:</b>		<b>101,300.00</b>	<b>10.00</b>	<b>70,761.25</b>	<b>30,538.75</b>	<b>0.00</b>	<b>30,538.75</b>	<b>30.15</b>
<b>E01</b>								
001-0410-5001	Personnel Expense	23,000.00	0.00	22,688.83	311.17	0.00	311.17	1.35
001-0410-5020	Part Time Labor	1,500.00	0.00	1,735.77	-235.77	0.00	-235.77	0.00
001-0410-5025	Worker's Comp Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0410-5050	Physical & Drug Screen Exp	2,700.00	0.00	27.00	2,673.00	0.00	2,673.00	99.00
<b>E01 Sub Totals:</b>		<b>27,700.00</b>	<b>0.00</b>	<b>24,451.60</b>	<b>3,248.40</b>	<b>0.00</b>	<b>3,248.40</b>	<b>11.73</b>
<b>E10</b>								
001-0410-5102	Building & Grounds Exp	2,000.00	0.00	1,313.23	686.77	0.00	686.77	34.34
001-0410-5104	Repairs & Maint - Building	2,000.00	55.01	2,403.12	-403.12	0.00	-403.12	0.00
001-0410-5105	Repairs & Maint - Grounds	6,500.00	0.00	2,544.24	3,955.76	0.00	3,955.76	60.86
001-0410-5110	Repairs & Maint - Pool	7,000.00	550.90	7,300.26	-300.26	0.00	-300.26	0.00
001-0410-5111	Utilities - Electric	150.00	19.03	210.38	-60.38	0.00	-60.38	0.00
001-0410-5112	Utilities - Gas	1,000.00	134.33	1,298.32	-298.32	0.00	-298.32	0.00
001-0410-5120	Insurance - Property	500.00	0.00	367.10	132.90	0.00	132.90	26.58
<b>E10 Sub Totals:</b>		<b>19,150.00</b>	<b>759.27</b>	<b>15,436.65</b>	<b>3,713.35</b>	<b>0.00</b>	<b>3,713.35</b>	<b>19.39</b>
<b>E30</b>								
001-0410-5308	Supply Expense	3,500.00	2.27	1,141.36	2,358.64	0.00	2,358.64	67.39
001-0410-5328	Supplies - Concession	13,800.00	25.00	13,805.36	-5.36	0.00	-5.36	0.00
<b>E30 Sub Totals:</b>		<b>17,300.00</b>	<b>27.27</b>	<b>14,946.72</b>	<b>2,353.28</b>	<b>0.00</b>	<b>2,353.28</b>	<b>13.60</b>
<b>E70</b>								
001-0410-5700	Grant Expense	45,000.00	0.00	0.00	45,000.00	0.00	45,000.00	100.00
<b>E70 Sub Totals:</b>		<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>100.00</b>
<b>E80</b>								
001-0410-5816	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E80 Sub Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	109,150.00	786.54	54,834.97	54,315.03	0.00	54,315.03	49.76
Dept 001-0420	Dept 0410 Sub Totals:							
R60	Parks - Midland	7,850.00	776.54	-15,926.28	23,776.28	0.00		
001-0420-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60 Sub Totals:								
Sponsorships		24,000.00	0.00	24,700.00	-700.00	0.00	-700.00	0.00
001-0420-4740	User Agre Fees/Sponsors							
R74 Sub Totals:		24,000.00	0.00	24,700.00	-700.00	0.00	-700.00	0.00
	Revenue Sub Totals:	24,000.00	0.00	24,700.00	-700.00	0.00	-700.00	0.00
E10	Building & Grounds Exp	38,000.00	0.00	42,621.20	-4,621.20	0.00	-4,621.20	0.00
001-0420-5104	Repairs & Maint - Grounds	10,000.00	1,348.83	11,475.83	-1,475.83	0.00	-1,475.83	0.00
001-0420-5110	Utilities - Electric	5,000.00	104.37	833.97	4,166.03	0.00	4,166.03	83.32
001-0420-5112	Utilities - Water							
E10 Sub Totals:		53,000.00	1,453.20	54,931.00	-1,931.00	0.00	-1,931.00	0.00
Expense Sub Totals:		53,000.00	1,453.20	54,931.00	-1,931.00	0.00	-1,931.00	0.00
Dept 001-0430	Dept 0420 Sub Totals:							
R30	Parks - Bishop	29,000.00	1,453.20	30,231.00	-1,231.00	0.00		
001-0430-4300	Membership Fees	375,000.00	19,314.17	303,775.20	71,224.80	0.00	71,224.80	18.99
001-0430-4302	Membership Family	0.00	109.00	0.00	0.00	0.00	0.00	0.00
001-0430-4303	Membership Adults	0.00	-10.00	0.00	0.00	0.00	0.00	0.00
001-0430-4304	Membership Youth	10,000.00	0.00	17,763.50	-7,763.50	0.00	-7,763.50	0.00
	Membership Silver Sneakers							
R30 Sub Totals:		385,000.00	19,413.17	321,538.70	63,461.30	0.00	63,461.30	16.48
R33	Rental Fees	82,545.00	190.00	44,396.50	38,148.50	0.00	38,148.50	46.22
001-0430-4332	Equipment Rental	15,000.00	915.00	17,477.00	-2,477.00	0.00	-2,477.00	0.00
001-0430-4340	Room Rental Party Room	26,450.00	0.00	27,720.00	-1,270.00	0.00	-1,270.00	0.00
001-0430-4350	Use Agreement Fees	50,000.00	1,500.00	60,790.00	-10,790.00	0.00	-10,790.00	0.00
001-0430-4354	Tournaments							
R33 Sub Totals:		173,995.00	2,605.00	150,383.50	23,611.50	0.00	23,611.50	13.57
R36	Park Program Fees	63,000.00	-450.00	42,658.26	20,341.74	0.00	20,341.74	32.29
001-0430-4364	Basketball							



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4366	BASS Swim Program	42,000.00	4,329.60	32,401.40	9,598.60	0.00	9,598.60	22.85
001-0430-4374	Private Instruction	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0430-4382	Pool Swim Lessons	55,000.00	903.00	49,086.70	5,913.30	0.00	5,913.30	10.75
<b>R36 Sub Totals:</b>		<b>161,500.00</b>	<b>4,782.60</b>	<b>124,146.36</b>	<b>37,353.64</b>	<b>0.00</b>	<b>37,353.64</b>	<b>23.13</b>
<b>R50</b>	<b>Sale of Services</b>							
001-0430-4500	Concessions - Bishop	75,000.00	705.00	72,005.48	2,994.52	0.00	2,994.52	3.99
001-0430-4514	Daily Admissions Adults	58,000.00	2,091.00	49,437.44	8,562.56	0.00	8,562.56	14.76
001-0430-4516	Daily Admissions Senior	0.00	0.00	10.00	-10.00	0.00	-10.00	0.00
001-0430-4530	Merchandise Sales	10,000.00	333.00	7,551.00	2,449.00	0.00	2,449.00	24.49
001-0430-4534	Red Cross Programs	8,000.00	1,498.00	12,455.00	-4,455.00	0.00	-4,455.00	0.00
<b>R50 Sub Totals:</b>		<b>151,000.00</b>	<b>4,627.00</b>	<b>141,458.92</b>	<b>9,541.08</b>	<b>0.00</b>	<b>9,541.08</b>	<b>6.32</b>
<b>R60</b>	<b>Miscellaneous Revenue</b>							
001-0430-4600	Miscellaneous Revenue	55,000.00	25.00	9,158.17	45,841.83	0.00	45,841.83	83.35
<b>R60 Sub Totals:</b>		<b>55,000.00</b>	<b>25.00</b>	<b>9,158.17</b>	<b>45,841.83</b>	<b>0.00</b>	<b>45,841.83</b>	<b>83.35</b>
<b>R74</b>	<b>Sponsorships</b>							
001-0430-4740	User Agre Fees/Sponsors	83,500.00	3,334.00	74,634.00	8,866.00	0.00	8,866.00	10.62
<b>R74 Sub Totals:</b>		<b>83,500.00</b>	<b>3,334.00</b>	<b>74,634.00</b>	<b>8,866.00</b>	<b>0.00</b>	<b>8,866.00</b>	<b>10.62</b>
<b>Revenue Sub Totals:</b>		<b>1,009,995.00</b>	<b>34,786.77</b>	<b>821,319.65</b>	<b>188,675.35</b>	<b>0.00</b>	<b>188,675.35</b>	<b>18.68</b>
<b>E01</b>	<b>Personnel Expense</b>							
001-0430-5000	Salary Expense	361,587.38	28,472.80	359,113.99	2,473.39	0.00	2,473.39	0.68
001-0430-5001	Part Time Labor	169,000.00	11,634.61	190,892.78	-21,892.78	0.00	-21,892.78	0.00
001-0430-5010	Overtime Expense	5,000.00	1,213.39	6,090.94	-1,090.94	0.00	-1,090.94	0.00
001-0430-5020	FICA Expense	67,478.79	3,169.10	43,350.31	24,128.48	0.00	24,128.48	35.76
001-0430-5022	Unemployment Expense	3,492.50	0.00	1,959.19	1,533.31	0.00	1,533.31	43.90
001-0430-5025	Worker's Comp Expense	5,000.00	0.00	3,450.42	1,549.58	0.00	1,549.58	30.99
001-0430-5030	APERS Expense	62,240.14	4,547.91	55,894.26	6,345.88	0.00	6,345.88	10.20
001-0430-5040	Health Insurance Expense	65,534.88	4,315.68	51,538.69	13,996.19	0.00	13,996.19	21.36
001-0430-5050	Physical & Drug Screen Exp	1,200.00	285.00	1,880.00	-680.00	0.00	-680.00	0.00
001-0430-5054	Bring Your Own Device - Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0430-5055	Uniform Expense	4,000.00	0.00	3,215.84	784.16	0.00	784.16	19.60
<b>E01 Sub Totals:</b>		<b>744,533.69</b>	<b>53,638.49</b>	<b>717,386.42</b>	<b>27,147.27</b>	<b>0.00</b>	<b>27,147.27</b>	<b>3.65</b>
<b>E10</b>	<b>Building &amp; Grounds Exp</b>							
001-0430-5102	Repairs & Maint - Building	132,000.00	11,351.22	130,983.95	1,016.05	-1.88	1,017.93	0.77
001-0430-5104	Repairs & Maint - Grounds	52,000.00	2,498.56	100,977.15	-48,977.15	0.00	-48,977.15	0.00
001-0430-5105	Repairs & Maint - Pool	55,000.00	12,726.93	56,526.61	-1,526.61	0.00	-1,526.61	0.00
001-0430-5106	Repairs & Maint - Splash Pad	2,000.00	0.00	1,231.01	768.99	0.00	768.99	38.45

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5110	Utilities - Electric	261,876.00	14,994.84	218,678.56	43,197.44	0.00	43,197.44	16.50
001-0430-5111	Utilities - Gas	38,000.00	1,735.96	40,983.44	-2,983.44	0.00	-2,983.44	0.00
001-0430-5112	Utilities - Water	10,000.00	639.13	7,239.95	2,760.05	0.00	2,760.05	27.60
001-0430-5115	Communication Exp - Telephone	20,000.00	2,197.05	26,192.33	-6,192.33	0.00	-6,192.33	0.00
001-0430-5116	Communication Exp - Cellular	5,364.00	1,131.46	6,324.32	-960.32	0.00	-960.32	0.00
001-0430-5120	Insurance - Property	20,000.00	0.00	22,473.72	-2,473.72	0.00	-2,473.72	0.00
001-0430-5130	Sanitation	34,500.00	3,896.57	39,294.31	-4,794.31	0.00	-4,794.31	0.00
001-0430-5140	Supplies - B&G	2,000.00	68.95	1,976.67	23.33	0.00	23.33	1.17
001-0430-5142	Janitorial Supplies and Main	25,000.00	1,323.90	23,732.07	1,267.93	7.68	1,260.25	5.04
E10 Sub Totals:		657,740.00	52,564.57	676,614.09	-18,874.09	5.80	-18,879.89	0.00
E20	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	17,300.00	850.72	17,541.01	-241.01	0.00	-241.01	0.00
001-0430-5214	Service & Repair - Heavy Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E20 Sub Totals:		17,300.00	850.72	17,541.01	-241.01	0.00	-241.01	0.00
E30	Supply Expense							
001-0430-5300	Supplies - Office	1,000.00	187.33	1,542.14	-542.14	0.00	-542.14	0.00
001-0430-5308	Supplies - Concession	62,000.00	1,110.66	61,647.66	352.34	0.00	352.34	0.57
001-0430-5330	Supplies - Park Programs	14,000.00	2,794.12	13,921.22	78.78	-37.36	116.14	0.83
001-0430-5332	Supplies - Resale Merchandise	6,000.00	18.76	5,825.68	174.32	0.00	174.32	2.91
E30 Sub Totals:		83,000.00	4,110.87	82,936.70	63.30	-37.36	100.66	0.12
E40	Operations Expense							
001-0430-5460	BASS Program Expense	15,000.00	735.22	13,123.30	1,876.70	0.00	1,876.70	12.51
001-0430-5461	Aquatic Program Expense	4,000.00	552.00	4,604.85	-604.85	0.00	-604.85	0.00
001-0430-5475	Credit Card Fees	12,780.00	1,056.99	10,224.75	2,555.25	0.00	2,555.25	19.99
001-0430-5480	Dues & Subscriptions	612.00	48.00	2,477.10	-1,865.10	0.00	-1,865.10	0.00
E40 Sub Totals:		32,392.00	2,392.21	30,430.00	1,962.00	0.00	1,962.00	6.06
E55	Professional Services							
001-0430-5553	Prof Services - Advertising	2,500.00	-171.75	6,888.61	-4,388.61	0.00	-4,388.61	0.00
001-0430-5585	Prof Service - Basketball	43,305.00	4,881.06	27,806.48	15,498.52	290.94	15,207.58	35.12
001-0430-5586	Prof Services - Other	41,040.00	3,131.00	41,757.15	-717.15	0.00	-717.15	0.00
001-0430-5587	Prof Services - Aerobic Instr	57,720.00	7,988.00	74,192.30	-16,472.30	0.00	-16,472.30	0.00
001-0430-5589	Prof Services - Printing	5,000.00	589.78	4,197.57	802.43	0.00	802.43	16.05
E55 Sub Totals:		149,565.00	16,418.09	154,842.11	-5,277.11	290.94	-5,568.05	0.00
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	4,010.00	761.02	4,275.08	-265.08	27.25	-292.33	0.00
E60 Sub Totals:		4,010.00	761.02	4,275.08	-265.08	27.25	-292.33	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	Fixed Assets							
001-0430-5811	Other Assets-Bishop	8,300.00	0.00	8,228.97	71.03	0.00	71.03	0.86
001-0430-5816	Fixed Assets - Infrastructure	22,000.00	11,437.37	22,874.73	-874.73	0.00	-874.73	0.00
	<b>E80 Sub Totals:</b>	<b>30,300.00</b>	<b>11,437.37</b>	<b>31,103.70</b>	<b>-803.70</b>	<b>0.00</b>	<b>-803.70</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>1,718,840.69</b>	<b>142,173.34</b>	<b>1,715,129.11</b>	<b>3,711.58</b>	<b>286.63</b>	<b>3,424.95</b>	<b>0.20</b>
Dept 001-0440	Dept 0430 Sub Totals:	708,845.69	107,386.57	893,809.46	-184,963.77	286.63		
R36	Parks - Alcoa							
001-0440-4260	Park Program Fees	2,500.00	0.00	1,375.00	1,125.00	0.00	1,125.00	45.00
	Parks Rental							
	<b>R36 Sub Totals:</b>	<b>2,500.00</b>	<b>0.00</b>	<b>1,375.00</b>	<b>1,125.00</b>	<b>0.00</b>	<b>1,125.00</b>	<b>45.00</b>
R74	Sponsorships							
001-0440-4740	User Agre Fees/Sponsors	2,500.00	0.00	2,000.00	500.00	0.00	500.00	20.00
	<b>R74 Sub Totals:</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>20.00</b>
E10	Revenue Sub Totals:	5,000.00	0.00	3,375.00	1,625.00	0.00	1,625.00	32.50
001-0440-5104	Building & Grounds Exp	5,000.00	716.08	5,105.87	-105.87	7.50	-113.37	0.00
001-0440-5110	Repairs & Maint - Grounds	7,800.00	458.11	8,953.37	-1,153.37	0.00	-1,153.37	0.00
001-0440-5112	Utilities - Electric	3,000.00	144.94	1,443.35	1,556.65	0.00	1,556.65	51.89
	Utilities - Water							
	<b>E10 Sub Totals:</b>	<b>15,800.00</b>	<b>1,319.13</b>	<b>15,502.59</b>	<b>297.41</b>	<b>7.50</b>	<b>289.91</b>	<b>1.83</b>
E80	Fixed Assets							
001-0440-5816	Fixed Assets - Infrastructure	150,000.00	-536.82	51,286.99	98,713.01	0.00	98,713.01	65.81
	<b>E80 Sub Totals:</b>	<b>150,000.00</b>	<b>-536.82</b>	<b>51,286.99</b>	<b>98,713.01</b>	<b>0.00</b>	<b>98,713.01</b>	<b>65.81</b>
	<b>Expense Sub Totals:</b>	<b>165,800.00</b>	<b>782.31</b>	<b>66,789.58</b>	<b>99,010.42</b>	<b>7.50</b>	<b>99,002.92</b>	<b>59.71</b>
Dept 001-0450	Dept 0440 Sub Totals:	160,800.00	782.31	63,414.58	97,385.42	7.50		
R36	Parks - Ashley							
001-0450-4260	Park Program Fees	1,500.00	0.00	1,080.00	420.00	0.00	420.00	28.00
	Parks Rental							
	<b>R36 Sub Totals:</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,080.00</b>	<b>420.00</b>	<b>0.00</b>	<b>420.00</b>	<b>28.00</b>
E10	Revenue Sub Totals:	1,500.00	0.00	1,080.00	420.00	0.00	420.00	28.00
	Building & Grounds Exp							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0450-5104	Repairs & Maint - Grounds	22,100.00	2,070.54	21,729.59	370.41	56.69	313.72	1.42
001-0450-5110	Utilities - Electric	4,000.00	31.47	2,033.63	1,966.37	0.00	1,966.37	49.16
E10 Sub Totals:		26,100.00	2,102.01	23,763.22	2,336.78	56.69	2,280.09	8.74
E80	Fixed Assets							
001-0450-5816	Fixed Assets - Infrastructure	161,000.00	63,770.04	219,485.05	-58,485.05	247,291.62	-305,776.67	0.00
E80 Sub Totals:		161,000.00	63,770.04	219,485.05	-58,485.05	247,291.62	-305,776.67	0.00
Expense Sub Totals:		187,100.00	65,872.05	243,248.27	-56,148.27	247,348.31	-303,496.58	0.00
Dept 0450 Sub Totals:		185,600.00	65,872.05	242,168.27	-56,568.27	247,348.31		
R15	Fire							
001-0500-4156	Taxes - Property	700.00	0.00	405.88	294.12	0.00	294.12	42.02
	Fire Rescue Funds							
R15 Sub Totals:		700.00	0.00	405.88	294.12	0.00	294.12	42.02
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	250.00	0.00	10,824.91	-10,574.91	0.00	-10,574.91	0.00
R60 Sub Totals:		250.00	0.00	10,824.91	-10,574.91	0.00	-10,574.91	0.00
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	1,130,000.00	94,166.66	1,129,999.26	0.74	0.00	0.74	0.00
001-0500-4629	Xfer Fire Special Tax	1,669,500.00	139,125.00	1,669,500.00	0.00	0.00	0.00	0.00
R62 Sub Totals:		2,799,500.00	233,291.66	2,799,499.26	0.74	0.00	0.74	0.00
R66	Sale of Equipment							
001-0500-4900	Sale of Fixed Assets	73,460.00	15.07	73,583.00	-123.00	0.00	-123.00	0.00
R66 Sub Totals:		73,460.00	15.07	73,583.00	-123.00	0.00	-123.00	0.00
Revenue Sub Totals:		2,873,910.00	233,306.73	2,884,313.05	-10,403.05	0.00	-10,403.05	0.00
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,187,385.05	173,892.95	2,103,589.68	83,795.37	0.00	83,795.37	3.83
001-0500-5005	SWB Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0500-5010	Overtime Expense	194,584.06	20,042.78	222,275.95	-27,691.89	0.00	-27,691.89	0.00
001-0500-5020	FICA Expense	37,887.17	2,893.21	34,933.86	2,953.31	0.00	2,953.31	7.80
001-0500-5022	Unemployment Expense	3,060.00	0.00	3,259.43	-199.43	0.00	-199.43	0.00
001-0500-5025	Worker's Comp Expense	77,309.00	0.00	47,740.74	29,568.26	0.00	29,568.26	38.25
001-0500-5030	APERS Expense	5,501.64	381.27	5,150.97	350.67	0.00	350.67	6.37
001-0500-5035	LOPFI Expense	563,506.34	45,258.03	546,771.54	16,734.80	0.00	16,734.80	2.97
001-0500-5036	LOPFI Perm Advance	-150,000.00	-47,733.81	-216,976.26	66,976.26	0.00	66,976.26	-44.65

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5040	Health Insurance Expense	445,954.68	34,543.47	406,488.63	39,466.05	0.00	39,466.05	8.85
001-0500-5050	Physical & Drug Screen Exp	6,000.00	243.08	4,524.08	1,475.92	0.00	1,475.92	24.60
001-0500-5055	Uniform Expense	26,000.00	3,193.61	19,054.27	6,945.73	0.00	6,945.73	26.71
001-0500-5060	Travel & Training Expense	18,150.00	25.00	17,206.98	943.02	0.00	943.02	5.20
001-0500-5061	Training Aids	10,500.00	323.03	10,334.60	165.40	323.03	-157.63	0.00
	<b>E01 Sub Totals:</b>	<b>3,425,837.94</b>	<b>233,062.62</b>	<b>3,204,354.47</b>	<b>221,483.47</b>	<b>323.03</b>	<b>221,160.44</b>	<b>6.46</b>
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	88,400.00	16,124.27	44,021.35	44,378.65	0.00	44,378.65	50.20
001-0500-5110	Utilities - Electric	39,900.00	3,287.81	47,500.08	-7,600.08	0.00	-7,600.08	0.00
001-0500-5111	Utilities - Gas	4,500.00	425.71	6,072.25	-1,572.25	0.00	-1,572.25	0.00
001-0500-5112	Utilities - Water	7,500.00	323.29	5,943.50	1,556.50	0.00	1,556.50	20.75
001-0500-5115	Communication Exp - Telephone	19,900.00	3,060.88	35,408.62	-15,508.62	0.00	-15,508.62	0.00
001-0500-5116	Communication Exp - Cellular	9,300.00	1,228.66	7,045.68	2,254.32	0.00	2,254.32	24.24
001-0500-5120	Insurance - Property	7,500.00	0.00	13,877.12	-6,377.12	0.00	-6,377.12	0.00
001-0500-5130	Sanitation	2,500.00	96.49	2,156.78	343.22	0.00	343.22	13.73
001-0500-5141	Pest/Chem/Seed/Fert	2,000.00	0.00	1,160.90	839.10	0.00	839.10	41.96
001-0500-5142	Janitorial Supplies and Main	13,500.00	2,065.68	13,528.34	-28.34	0.00	-28.34	0.00
001-0500-5145	Tools	1,200.00	0.00	1,197.29	2.71	0.00	2.71	0.23
	<b>E10 Sub Totals:</b>	<b>196,200.00</b>	<b>26,612.79</b>	<b>177,911.91</b>	<b>18,288.09</b>	<b>0.00</b>	<b>18,288.09</b>	<b>9.32</b>
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	33,000.00	4,704.93	32,884.92	115.08	0.00	115.08	0.35
001-0500-5210	Service & Repair - Vehicle	2,500.00	407.93	1,617.93	882.07	0.00	882.07	35.28
001-0500-5212	Service & Repair - Equipment	3,000.00	100.04	2,017.95	982.05	0.00	982.05	32.74
001-0500-5216	Service & Repair - Apparatus	42,000.00	12,611.96	36,719.73	5,280.27	0.00	5,280.27	12.57
001-0500-5218	Tire Expense	8,000.00	332.63	6,491.93	1,508.07	0.00	1,508.07	18.85
001-0500-5225	Insurance Expense - Vehicle	22,000.00	0.00	22,066.69	-66.69	0.00	-66.69	0.00
001-0500-5230	Radios	5,500.00	0.00	4,450.70	1,049.30	0.00	1,049.30	19.08
	<b>E20 Sub Totals:</b>	<b>116,000.00</b>	<b>18,157.49</b>	<b>106,249.85</b>	<b>9,750.15</b>	<b>0.00</b>	<b>9,750.15</b>	<b>8.41</b>
E30	Supply Expense							
001-0500-5300	Supplies - Office	3,250.00	40.50	2,400.77	849.23	0.00	849.23	26.13
001-0500-5302	Supplies - Kitchen	1,200.00	312.59	691.72	508.28	0.00	508.28	42.36
001-0500-5306	Supplies - Food Allowance	43,800.00	8,116.82	43,523.52	276.48	0.00	276.48	0.63
001-0500-5318	Supplies - Foam	1,500.00	0.00	1,456.35	43.65	0.00	43.65	2.91
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	0.00	1,537.30	462.70	0.00	462.70	23.14
001-0500-5323	Material and Maint	5,800.00	601.72	3,675.60	2,124.40	0.00	2,124.40	36.63
001-0500-5350	Postage Expense	360.00	0.00	172.67	187.33	0.00	187.33	52.04
	<b>E30 Sub Totals:</b>	<b>57,910.00</b>	<b>9,071.63</b>	<b>53,457.93</b>	<b>4,452.07</b>	<b>0.00</b>	<b>4,452.07</b>	<b>7.69</b>
E40	Operations Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5480	Dues & Subscriptions	1,350.00	0.00	871.00	479.00	0.00	479.00	35.48
001-0500-5530	Safety Program	12,950.00	0.00	12,101.70	848.30	0.00	848.30	6.55
	<b>E40 Sub Totals:</b>	14,300.00	0.00	12,972.70	1,327.30	0.00	1,327.30	9.28
E55	Professional Services							
001-0500-5553	Prof Services - Advertising	1,000.00	0.00	354.82	645.18	0.00	645.18	64.52
001-0500-5574	Prof Services - GIS	0.00	0.00	543.60	-543.60	0.00	-543.60	0.00
001-0500-5586	Prof Services - Other	1,500.00	15.07	1,485.07	14.93	0.00	14.93	1.00
001-0500-5589	Prof Services - Printing	500.00	0.00	168.38	331.62	0.00	331.62	66.32
	<b>E55 Sub Totals:</b>	3,000.00	15.07	2,551.87	448.13	0.00	448.13	14.94
E60	Miscellaneous Expense							
001-0500-5604	Hardware - New & Renewals	21,000.00	0.00	20,513.57	486.43	0.00	486.43	2.32
001-0500-5606	IT Projects & Labor	7,440.00	2,270.84	6,981.73	458.27	0.00	458.27	6.16
001-0500-5608	Software - New & Renewals	600.00	508.28	1,474.18	-874.18	0.00	-874.18	0.00
	<b>E60 Sub Totals:</b>	29,040.00	2,779.12	28,969.48	70.52	0.00	70.52	0.24
E72	Bond Expense							
001-0500-5840	Principal Loan - Vehicles	158,782.56	13,369.36	158,820.16	-37.60	0.00	-37.60	0.00
	<b>E72 Sub Totals:</b>	158,782.56	13,369.36	158,820.16	-37.60	0.00	-37.60	0.00
E80	Fixed Assets							
001-0500-5811	Other Assets-Fire	41,928.80	0.00	41,928.80	0.00	0.00	0.00	0.00
	<b>E80 Sub Totals:</b>	41,928.80	0.00	41,928.80	0.00	0.00	0.00	0.00
E85	Interest Expense							
001-0500-5850	Interest Expense	13,547.75	994.63	13,547.76	-0.01	0.00	-0.01	0.00
	<b>E85 Sub Totals:</b>	13,547.75	994.63	13,547.76	-0.01	0.00	-0.01	0.00
	<b>Expense Sub Totals:</b>	4,056,547.05	304,062.71	3,800,764.93	255,782.12	323.03	255,459.09	6.30
Dept 001-0510	Dept 0500 Sub Totals:	1,182,637.05	70,755.98	916,451.88	266,185.17	323.03		
R15	Fire - Springhill Vol							
001-0510-4152	Taxes - Property	65,000.00	56,447.51	56,447.51	8,552.49	0.00	8,552.49	13.16
	Springhill VFD Assessment	65,000.00	56,447.51	56,447.51	8,552.49	0.00	8,552.49	13.16
	<b>R15 Sub Totals:</b>	65,000.00	56,447.51	56,447.51	8,552.49	0.00	8,552.49	13.16
E30	Revenue Sub Totals:	65,000.00	56,447.51	56,447.51	8,552.49	0.00	8,552.49	13.16
001-0510-5323	Supply Expense	116,875.62	3,657.15	111,799.35	5,076.27	0.00	5,076.27	4.34
	Material and Maint							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30 Sub Totals:		116,875.62	3,657.15	111,799.35	5,076.27	0.00	5,076.27	4.34
Expense Sub Totals:		116,875.62	3,657.15	111,799.35	5,076.27	0.00	5,076.27	4.34
Dept 0510 Sub Totals:		51,875.62	-52,790.36	55,351.84	-3,476.22	0.00		
Police								
Fines & Forfeitures								
Intoximeter Revenue		780.00	67.14	805.68	-25.68	0.00	-25.68	0.00
R40 Sub Totals:		780.00	67.14	805.68	-25.68	0.00	-25.68	0.00
Miscellaneous Revenue								
Miscellaneous Revenue		15,480.50	12,000.00	44,050.00	-28,569.50	0.00	-28,569.50	0.00
R60 Sub Totals:		15,480.50	12,000.00	44,050.00	-28,569.50	0.00	-28,569.50	0.00
Intergovernmental Tsfrs								
Xfer Designated Tax		1,237,000.00	94,166.66	1,331,050.21	-94,050.21	0.00	-94,050.21	0.00
R62 Sub Totals:		1,237,000.00	94,166.66	1,331,050.21	-94,050.21	0.00	-94,050.21	0.00
Sale of Equipment								
Sale of Fixed Assets		25,000.00	0.00	14,580.35	10,419.65	0.00	10,419.65	41.68
R66 Sub Totals:		25,000.00	0.00	14,580.35	10,419.65	0.00	10,419.65	41.68
Grant Revenue								
Grant - Police DUJ/Step		26,700.00	0.00	31,609.90	-4,909.90	0.00	-4,909.90	0.00
Grant - Body Armor		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
Grant - JAG Equip		2,500.00	0.00	2,300.00	200.00	0.00	200.00	8.00
R70 Sub Totals:		31,200.00	0.00	33,909.90	-2,709.90	0.00	-2,709.90	0.00
Revenue Sub Totals:		1,309,460.50	106,233.80	1,424,396.14	-114,935.64	0.00	-114,935.64	0.00
Personnel Expense								
Salary Expense		1,674,479.75	139,185.15	1,680,771.39	-6,291.64	0.00	-6,291.64	0.00
SWB Reimbursement		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime Expense		65,000.00	2,470.18	66,772.57	-1,772.57	0.00	-1,772.57	0.00
FICA Expense		133,070.20	10,680.15	133,435.22	-365.02	0.00	-365.02	0.00
Unemployment Expense		2,280.00	0.00	2,596.41	-316.41	0.00	-316.41	0.00
Worker's Comp Expense		36,341.00	0.00	16,760.96	19,580.04	0.00	19,580.04	53.88
APERS Expense		4,103.49	412.53	4,930.74	-827.25	0.00	-827.25	0.00
LOPFI Expense		387,207.32	32,798.79	410,623.94	-23,416.62	0.00	-23,416.62	0.00
LOPFI Prem Advance		-135,000.00	-35,025.24	-162,674.02	27,674.02	0.00	27,674.02	-20.50
Health Insurance Expense		320,604.72	25,025.90	294,567.26	26,037.46	0.00	26,037.46	8.12

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5050	Physical & Drug Screen Exp	3,000.00	345.00	1,735.00	1,265.00	0.00	1,265.00	42.17
001-0600-5055	Uniform Expense	14,000.00	394.36	15,751.54	-1,751.54	0.00	-1,751.54	0.00
001-0600-5056	Uniform Expenses - PR Benefit	15,120.00	1,050.00	13,080.00	2,040.00	0.00	2,040.00	13.49
001-0600-5057	Uniform Expense - New Officer	15,000.00	3,035.82	16,861.25	-1,861.25	0.00	-1,861.25	0.00
001-0600-5060	Travel & Training Expense	27,500.00	699.95	27,092.37	407.63	0.00	407.63	1.48
001-0600-5061	Training Aids	3,000.00	100.06	960.33	2,039.67	0.00	2,039.67	67.99
001-0600-5065	First Aid Expense	500.00	0.00	8.24	491.76	0.00	491.76	98.35
001-0600-5705	Grant Expense - DUU/Step	26,700.00	333.34	35,914.66	-9,214.66	0.00	-9,214.66	0.00
	<b>E01 Sub Totals:</b>	<b>2,592,906.48</b>	<b>181,505.99</b>	<b>2,559,187.86</b>	<b>33,718.62</b>	<b>0.00</b>	<b>33,718.62</b>	<b>1.30</b>
E10	<b>Building &amp; Grounds Exp</b>							
001-0600-5102	Repairs & Maint - Building	15,000.00	1,642.55	14,085.13	914.87	0.00	914.87	6.10
001-0600-5110	Utilities - Electric	13,992.00	1,054.00	15,194.94	-1,202.94	0.00	-1,202.94	0.00
001-0600-5111	Utilities - Gas	1,100.00	71.92	813.67	286.33	0.00	286.33	26.03
001-0600-5112	Utilities - Water	1,600.00	71.58	1,397.14	202.86	0.00	202.86	12.68
001-0600-5115	Communication Exp - Telephone	30,741.96	3,198.22	34,130.91	-3,388.95	0.00	-3,388.95	0.00
001-0600-5116	Communication Exp - Cellular	45,600.00	7,410.80	46,791.00	-1,191.00	0.00	-1,191.00	0.00
001-0600-5120	Insurance - Property	2,800.00	0.00	3,061.76	-261.76	0.00	-261.76	0.00
001-0600-5130	Sanitation	780.00	64.32	771.84	8.16	0.00	8.16	1.05
001-0600-5142	Janitorial Supplies and Main	5,000.00	1,313.58	5,291.99	-291.99	0.00	-291.99	0.00
	<b>E10 Sub Totals:</b>	<b>116,613.96</b>	<b>14,826.97</b>	<b>121,538.38</b>	<b>-4,924.42</b>	<b>0.00</b>	<b>-4,924.42</b>	<b>0.00</b>
E20	<b>Vehicle Expense</b>							
001-0600-5200	Fuel Expense	120,000.00	20,965.99	133,833.79	-13,833.79	0.00	-13,833.79	0.00
001-0600-5210	Service & Repair - Vehicle	59,606.13	25,122.62	77,551.10	-17,944.97	0.00	-17,944.97	0.00
001-0600-5212	Service & Repair - Equipment	1,500.00	0.00	835.64	664.36	0.00	664.36	44.29
001-0600-5213	Equipment Repairs	3,000.00	0.00	145.18	2,854.82	0.00	2,854.82	95.16
001-0600-5214	Service & Repair - Heavy Equip	750.00	0.00	750.00	0.00	0.00	0.00	0.00
001-0600-5218	Tire Expense	18,000.00	0.00	11,231.67	6,768.33	0.00	6,768.33	37.60
001-0600-5225	Insurance Expense - Vehicle	30,000.00	0.00	14,323.19	15,676.81	0.00	15,676.81	52.26
001-0600-5230	Radios	10,500.00	1,851.66	3,035.63	7,464.37	0.00	7,464.37	71.09
001-0600-5245	Narcotics Rental	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	<b>E20 Sub Totals:</b>	<b>243,856.13</b>	<b>47,940.27</b>	<b>241,706.20</b>	<b>2,149.93</b>	<b>0.00</b>	<b>2,149.93</b>	<b>0.88</b>
E30	<b>Supply Expense</b>							
001-0600-5300	Supplies - Office	5,000.00	741.44	6,626.91	-1,626.91	-13.33	-1,613.58	0.00
001-0600-5310	Supplies - Weapons	20,000.00	9,694.79	20,767.47	-767.47	0.00	-767.47	0.00
001-0600-5312	Supplies - Ammunition	7,451.50	4,624.60	7,248.57	202.93	0.00	202.93	2.72
001-0600-5314	Supplies - Raid Vests	10,000.00	0.00	10,052.63	-52.63	0.00	-52.63	0.00
001-0600-5322	Supplies - Operating - CID	2,900.00	928.09	2,352.57	547.43	0.00	547.43	18.88
001-0600-5350	Postage Expense	800.00	0.00	183.09	616.91	0.00	616.91	77.11
001-0600-5380	Prisoner Care Expense	500.00	0.00	91.18	408.82	0.00	408.82	81.76



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30 Sub Totals:		46,651.50	15,988.92	47,322.42	-670.92	-13.33	-657.59	0.00
E40	Operations Expense							
001-0600-5480	Dues & Subscriptions	2,000.00	0.00	1,488.00	512.00	0.00	512.00	25.60
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	0.00	5,899.14	0.86	0.00	0.86	0.01
001-0600-5530	Safety Program	2,000.00	0.00	2,007.20	-7.20	0.00	-7.20	0.00
001-0600-5531	Radios - Police	1,200.00	0.00	1,380.69	-180.69	0.00	-180.69	0.00
E40 Sub Totals:		11,100.00	0.00	10,775.03	324.97	0.00	324.97	2.93
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	6,000.00	481.77	4,089.53	1,910.47	0.00	1,910.47	31.84
001-0600-5589	Prof Services - Printing	500.00	0.00	255.06	244.94	0.00	244.94	48.99
E55 Sub Totals:		7,500.00	481.77	4,344.59	3,155.41	0.00	3,155.41	42.07
E60	Miscellaneous Expense							
001-0600-5604	Hardware - New & Renewals	86,800.00	0.00	85,819.10	980.90	0.00	980.90	1.13
001-0600-5606	IT Projects & Labor	7,440.00	0.00	1,000.00	6,440.00	0.00	6,440.00	86.56
001-0600-5608	Software - New & Renewals	41,900.00	299.35	41,406.74	493.26	0.00	493.26	1.18
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	80.05	880.05	-80.05	0.00	-80.05	0.00
E60 Sub Totals:		137,440.00	379.40	129,105.89	8,334.11	0.00	8,334.11	6.06
E70	Grant Expense							
001-0600-5700	Grant Expense	4,500.00	0.00	3,191.00	1,309.00	0.00	1,309.00	29.09
E70 Sub Totals:		4,500.00	0.00	3,191.00	1,309.00	0.00	1,309.00	29.09
E72	Bond Expense							
001-0600-5840	Principal Loan - Vehicles	330,000.00	27,696.50	328,613.79	1,386.21	0.00	1,386.21	0.42
E72 Sub Totals:		330,000.00	27,696.50	328,613.79	1,386.21	0.00	1,386.21	0.42
E80	Fixed Assets							
001-0600-5808	Fixed Assets - Vehicles	157,000.00	1,621.88	156,655.32	344.68	0.00	344.68	0.22
E80 Sub Totals:		157,000.00	1,621.88	156,655.32	344.68	0.00	344.68	0.22
E85	Interest Expense							
001-0600-5850	Interest Expense	13,500.00	780.33	13,108.17	391.83	0.00	391.83	2.90
E85 Sub Totals:		13,500.00	780.33	13,108.17	391.83	0.00	391.83	2.90
Expense Sub Totals:		3,661,068.07	291,222.03	3,615,548.65	45,519.42	-13.33	45,532.75	1.24

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0610	Dept 0600 Sub Totals:	2,351,607.57	184,988.23	2,191,152.51	160,455.06	-13.33		
R60	Police - Dispatch							
001-0610-4650	Miscellaneous Revenue	75,000.00	0.00	77,667.08	-2,667.08	0.00	-2,667.08	0.00
	Emerg Telephone Service Rev							
	R60 Sub Totals:	75,000.00	0.00	77,667.08	-2,667.08	0.00	-2,667.08	0.00
	Revenue Sub Totals:	75,000.00	0.00	77,667.08	-2,667.08	0.00	-2,667.08	0.00
E01	Personnel Expense							
001-0610-5000	Salary Expense	297,215.81	24,144.38	276,957.22	20,258.59	0.00	20,258.59	6.82
001-0610-5010	Overtime Expense	40,000.00	4,372.32	75,060.94	-35,060.94	0.00	-35,060.94	0.00
001-0610-5020	FICA Expense	26,087.00	2,132.04	26,265.17	-178.17	0.00	-178.17	0.00
001-0610-5022	Unemployment Expense	720.00	0.00	752.50	-32.50	0.00	-32.50	0.00
001-0610-5025	Worker's Comp Expense	7,250.00	0.00	4,693.07	2,556.93	0.00	2,556.93	35.27
001-0610-5030	APERS Expense	46,459.45	4,224.64	50,718.20	-4,258.75	0.00	-4,258.75	0.00
001-0610-5040	Health Insurance Expense	70,002.84	4,568.98	59,017.06	10,985.78	0.00	10,985.78	15.69
	E01 Sub Totals:	487,735.10	39,442.36	493,464.16	-5,729.06	0.00	-5,729.06	0.00
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	500.00	2,000.00	0.00	2,000.00	80.00
001-0610-5650	Emerg Telephone Service Exp	88,980.00	3,740.21	21,714.32	67,265.68	0.00	67,265.68	75.60
	E60 Sub Totals:	91,480.00	3,740.21	22,214.32	69,265.68	0.00	69,265.68	75.72
	Expense Sub Totals:	581,165.10	43,182.57	515,678.48	65,486.62	0.00	65,486.62	11.27
Dept 001-0620	Dept 0610 Sub Totals:	506,165.10	43,182.57	438,011.40	68,153.70	0.00		
R64	Police - SRO							
001-0620-4640	Reimbursement	274,000.00	0.00	274,041.66	-41.66	0.00	-41.66	0.00
	Bryant School - SRO Reim							
	R64 Sub Totals:	274,000.00	0.00	274,041.66	-41.66	0.00	-41.66	0.00
	Revenue Sub Totals:	274,000.00	0.00	274,041.66	-41.66	0.00	-41.66	0.00
E01	Personnel Expense							
001-0620-5000	Salary Expense	372,992.82	26,035.96	325,162.95	47,829.87	0.00	47,829.87	12.82
001-0620-5010	Overtime Expense	1,000.00	0.00	555.22	444.78	0.00	444.78	44.48

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0620-5020	FICA Expense	28,292.19	1,912.55	23,933.96	4,358.23	0.00	4,358.23	15.40
001-0620-5022	Unemployment Expense	540.00	0.00	430.97	109.03	0.00	109.03	20.19
001-0620-5025	Worker's Comp Expense	5,100.00	0.00	3,128.71	1,971.29	0.00	1,971.29	38.65
001-0620-5035	LOPFI Expense	86,675.67	6,167.80	76,203.85	10,471.82	0.00	10,471.82	12.08
001-0620-5036	LOPFI Prem Advance	-22,000.00	-7,173.84	-29,836.61	7,836.61	0.00	7,836.61	-35.62
001-0620-5040	Health Insurance Expense	71,198.64	5,865.02	66,856.06	4,342.58	0.00	4,342.58	6.10
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	542.26	8,252.87	147.13	0.00	147.13	1.75
001-0620-5060	Travel & Training Expense	12,000.00	0.00	10,843.18	1,156.82	0.00	1,156.82	9.64
E01	E01 Sub Totals:	564,699.32	33,349.75	485,531.16	79,168.16	0.00	79,168.16	14.02
001-0620-5116	Building & Grounds Exp	9,600.00	1,523.00	8,702.34	897.66	0.00	897.66	9.35
E10	E10 Sub Totals:	9,600.00	1,523.00	8,702.34	897.66	0.00	897.66	9.35
E60	Miscellaneous Expense	2,500.00	0.00	1,364.13	1,135.87	0.00	1,135.87	45.43
001-0620-5608	Software - New & Renewals	2,500.00	0.00	1,364.13	1,135.87	0.00	1,135.87	45.43
E60	E60 Sub Totals:	2,500.00	0.00	1,364.13	1,135.87	0.00	1,135.87	45.43
Expense Sub Totals:		576,799.32	34,872.75	495,597.63	81,201.69	0.00	81,201.69	14.08
Dept 001-0630	Dept 0620 Sub Totals:	302,799.32	34,872.75	221,555.97	81,243.35	0.00		
E30	Police - K9	1,800.00	0.00	803.79	996.21	0.00	996.21	55.35
001-0630-5306	Supply Expense	1,800.00	0.00	803.79	996.21	0.00	996.21	55.35
E30	Supplies - Food Allowance	1,800.00	0.00	803.79	996.21	0.00	996.21	55.35
E40	E30 Sub Totals:	1,800.00	0.00	803.79	996.21	0.00	996.21	55.35
001-0630-5500	Operations Expense	5,500.00	0.00	2,450.08	3,049.92	0.00	3,049.92	55.45
E40	K9 Training	5,500.00	0.00	2,450.08	3,049.92	0.00	3,049.92	55.45
E40	E40 Sub Totals:	5,500.00	0.00	2,450.08	3,049.92	0.00	3,049.92	55.45
E55	Professional Services	2,500.00	581.87	2,706.84	-206.84	0.00	-206.84	0.00
001-0630-5592	Prof Services - Veterinarian	2,500.00	581.87	2,706.84	-206.84	0.00	-206.84	0.00
E55	E55 Sub Totals:	2,500.00	581.87	2,706.84	-206.84	0.00	-206.84	0.00
Expense Sub Totals:		9,800.00	581.87	5,960.71	3,839.29	0.00	3,839.29	39.18
Dept 001-0700	Dept 0630 Sub Totals:	9,800.00	581.87	5,960.71	3,839.29	0.00		
R10	Code Enforcement							
	Taxes - Sales							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4656	Alcohol Sales Tax Collected	40,000.00	470.00	42,407.80	-2,407.80	0.00	-2,407.80	0.00
	R10 Sub Totals:	40,000.00	470.00	42,407.80	-2,407.80	0.00	-2,407.80	0.00
R20	Licenses Permits & Fees							
001-0700-4200	Act 474 Commercial Surcharge	6,000.00	617.80	6,398.82	-398.82	0.00	-398.82	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	18,000.00	94,746.30	-4,496.30	0.00	-4,496.30	0.00
001-0700-4210	Commercial Remodel Permits	2,500.00	301.51	4,907.38	-2,407.38	0.00	-2,407.38	0.00
001-0700-4212	Drainage Fees	3,000.00	335.00	6,862.78	-3,862.78	0.00	-3,862.78	0.00
001-0700-4214	Electrical Permits	60,000.00	6,871.87	73,472.54	-13,472.54	0.00	-13,472.54	0.00
001-0700-4216	Electrical Reinspection	1,000.00	30.00	360.00	640.00	0.00	640.00	64.00
001-0700-4218	Fence Permits	300.00	0.00	500.00	-200.00	0.00	-200.00	0.00
001-0700-4220	HVACR Permits	35,000.00	3,993.72	42,344.66	-7,344.66	0.00	-7,344.66	0.00
001-0700-4226	Mobile Home Permits	2,000.00	100.00	1,065.00	935.00	0.00	935.00	46.75
001-0700-4228	New Commercial Permits	51,500.00	296.88	28,723.04	22,776.96	0.00	22,776.96	44.23
001-0700-4230	Permits - Other	2,500.00	40.00	1,911.72	588.28	0.00	588.28	23.53
001-0700-4232	Plumbing/Gas Inspections	35,000.00	3,125.83	41,940.66	-6,940.66	0.00	-6,940.66	0.00
001-0700-4234	Re-Inspection Fees	3,000.00	240.00	3,735.00	-735.00	0.00	-735.00	0.00
001-0700-4236	Residential Building Permits	30,000.00	3,209.50	33,513.21	-3,513.21	0.00	-3,513.21	0.00
001-0700-4238	Residential Remodel Permits	1,000.00	35.00	1,993.02	-993.02	0.00	-993.02	0.00
001-0700-4240	Sanitation License	175.00	50.00	150.00	25.00	0.00	25.00	14.29
001-0700-4242	Sign Permits	7,000.00	35.00	7,165.00	-165.00	0.00	-165.00	0.00
001-0700-4244	Solicitation Permits	500.00	0.00	225.00	275.00	0.00	275.00	55.00
001-0700-4248	Storage Building Permits	800.00	90.00	708.00	92.00	0.00	92.00	11.50
001-0700-4252	Swimming Pool Permits	900.00	60.00	360.00	540.00	0.00	540.00	60.00
001-0700-4258	Alcohol Permits - Revenue	28,000.00	0.00	30,164.76	-2,164.76	0.00	-2,164.76	0.00
	R20 Sub Totals:	360,545.00	37,432.11	381,246.89	-20,701.89	0.00	-20,701.89	0.00
R60	Miscellaneous Revenue							
001-0700-4602	A&P Admin Fees	24,000.00	0.00	15,098.21	8,901.79	0.00	8,901.79	37.09
	R60 Sub Totals:	24,000.00	0.00	15,098.21	8,901.79	0.00	8,901.79	37.09
R64	Reimbursement							
001-0700-4560	Vacant Home Cleanup - Revenue	500.00	275.00	725.00	-225.00	0.00	-225.00	0.00
	R64 Sub Totals:	500.00	275.00	725.00	-225.00	0.00	-225.00	0.00
	Revenue Sub Totals:	425,045.00	38,177.11	439,477.90	-14,432.90	0.00	-14,432.90	0.00
E01	Personnel Expense							
001-0700-5000	Salary Expense	226,591.62	17,407.11	210,116.85	16,474.77	0.00	16,474.77	7.27
001-0700-5010	Overtime Expense	2,000.00	51.44	1,227.34	772.66	0.00	772.66	38.63
001-0700-5020	FICA Expense	17,257.75	1,311.55	15,899.53	1,358.22	0.00	1,358.22	7.87

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-5022	Unemployment Expense	300.00	0.00	320.17	-20.17	0.00	-20.17	0.00
001-0700-5025	Worker's Comp Expense	2,750.00	0.00	2,458.27	291.73	0.00	291.73	10.61
001-0700-5030	APERS Expense	34,563.63	2,674.65	32,377.91	2,185.72	0.00	2,185.72	6.32
001-0700-5040	Health Insurance Expense	45,149.76	3,556.98	42,810.80	2,338.96	0.00	2,338.96	5.18
001-0700-5050	Physical & Drug Screen Exp	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-0700-5055	Uniform Expense	1,500.00	0.00	1,222.51	277.49	0.00	277.49	18.50
001-0700-5060	Travel & Training Expense	5,000.00	0.00	3,383.50	1,616.50	0.00	1,616.50	32.33
	<b>E01 Sub Totals:</b>	<b>335,262.76</b>	<b>25,001.73</b>	<b>309,816.88</b>	<b>25,445.88</b>	<b>0.00</b>	<b>25,445.88</b>	<b>7.59</b>
E10	<b>Building &amp; Grounds Exp</b>							
001-0700-5102	Repairs & Maint - Building	100.00	3.15	71.73	28.27	0.00	28.27	28.27
001-0700-5110	Utilities - Electric	1,140.00	66.76	971.49	168.51	0.00	168.51	14.78
001-0700-5111	Utilities - Gas	60.00	4.96	56.14	3.86	0.00	3.86	6.43
001-0700-5112	Utilities - Water	120.00	4.94	96.38	23.62	0.00	23.62	19.68
001-0700-5115	Communication Exp - Telephone	2,100.00	38.99	1,758.48	341.52	0.00	341.52	16.26
001-0700-5116	Communication Exp - Cellular	3,960.00	715.63	4,881.79	-921.79	0.00	-921.79	0.00
001-0700-5120	Insurance - Property	300.00	0.00	190.88	109.12	0.00	109.12	36.37
	<b>E10 Sub Totals:</b>	<b>7,780.00</b>	<b>834.43</b>	<b>8,026.89</b>	<b>-246.89</b>	<b>0.00</b>	<b>-246.89</b>	<b>0.00</b>
E20	<b>Vehicle Expense</b>							
001-0700-5200	Fuel Expense	6,950.00	965.39	7,852.62	-902.62	0.00	-902.62	0.00
001-0700-5210	Service & Repair - Vehicle	3,700.00	218.58	3,805.53	-105.53	54.75	-160.28	0.00
001-0700-5225	Insurance Expense - Vehicle	1,400.00	0.00	1,365.06	34.94	0.00	34.94	2.50
	<b>E20 Sub Totals:</b>	<b>12,050.00</b>	<b>1,183.97</b>	<b>13,023.21</b>	<b>-973.21</b>	<b>54.75</b>	<b>-1,027.96</b>	<b>0.00</b>
E30	<b>Supply Expense</b>							
001-0700-5300	Supplies - Office	800.00	85.15	969.73	-169.73	0.00	-169.73	0.00
001-0700-5350	Postage Expense	2,100.00	0.00	1,061.87	1,038.13	0.00	1,038.13	49.43
	<b>E30 Sub Totals:</b>	<b>2,900.00</b>	<b>85.15</b>	<b>2,031.60</b>	<b>868.40</b>	<b>0.00</b>	<b>868.40</b>	<b>29.94</b>
E40	<b>Operations Expense</b>							
001-0700-5405	Act 474 Surcharge	8,500.00	261.25	7,897.25	602.75	0.00	602.75	7.09
001-0700-5475	Credit Card Fees	4,100.00	616.58	5,374.16	-1,274.16	0.00	-1,274.16	0.00
001-0700-5480	Dues & Subscriptions	500.00	0.00	535.00	-35.00	0.00	-35.00	0.00
	<b>E40 Sub Totals:</b>	<b>13,100.00</b>	<b>877.83</b>	<b>13,806.41</b>	<b>-706.41</b>	<b>0.00</b>	<b>-706.41</b>	<b>0.00</b>
E55	<b>Professional Services</b>							
001-0700-5560	Vacant Home Cleanup	11,500.00	0.00	11,051.76	448.24	0.00	448.24	3.90
001-0700-5568	Prof Services - Elec Insp	16,700.00	1,010.00	16,710.00	-10.00	0.00	-10.00	0.00
001-0700-5589	Prof Services - Printing	300.00	0.00	227.81	72.19	0.00	72.19	24.06
	<b>E55 Sub Totals:</b>	<b>28,500.00</b>	<b>1,010.00</b>	<b>27,989.57</b>	<b>510.43</b>	<b>0.00</b>	<b>510.43</b>	<b>1.79</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	Miscellaneous Expense							
001-0700-5604	Hardware - New & Renewals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0700-5606	IT Projects & Labor	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0700-5608	Software - New & Renewals	1,500.00	20.00	1,520.00	-20.00	0.00	-20.00	0.00
	<b>E60 Sub Totals:</b>	<b>2,500.00</b>	<b>20.00</b>	<b>1,520.00</b>	<b>980.00</b>	<b>0.00</b>	<b>980.00</b>	<b>39.20</b>
	<b>Expense Sub Totals:</b>	<b>402,092.76</b>	<b>29,013.11</b>	<b>376,214.56</b>	<b>25,878.20</b>	<b>54.75</b>	<b>25,823.45</b>	<b>6.42</b>
	<b>Dept 0700 Sub Totals:</b>	<b>-22,952.24</b>	<b>-9,164.00</b>	<b>-63,263.34</b>	<b>40,311.10</b>	<b>54.75</b>		
	<b>Fund Revenue Sub Totals:</b>	<b>13,868,830.50</b>	<b>1,098,479.63</b>	<b>14,083,361.25</b>	<b>-214,530.75</b>	<b>0.00</b>	<b>-214,530.75</b>	<b>0.00</b>
	<b>Fund Expense Sub Totals:</b>	<b>15,995,318.44</b>	<b>2,165,475.21</b>	<b>15,059,587.74</b>	<b>935,730.70</b>	<b>252,353.89</b>	<b>683,376.81</b>	<b>4.27</b>
	<b>Fund 001 Sub Totals:</b>	<b>2,126,487.94</b>	<b>1,066,995.58</b>	<b>976,226.49</b>	<b>1,150,261.45</b>			
Fund 002	Sales Tax Fund							
Dept 002-0100	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	4,520,000.00	385,975.44	4,721,504.27	-201,504.27	0.00	-201,504.27	0.00
	<b>R10 Sub Totals:</b>	<b>4,520,000.00</b>	<b>385,975.44</b>	<b>4,721,504.27</b>	<b>-201,504.27</b>	<b>0.00</b>	<b>-201,504.27</b>	<b>0.00</b>
R85	Interest Revenue							
002-0100-4850	Interest Revenue	250.00	76.91	826.48	-576.48	0.00	-576.48	0.00
	<b>R85 Sub Totals:</b>	<b>250.00</b>	<b>76.91</b>	<b>826.48</b>	<b>-576.48</b>	<b>0.00</b>	<b>-576.48</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>4,520,250.00</b>	<b>386,052.35</b>	<b>4,722,330.75</b>	<b>-202,080.75</b>	<b>0.00</b>	<b>-202,080.75</b>	<b>0.00</b>
E62	Intergovernmental Tsfr							
002-0100-5620	Xfer to General	4,520,000.00	376,666.66	4,519,999.92	0.08	0.00	0.08	0.00
	<b>E62 Sub Totals:</b>	<b>4,520,000.00</b>	<b>376,666.66</b>	<b>4,519,999.92</b>	<b>0.08</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>4,520,000.00</b>	<b>376,666.66</b>	<b>4,519,999.92</b>	<b>0.08</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>
	<b>Dept 0100 Sub Totals:</b>	<b>-250.00</b>	<b>-9,385.69</b>	<b>-202,330.83</b>	<b>202,080.83</b>	<b>0.00</b>		
	<b>Fund Revenue Sub Totals:</b>	<b>4,520,250.00</b>	<b>386,052.35</b>	<b>4,722,330.75</b>	<b>-202,080.75</b>	<b>0.00</b>	<b>-202,080.75</b>	<b>0.00</b>
	<b>Fund Expense Sub Totals:</b>	<b>4,520,000.00</b>	<b>376,666.66</b>	<b>4,519,999.92</b>	<b>0.08</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 003	Fund 002 Sub Totals:	-250.00	-9,385.69	-202,330.83	202,080.83	0.00		
Dept 003-0100	Franchise Fees Fund							
R50	Administration							
	Sale of Services							
003-0100-4502	AT&T / SW Bell Franchise Fee	150,000.00	5,668.28	95,434.67	54,565.33	0.00	54,565.33	36.38
003-0100-4506	Centerpoint Energy Franchise Fee	200,000.00	16,996.15	201,536.97	-1,536.97	0.00	-1,536.97	0.00
003-0100-4508	Fidelity Franchise Fee	15,000.00	0.00	17,055.48	-2,055.48	0.00	-2,055.48	0.00
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	0.00	73,774.18	1,225.82	0.00	1,225.82	1.63
003-0100-4526	Energy Franchise Fee	600,000.00	39,234.10	574,060.35	25,939.65	0.00	25,939.65	4.32
003-0100-4528	First Electric Franchise Fee	275,000.00	24,333.13	336,511.20	-61,511.20	0.00	-61,511.20	0.00
003-0100-4564	Windstream Franchise Fee	15,000.00	0.00	19,322.85	-4,322.85	0.00	-4,322.85	0.00
R50 Sub Totals:		1,330,000.00	86,231.66	1,317,695.70	12,304.30	0.00	12,304.30	0.93
R85	Interest Revenue							
003-0100-4850	Interest Revenue	300.00	82.59	706.04	-406.04	0.00	-406.04	0.00
R85 Sub Totals:		300.00	82.59	706.04	-406.04	0.00	-406.04	0.00
Revenue Sub Totals:		1,330,300.00	86,314.25	1,318,401.74	11,898.26	0.00	11,898.26	0.89
E62	Intergovernmental Tsfr							
003-0100-5620	Xfer to General	175,000.00	14,583.34	175,000.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		175,000.00	14,583.34	175,000.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		175,000.00	14,583.34	175,000.00	0.00	0.00	0.00	0.00
Dept 0100 Sub Totals:		-1,155,300.00	-71,730.91	-1,143,401.74	-11,898.26	0.00		
Street								
Dept 003-0800	Intergovernmental Tsfr							
E62	Xfer to Fund 185	649,000.20	53,824.47	645,896.62	3,103.58	0.00	3,103.58	0.48
003-0800-5622		649,000.20	53,824.47	645,896.62	3,103.58	0.00	3,103.58	0.48
E62 Sub Totals:		649,000.20	53,824.47	645,896.62	3,103.58	0.00	3,103.58	0.48
Expense Sub Totals:		649,000.20	53,824.47	645,896.62	3,103.58	0.00	3,103.58	0.48
Dept 0800 Sub Totals:		649,000.20	53,824.47	645,896.62	3,103.58	0.00		
Fund Revenue Sub Totals:		1,330,300.00	86,314.25	1,318,401.74	11,898.26	0.00	11,898.26	0.89
Fund Expense Sub Totals:		824,000.20	68,407.81	820,896.62	3,103.58	0.00	3,103.58	0.38

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 005	Fund 003 Sub Totals:	-506,299.80	-17,906.44	-497,505.12	-8,794.68			
Dept 005-0100	Designated Tax Fund Administration					0.00		
R85	Interest Revenue							
005-0100-4850	Interest Revenue	700.00	45.91	559.87	140.13	0.00	140.13	20.02
	R85 Sub Totals:	700.00	45.91	559.87	140.13	0.00	140.13	20.02
	Revenue Sub Totals:	700.00	45.91	559.87	140.13	0.00	140.13	20.02
Dept 005-0200	Dept 0100 Sub Totals:	-700.00	-45.91	-559.87	-140.13	0.00		
R10	Animal Control							
005-0200-4100	Taxes - Sales							
	Designated Tax - AC	452,000.00	38,597.54	472,150.43	-20,150.43	0.00	-20,150.43	0.00
	R10 Sub Totals:	452,000.00	38,597.54	472,150.43	-20,150.43	0.00	-20,150.43	0.00
E62	Revenue Sub Totals:	452,000.00	38,597.54	472,150.43	-20,150.43	0.00	-20,150.43	0.00
005-0200-5620	Intergovernmental Tsfr							
	Xfer to General - AC	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
	E62 Sub Totals:	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
	Expense Sub Totals:	452,000.00	37,666.66	451,999.26	0.74	0.00	0.74	0.00
Dept 005-0400	Dept 0200 Sub Totals:	0.00	-930.88	-20,151.17	20,151.17	0.00		
R10	Parks							
005-0400-4100	Taxes - Sales							
	Designated Tax - Park	452,000.00	38,597.54	472,150.44	-20,150.44	0.00	-20,150.44	0.00
	R10 Sub Totals:	452,000.00	38,597.54	472,150.44	-20,150.44	0.00	-20,150.44	0.00
E62	Revenue Sub Totals:	452,000.00	38,597.54	472,150.44	-20,150.44	0.00	-20,150.44	0.00
005-0400-5620	Intergovernmental Tsfr							
	Xfer to General - Park	452,000.00	37,666.66	451,999.27	0.73	0.00	0.73	0.00
	E62 Sub Totals:	452,000.00	37,666.66	451,999.27	0.73	0.00	0.73	0.00
	Expense Sub Totals:	452,000.00	37,666.66	451,999.27	0.73	0.00	0.73	0.00
	Dept 0400 Sub Totals:	0.00	-930.88	-20,151.17	20,151.17	0.00		



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 005-0500	Fire							
R10	Taxes - Sales							
005-0500-4100	Designated Tax - Fire	1,130,000.00	96,493.86	1,180,376.08	-50,376.08	0.00	-50,376.08	0.00
	R10 Sub Totals:	1,130,000.00	96,493.86	1,180,376.08	-50,376.08	0.00	-50,376.08	0.00
	Revenue Sub Totals:	1,130,000.00	96,493.86	1,180,376.08	-50,376.08	0.00	-50,376.08	0.00
E62	Intergovernmental Tsfr							
005-0500-5620	Xfer to General - Fire	1,130,000.00	94,166.66	1,129,999.26	0.74	0.00	0.74	0.00
	E62 Sub Totals:	1,130,000.00	94,166.66	1,129,999.26	0.74	0.00	0.74	0.00
	Expense Sub Totals:	1,130,000.00	94,166.66	1,129,999.26	0.74	0.00	0.74	0.00
	Dept 0500 Sub Totals:	0.00	-2,327.20	-50,376.82	50,376.82	0.00		
Dept 005-0600	Police							
R10	Taxes - Sales							
005-0600-4100	Designated Tax - Police	1,130,000.00	96,493.86	1,180,376.07	-50,376.07	0.00	-50,376.07	0.00
	R10 Sub Totals:	1,130,000.00	96,493.86	1,180,376.07	-50,376.07	0.00	-50,376.07	0.00
	Revenue Sub Totals:	1,130,000.00	96,493.86	1,180,376.07	-50,376.07	0.00	-50,376.07	0.00
E62	Intergovernmental Tsfr							
005-0600-5620	Xfer to General - Police	1,237,000.00	94,166.66	1,331,050.87	-94,050.87	0.00	-94,050.87	0.00
	E62 Sub Totals:	1,237,000.00	94,166.66	1,331,050.87	-94,050.87	0.00	-94,050.87	0.00
	Expense Sub Totals:	1,237,000.00	94,166.66	1,331,050.87	-94,050.87	0.00	-94,050.87	0.00
	Dept 0600 Sub Totals:	107,000.00	-2,327.20	150,674.80	-43,674.80	0.00		
Dept 005-0800	Street							
R10	Taxes - Sales							
005-0800-4100	Designated Tax - Street	1,356,000.00	115,792.64	1,416,451.25	-60,451.25	0.00	-60,451.25	0.00
	R10 Sub Totals:	1,356,000.00	115,792.64	1,416,451.25	-60,451.25	0.00	-60,451.25	0.00
	Revenue Sub Totals:	1,356,000.00	115,792.64	1,416,451.25	-60,451.25	0.00	-60,451.25	0.00
E62	Intergovernmental Tsfr							
005-0800-5622	Xfer to Street	1,356,000.00	113,000.00	1,356,000.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	1,356,000.00	113,000.00	1,356,000.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 010	Expense Sub Totals:	1,356,000.00	113,000.00	1,356,000.00	0.00	0.00	0.00	0.00
Dept 010-0000	Dept 0800 Sub Totals:	0.00	-2,792.64	-60,451.25	60,451.25	0.00		
E01	Fund Revenue Sub Totals:	4,520,700.00	386,021.35	4,722,064.14	-201,364.14	0.00	-201,364.14	0.00
010-0000-5058	Fund Expense Sub Totals:	4,627,000.00	376,666.64	4,721,048.66	-94,048.66	0.00	-94,048.66	0.00
	Fund 005 Sub Totals:	106,300.00	-9,354.71	-1,015.48	107,315.48	0.00		
	Electronic Tax							
	Personnel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Taxable Clothing Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 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 0000 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
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 010 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Animal Control Donation							
	Animal Control							
	Donation Revenue	3,500.00	0.00	16,033.40	-12,533.40	0.00	-12,533.40	0.00
	Donation Revenue Ord 2011-24	1,000.00	0.00	4,136.32	-3,136.32	0.00	-3,136.32	0.00
	Donation Dog Park -Ord 2011-24	4,500.00	0.00	20,169.72	-15,669.72	0.00	-15,669.72	0.00
	R68 Sub Totals:	5.00	1.73	15.07	-10.07	0.00	-10.07	0.00
	Interest Revenue							
	Interest Revenue	5.00	1.73	15.07	-10.07	0.00	-10.07	0.00
	R85 Sub Totals:	5.00	1.73	15.07	-10.07	0.00	-10.07	0.00
	Revenue Sub Totals:	4,505.00	1.73	20,184.79	-15,679.79	0.00	-15,679.79	0.00
	Donation Expense							
	AC Donation Expense	4,505.00	803.53	5,011.69	-506.69	0.00	-506.69	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E68 Sub Totals:		4,505.00	803.53	5,011.69	-506.69	0.00	-506.69	0.00
Expense Sub Totals:		4,505.00	803.53	5,011.69	-506.69	0.00	-506.69	0.00
Dept 0200 Sub Totals:		0.00	801.80	-15,173.10	15,173.10	0.00		
Fund Revenue Sub Totals:		4,505.00	1.73	20,184.79	-15,679.79	0.00	-15,679.79	0.00
Fund Expense Sub Totals:		4,505.00	803.53	5,011.69	-506.69	0.00	-506.69	0.00
Fund 020 Sub Totals:		0.00	801.80	-15,173.10	15,173.10	0.00		
Fund 030								
Dept 030-0300								
R40								
030-0300-4404		71,250.00	3,030.00	65,770.00	5,480.00	0.00	5,480.00	7.69
030-0300-4406		360,000.00	23,881.75	336,056.90	23,943.10	0.00	23,943.10	6.65
R40 Sub Totals:		431,250.00	26,911.75	401,826.90	29,423.10	0.00	29,423.10	6.82
Revenue Sub Totals:		431,250.00	26,911.75	401,826.90	29,423.10	0.00	29,423.10	6.82
E01								
030-0300-5072		5,200.00	394.84	4,738.08	461.92	0.00	461.92	8.88
E01 Sub Totals:		5,200.00	394.84	4,738.08	461.92	0.00	461.92	8.88
Operations Expense								
030-0300-5400		250.00	18.12	217.44	32.56	0.00	32.56	13.02
030-0300-5415		17,500.00	1,342.64	16,111.68	1,388.32	0.00	1,388.32	7.93
030-0300-5425		140,500.00	10,741.60	128,899.20	11,600.80	0.00	11,600.80	8.26
030-0300-5430		15,250.00	1,181.04	14,172.48	1,077.52	0.00	1,077.52	7.07
030-0300-5435		28,500.00	2,190.68	26,288.16	2,211.84	0.00	2,211.84	7.76
030-0300-5440		197,250.00	9,009.09	186,994.98	10,255.02	0.00	10,255.02	5.20
030-0300-5445		26,000.00	1,966.60	23,599.20	2,400.80	0.00	2,400.80	9.23
030-0300-5495		900.00	67.14	805.68	94.32	0.00	94.32	10.48
E40 Sub Totals:		426,150.00	26,516.91	397,088.82	29,061.18	0.00	29,061.18	6.82
Expense Sub Totals:		431,350.00	26,911.75	401,826.90	29,523.10	0.00	29,523.10	6.84
Dept 0300 Sub Totals:		100.00	0.00	0.00	100.00	0.00		
Fund Revenue Sub Totals:		431,250.00	26,911.75	401,826.90	29,423.10	0.00	29,423.10	6.82

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:	431,350.00	26,911.75	401,826.90	29,523.10	0.00	29,523.10	6.84
Fund 031	Fund 030 Sub Totals:	100.00	0.00	0.00	100.00	0.00		
Dept 031-0300	Act 1809 of 2001 Court Auto Court							
R40	Fines & Forfeitures							
031-0300-4408	Act 1809 of 2001 Revenue	29,426.00	2,545.00	38,336.00	-8,910.00	0.00	-8,910.00	0.00
	R40 Sub Totals:	29,426.00	2,545.00	38,336.00	-8,910.00	0.00	-8,910.00	0.00
R85	Interest Revenue							
031-0300-4850	Interest Revenue	20.00	3.83	43.24	-23.24	0.00	-23.24	0.00
	R85 Sub Totals:	20.00	3.83	43.24	-23.24	0.00	-23.24	0.00
	Revenue Sub Totals:	29,446.00	2,548.83	38,379.24	-8,933.24	0.00	-8,933.24	0.00
E60	Miscellaneous Expense							
031-0300-5600	Miscellaneous Expense	0.00	0.00	47.29	-47.29	0.00	-47.29	0.00
031-0300-5608	Software - New & Renewals	61,676.00	18,138.98	49,019.50	12,656.50	0.00	12,656.50	20.52
	E60 Sub Totals:	61,676.00	18,138.98	49,066.79	12,609.21	0.00	12,609.21	20.44
	Expense Sub Totals:	61,676.00	18,138.98	49,066.79	12,609.21	0.00	12,609.21	20.44
	Dept 0300 Sub Totals:	32,230.00	15,590.15	10,687.55	21,542.45	0.00		
	Fund Revenue Sub Totals:	29,446.00	2,548.83	38,379.24	-8,933.24	0.00	-8,933.24	0.00
	Fund Expense Sub Totals:	61,676.00	18,138.98	49,066.79	12,609.21	0.00	12,609.21	20.44
	Fund 031 Sub Totals:	32,230.00	15,590.15	10,687.55	21,542.45	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	48,246.93	590,188.03	-33,688.03	0.00	-33,688.03	0.00
	R10 Sub Totals:	556,500.00	48,246.93	590,188.03	-33,688.03	0.00	-33,688.03	0.00
R85	Interest Revenue							
045-0400-4850	Interest Revenue	30.00	6.66	67.00	-37.00	0.00	-37.00	0.00
	R85 Sub Totals:	30.00	6.66	67.00	-37.00	0.00	-37.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62	Revenue Sub Totals:	556,530.00	48,253.59	590,255.03	-33,725.03	0.00	-33,725.03	0.00
045-0400-5620	Intergovernmental Tsfr							
	Xfer to General	556,500.00	46,375.00	556,500.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	556,500.00	46,375.00	556,500.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	556,500.00	46,375.00	556,500.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	-30.00	-1,878.59	-33,755.03	33,725.03	0.00		
	Fund Revenue Sub Totals:	556,530.00	48,253.59	590,255.03	-33,725.03	0.00	-33,725.03	0.00
	Fund Expense Sub Totals:	556,500.00	46,375.00	556,500.00	0.00	0.00	0.00	0.00
	Fund 045 Sub Totals:	-30.00	-1,878.59	-33,755.03	33,725.03	0.00		
Fund 050	Fire Donation							
Dept 050-0500	Fire							
R68	Donation Revenue	1,750.00	0.00	1,140.00	610.00	0.00	610.00	34.86
050-0500-4680	Donation Revenue	1,750.00	0.00	1,140.00	610.00	0.00	610.00	34.86
	R68 Sub Totals:	1,750.00	0.00	1,140.00	610.00	0.00	610.00	34.86
R85	Interest Revenue	0.00	0.06	1.32	-1.32	0.00	-1.32	0.00
050-0500-4850	Interest Revenue	0.00	0.06	1.32	-1.32	0.00	-1.32	0.00
	R85 Sub Totals:	0.00	0.06	1.32	-1.32	0.00	-1.32	0.00
	Revenue Sub Totals:	1,750.00	0.06	1,141.32	608.68	0.00	608.68	34.78
E68	Donation Expense							
050-0500-5580	Donations Expense Fire	3,005.00	1,961.32	3,003.61	1.39	0.00	1.39	0.05
	E68 Sub Totals:	3,005.00	1,961.32	3,003.61	1.39	0.00	1.39	0.05
	Expense Sub Totals:	3,005.00	1,961.32	3,003.61	1.39	0.00	1.39	0.05
	Dept 0500 Sub Totals:	1,255.00	1,961.26	1,862.29	-607.29	0.00		
	Fund Revenue Sub Totals:	1,750.00	0.06	1,141.32	608.68	0.00	608.68	34.78
	Fund Expense Sub Totals:	3,005.00	1,961.32	3,003.61	1.39	0.00	1.39	0.05

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 051	Fund 050 Sub Totals:							
Dept 051-0500	Act 833 of 1991 Fire	1,255.00	1,961.26	1,862.29	-607.29	0.00		
R15	Fire							
051-0500-4150	Taxes - Property	15,000.00	0.00	24,456.28	-9,456.28	0.00	-9,456.28	0.00
	State Turnback							
	R15 Sub Totals:	15,000.00	0.00	24,456.28	-9,456.28	0.00	-9,456.28	0.00
R85	Interest Revenue	15.00	2.55	25.82	-10.82	0.00	-10.82	0.00
051-0500-4850	Interest Revenue	15.00	2.55	25.82	-10.82	0.00	-10.82	0.00
	R85 Sub Totals:	15,015.00	2.55	24,482.10	-9,467.10	0.00	-9,467.10	0.00
E40	Revenue Sub Totals:	15,000.00	0.00	12,674.53	2,325.47	0.00	2,325.47	15.50
051-0500-5410	Operations Expense							
	Act 833 Expense	15,000.00	0.00	12,674.53	2,325.47	0.00	2,325.47	15.50
	E40 Sub Totals:	15,000.00	0.00	12,674.53	2,325.47	0.00	2,325.47	15.50
	Expense Sub Totals:	-15.00	-2.55	-11,807.57	11,792.57	0.00		
	Dept 0500 Sub Totals:	15,015.00	2.55	24,482.10	-9,467.10	0.00	-9,467.10	0.00
	Fund Revenue Sub Totals:	15,000.00	0.00	12,674.53	2,325.47	0.00	2,325.47	15.50
	Fund Expense Sub Totals:	-15.00	-2.55	-11,807.57	11,792.57	0.00		
Fund 055	Fund 051 Sub Totals:							
Dept 055-0500	Fire 3/8 Sales Tax	1,669,500.00	144,740.79	1,770,564.06	-101,064.06	0.00	-101,064.06	0.00
R10	Fire							
055-0500-4120	Taxes - Sales	1,669,500.00	144,740.79	1,770,564.06	-101,064.06	0.00	-101,064.06	0.00
	Fire 3/8 Sales Tax							
	R10 Sub Totals:	100.00	7.46	60.28	39.72	0.00	39.72	39.72
R85	Interest Revenue	100.00	7.46	60.28	39.72	0.00	39.72	39.72
055-0500-4850	Interest Revenue	100.00	7.46	60.28	39.72	0.00	39.72	39.72
	R85 Sub Totals:	1,669,600.00	144,748.25	1,770,624.34	-101,024.34	0.00	-101,024.34	0.00
E62	Revenue Sub Totals:	1,669,500.00	139,125.00	1,669,500.00	0.00	0.00	0.00	0.00
055-0500-5620	Intergovernmental Tsfr							
	Xfer to General							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 Sub Totals:		1,669,500.00	139,125.00	1,669,500.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		1,669,500.00	139,125.00	1,669,500.00	0.00	0.00	0.00	0.00
Dept 0500 Sub Totals:		-100.00	-5,623.25	-101,124.34	101,024.34	0.00		
Fund Revenue Sub Totals:		1,669,600.00	144,748.25	1,770,624.34	-101,024.34	0.00	-101,024.34	0.00
Fund Expense Sub Totals:		1,669,500.00	139,125.00	1,669,500.00	0.00	0.00	0.00	0.00
Fund 055 Sub Totals:		-100.00	-5,623.25	-101,124.34	101,024.34	0.00		
Act 918 of 1983 Police								
Police								
Fines & Forfeitures								
Admin of Justice Revenue		15,000.00	1,342.64	16,111.68	-1,111.68	0.00	-1,111.68	0.00
R40 Sub Totals:		15,000.00	1,342.64	16,111.68	-1,111.68	0.00	-1,111.68	0.00
Interest Revenue								
Interest Revenue		10.00	0.70	9.56	0.44	0.00	0.44	4.40
R85 Sub Totals:		10.00	0.70	9.56	0.44	0.00	0.44	4.40
Revenue Sub Totals:		15,010.00	1,343.34	16,121.24	-1,111.24	0.00	-1,111.24	0.00
Miscellaneous Expense								
Misc Expense		15,010.00	0.00	13,041.85	1,968.15	0.00	1,968.15	13.11
E60 Sub Totals:		15,010.00	0.00	13,041.85	1,968.15	0.00	1,968.15	13.11
Expense Sub Totals:		15,010.00	0.00	13,041.85	1,968.15	0.00	1,968.15	13.11
Dept 0600 Sub Totals:		0.00	-1,343.34	-3,079.39	3,079.39	0.00		
Fund Revenue Sub Totals:		15,010.00	1,343.34	16,121.24	-1,111.24	0.00	-1,111.24	0.00
Fund Expense Sub Totals:		15,010.00	0.00	13,041.85	1,968.15	0.00	1,968.15	13.11
Fund 061 Sub Totals:		0.00	-1,343.34	-3,079.39	3,079.39	0.00		
Act 988 of 1991 Emerg Veh								
Police								
Fines & Forfeitures								
Act 988 of 1991 Revenue		12,000.00	825.00	11,454.25	545.75	0.00	545.75	4.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R40 Sub Totals:	12,000.00	825.00	11,454.25	545.75	0.00	545.75	4.55
062-0600-4850	Interest Revenue							
	Interest Revenue	10.00	1.11	15.63	-5.63	0.00	-5.63	0.00
	R85 Sub Totals:	10.00	1.11	15.63	-5.63	0.00	-5.63	0.00
E40	Revenue Sub Totals:	12,010.00	826.11	11,469.88	540.12	0.00	540.12	4.50
062-0600-5420	Operations Expense							
	Act 988 Expense	14,000.00	0.00	13,951.34	48.66	0.00	48.66	0.35
	E40 Sub Totals:	14,000.00	0.00	13,951.34	48.66	0.00	48.66	0.35
	Expense Sub Totals:	14,000.00	0.00	13,951.34	48.66	0.00	48.66	0.35
	Dept 0600 Sub Totals:	1,990.00	-826.11	2,481.46	-491.46	0.00		
	Fund Revenue Sub Totals:	12,010.00	826.11	11,469.88	540.12	0.00	540.12	4.50
	Fund Expense Sub Totals:	14,000.00	0.00	13,951.34	48.66	0.00	48.66	0.35
Fund 066	Fund 062 Sub Totals:	1,990.00	-826.11	2,481.46	-491.46	0.00		
Dept 066-0600	Federal Drug Control							
R40	Police							
066-0600-4418	Fines & Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Drug Seizure Revenue							
	R40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
066-0600-4850	Interest Revenue	0.00	0.10	1.17	-1.17	0.00	-1.17	0.00
	R85 Sub Totals:	0.00	0.10	1.17	-1.17	0.00	-1.17	0.00
	Revenue Sub Totals:	0.00	0.10	1.17	-1.17	0.00	-1.17	0.00
E60	Miscellaneous Expense							
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



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0600 Sub Totals:	0.00	-0.10	-1.17	1.17	0.00		
	Fund Revenue Sub Totals:	0.00	0.10	1.17	-1.17	0.00	-1.17	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	-0.10	-1.17	1.17	0.00		
Fund 068	State Drug Control							
Dept 068-0600	Police							
R40	Fines & Forfeitures							
068-0600-4418	Drug Seizure Revenue	7,500.00	0.00	8,269.56	-769.56	0.00	-769.56	0.00
	R40 Sub Totals:	7,500.00	0.00	8,269.56	-769.56	0.00	-769.56	0.00
	Interest Revenue	5.00	0.75	10.37	-5.37	0.00	-5.37	0.00
	Interest Revenue							
R85	R85 Sub Totals:	5.00	0.75	10.37	-5.37	0.00	-5.37	0.00
068-0600-4850	Revenue Sub Totals:	7,505.00	0.75	8,279.93	-774.93	0.00	-774.93	0.00
	Miscellaneous Expense	7,505.00	0.00	6,420.04	1,084.96	0.00	1,084.96	14.46
E60	Miscellaneous Expense							
068-0600-5600	E60 Sub Totals:	7,505.00	0.00	6,420.04	1,084.96	0.00	1,084.96	14.46
	Expense Sub Totals:	7,505.00	0.00	6,420.04	1,084.96	0.00	1,084.96	14.46
	Dept 0600 Sub Totals:	0.00	-0.75	-1,859.89	1,859.89	0.00		
	Fund Revenue Sub Totals:	7,505.00	0.75	8,279.93	-774.93	0.00	-774.93	0.00
	Fund Expense Sub Totals:	7,505.00	0.00	6,420.04	1,084.96	0.00	1,084.96	14.46
	Fund 068 Sub Totals:	0.00	-0.75	-1,859.89	1,859.89	0.00		
Fund 080	Street Fund							
Dept 080-0000	Sale of Equipment							
R66	Sale of Fixed Assets	28,250.00	-4,138.17	55,813.76	-27,563.76	0.00	-27,563.76	0.00
080-0000-4900	R66 Sub Totals:	28,250.00	-4,138.17	55,813.76	-27,563.76	0.00	-27,563.76	0.00
	Revenue Sub Totals:	28,250.00	-4,138.17	55,813.76	-27,563.76	0.00	-27,563.76	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	Fixed Assets							
080-0000-5824	Depreciation Expense	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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 080-0140	Dept 0000 Sub Totals:							
R62	Stormwater	-28,250.00	4,138.17	-55,813.76	27,563.76	0.00		
080-0140-4623	Intergovernmental Trsfers							
	Xfer from Other Fund	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
E01	Revenue Sub Totals:	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
080-0140-5000	Personnel Expense							
080-0140-5010	Salary Expense	112,888.90	10,478.27	112,231.30	657.60	0.00	657.60	0.58
080-0140-5020	Overtime Expense	1,000.00	42.29	244.20	755.80	0.00	755.80	75.58
080-0140-5022	FICA Expense	8,591.63	788.44	8,344.69	246.94	0.00	246.94	2.87
080-0140-5025	Unemployment Expense	180.00	0.00	180.00	0.00	0.00	0.00	0.00
080-0140-5030	Worker's Comp Expense	500.00	0.00	1,989.49	-1,489.49	0.00	-1,489.49	0.00
080-0140-5040	APERS Expense	17,205.73	1,611.76	17,231.24	-25.51	0.00	-25.51	0.00
080-0140-5050	Health Insurance Expense	28,788.12	2,180.87	22,937.10	5,851.02	0.00	5,851.02	20.32
080-0140-5055	Physical & Drug Screen Exp	200.00	0.00	92.00	108.00	0.00	108.00	54.00
080-0140-5060	Uniform Expense	2,000.00	96.18	1,722.51	277.49	0.00	277.49	13.87
	Travel & Training Expense	4,500.00	0.00	3,094.88	1,405.12	0.00	1,405.12	31.22
	E01 Sub Totals:	175,854.38	15,197.81	168,067.41	7,786.97	0.00	7,786.97	4.43
E10	Building & Grounds Exp							
080-0140-5115	Communication Exp - Telephone	700.00	0.00	558.77	141.23	0.00	141.23	20.18
080-0140-5116	Communication Exp - Cellular	3,000.00	459.15	2,401.60	598.40	0.00	598.40	19.95
	E10 Sub Totals:	3,700.00	459.15	2,960.37	739.63	0.00	739.63	19.99
E20	Vehicle Expense							
080-0140-5200	Fuel Expense	6,000.00	0.00	1,742.62	4,257.38	0.00	4,257.38	70.96
080-0140-5210	Service & Repair - Vehicle	2,000.00	64.75	1,806.90	193.10	0.00	193.10	9.66
080-0140-5218	Tire Expense	2,000.00	0.00	973.68	1,026.32	0.00	1,026.32	51.32
080-0140-5225	Insurance Expense - Vehicle	1,000.00	0.00	692.66	307.34	0.00	307.34	30.73
	E20 Sub Totals:	11,000.00	64.75	5,215.86	5,784.14	0.00	5,784.14	52.58
E30	Supply Expense							
080-0140-5300	Supplies - Office	500.00	0.00	498.43	1.57	0.00	1.57	0.31

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0140-5322	Supplies - Operating	12,000.00	1,291.37	12,170.35	-170.35	0.00	-170.35	0.00
080-0140-5380	Prisoner Care Expense	3,250.00	0.00	2,286.55	963.45	0.00	963.45	29.64
	<b>E30 Sub Totals:</b>	15,750.00	1,291.37	14,955.33	794.67	0.00	794.67	5.05
	Operations Expense							
080-0140-5515	Special Elec or Permit Fee Exp	250.00	0.00	200.00	50.00	0.00	50.00	20.00
080-0140-5520	Public Education Expense	3,000.00	0.00	2,886.02	113.98	0.00	113.98	3.80
	<b>E40 Sub Totals:</b>	3,250.00	0.00	3,086.02	163.98	0.00	163.98	5.05
	Professional Services							
080-0140-5571	Prof Services - Engineering	76,321.96	1,203.10	18,520.55	57,801.41	1,701.90	56,099.51	73.50
080-0140-5574	Prof Services - GIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0140-5589	Prof Services - Printing	250.00	0.00	236.00	14.00	0.00	14.00	5.60
	<b>E55 Sub Totals:</b>	76,571.96	1,203.10	18,756.55	57,815.41	1,701.90	56,113.51	73.28
	Fixed Assets							
080-0140-5808	Fixed Assets - Vehicles	4,000.00	0.00	3,499.00	501.00	0.00	501.00	12.53
080-0140-5816	Fixed Assets - Infrastructure	30,000.00	2,656.00	17,090.00	12,910.00	0.00	12,910.00	43.03
	<b>E80 Sub Totals:</b>	34,000.00	2,656.00	20,589.00	13,411.00	0.00	13,411.00	39.44
	Expense Sub Totals:	320,126.34	20,872.18	233,630.54	86,495.80	1,701.90	84,793.90	26.49
	<b>Dept 080-0800 Sub Totals:</b>	-179,873.66	-479,127.82	-266,369.46	86,495.80	1,701.90		
Dept 080-0800	Street							
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax Expires 7/2023	381,954.00	33,944.56	402,055.70	-20,101.70	0.00	-20,101.70	0.00
	<b>R10 Sub Totals:</b>	381,954.00	33,944.56	402,055.70	-20,101.70	0.00	-20,101.70	0.00
	Taxes - Property							
080-0800-4150	State Turnback	779,825.00	65,314.01	794,468.41	-14,643.41	0.00	-14,643.41	0.00
080-0800-4151	Saline County Treasurer	512,039.00	36,551.05	539,799.14	-27,760.14	0.00	-27,760.14	0.00
	<b>R15 Sub Totals:</b>	1,291,864.00	101,865.06	1,334,267.55	-42,403.55	0.00	-42,403.55	0.00
	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	23,000.00	9,604.51	32,759.06	-9,759.06	0.00	-9,759.06	0.00
	<b>R60 Sub Totals:</b>	23,000.00	9,604.51	32,759.06	-9,759.06	0.00	-9,759.06	0.00
	Intergovernmental Trsfers							
080-0800-4627	Xfer Designated Tax - Street	1,356,000.00	113,000.00	1,356,000.00	0.00	0.00	0.00	0.00
	<b>R62 Sub Totals:</b>	1,356,000.00	113,000.00	1,356,000.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R64	Reimbursement							
080-0800-4640	Reimbursement Revenue	272,000.00	0.00	272,793.59	-793.59	0.00	-793.59	0.00
R64 Sub Totals:		272,000.00	0.00	272,793.59	-793.59	0.00	-793.59	0.00
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	90.50	882.31	-132.31	0.00	-132.31	0.00
R85 Sub Totals:		750.00	90.50	882.31	-132.31	0.00	-132.31	0.00
	Revenue Sub Totals:	3,325,568.00	258,504.63	3,398,758.21	-73,190.21	0.00	-73,190.21	0.00
E01	Personnel Expense							
080-0800-5000	Salary Expense	532,039.05	38,183.55	513,981.72	18,057.33	0.00	18,057.33	3.39
080-0800-5005	SWB Reimbursement	109,000.00	9,083.33	108,999.66	0.34	0.00	0.34	0.00
080-0800-5010	Overtime Expense	10,000.00	484.77	2,951.03	7,048.97	0.00	7,048.97	70.49
080-0800-5020	FICA Expense	41,140.08	2,914.11	37,663.89	3,476.19	0.00	3,476.19	8.45
080-0800-5022	Unemployment Expense	1,140.00	0.00	1,082.52	57.48	0.00	57.48	5.04
080-0800-5025	Worker's Comp Expense	17,809.00	0.00	9,282.57	8,526.43	0.00	8,526.43	47.88
080-0800-5030	APERS Expense	82,387.74	5,924.00	75,402.67	6,985.07	0.00	6,985.07	8.48
080-0800-5040	Health Insurance Expense	98,351.64	8,141.07	91,700.10	6,651.54	0.00	6,651.54	6.76
080-0800-5050	Physical & Drug Screen Exp	1,750.00	0.00	455.00	1,295.00	0.00	1,295.00	74.00
080-0800-5055	Uniform Expense	11,000.00	2,391.85	10,959.77	40.23	0.00	40.23	0.37
080-0800-5060	Travel & Training Expense	5,000.00	0.00	6,768.84	-1,768.84	0.00	-1,768.84	0.00
E01 Sub Totals:		909,617.51	67,122.68	859,247.77	50,369.74	0.00	50,369.74	5.54
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	5,000.00	1,053.83	7,542.32	-2,542.32	0.00	-2,542.32	0.00
080-0800-5110	Utilities - Electric	20,000.00	1,806.21	23,601.96	-3,601.96	0.00	-3,601.96	0.00
080-0800-5111	Utilities - Gas	2,500.00	183.47	1,182.92	1,317.08	0.00	1,317.08	52.68
080-0800-5112	Utilities - Water	5,000.00	37.03	505.43	4,494.57	0.00	4,494.57	89.89
080-0800-5115	Communication Exp - Telephone	15,460.00	1,249.22	15,963.93	-503.93	0.00	-503.93	0.00
080-0800-5116	Communication Exp - Cellular	6,060.00	725.99	4,914.30	1,145.70	0.00	1,145.70	18.91
080-0800-5120	Insurance - Property	1,500.00	0.00	1,650.42	-150.42	0.00	-150.42	0.00
080-0800-5130	Sanitation	3,500.00	227.72	1,952.64	1,547.36	0.00	1,547.36	44.21
080-0800-5140	Supplies - B&G	3,000.00	0.00	3,090.18	-90.18	0.00	-90.18	0.00
080-0800-5142	Janitorial Supplies and Main	4,000.00	1,309.34	4,468.41	-468.41	3.13	-471.54	0.00
080-0800-5145	Tools	10,000.00	0.00	8,398.63	1,601.37	0.00	1,601.37	16.01
E10 Sub Totals:		76,020.00	6,592.81	73,271.14	2,748.86	3.13	2,745.73	3.61
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	50,000.00	5,688.76	43,905.37	6,094.63	0.00	6,094.63	12.19
080-0800-5210	Service & Repair - Vehicle	60,000.00	1,331.43	55,822.85	4,177.15	0.21	4,176.94	6.96
080-0800-5218	Tire Expense	8,500.00	1,074.78	7,058.52	1,441.48	0.00	1,441.48	16.96

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5225	Insurance Expense - Vehicle	22,850.00	0.00	9,011.43	13,838.57	0.00	13,838.57	60.56
080-0800-5230	Radios	1,500.00	2,357.89	2,357.89	-857.89	0.00	-857.89	0.00
080-0800-5240	Equipment Rental	37,000.00	0.00	6,647.18	30,352.82	0.00	30,352.82	82.03
E20 Sub Totals:		179,850.00	10,452.86	124,803.24	55,046.76	0.21	55,046.55	30.61
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	0.00	3,833.19	166.81	0.00	166.81	4.17
080-0800-5316	Supplies - Signs	15,000.00	5,130.38	13,394.54	1,605.46	0.00	1,605.46	10.70
080-0800-5322	Supplies - Operating	138,000.00	27,599.91	152,711.66	-14,711.66	245.05	-14,956.71	0.00
080-0800-5323	Material and Maint	56,000.00	0.00	59,371.86	-3,371.86	0.00	-3,371.86	0.00
080-0800-5350	Postage Expense	300.00	0.00	210.70	89.30	0.00	89.30	29.77
080-0800-5380	Prisoner Care Expense	1,400.00	0.00	239.48	1,160.52	0.00	1,160.52	82.89
E30 Sub Totals:		214,700.00	32,730.29	229,761.43	-15,061.43	245.05	-15,306.48	0.00
E40	Operations Expense							
080-0800-5480	Dues & Subscriptions	3,200.00	110.00	2,486.82	713.18	0.00	713.18	22.29
080-0800-5530	Safety Program	1,500.00	572.78	2,568.13	-1,068.13	0.00	-1,068.13	0.00
080-0800-5545	Street Paving Expense	100,000.00	0.00	69,130.08	30,869.92	0.00	30,869.92	30.87
080-0800-5546	Street Lights Installed	112,000.00	10,442.12	118,551.52	-6,551.52	0.00	-6,551.52	0.00
080-0800-5547	Traffic Signal Maintenance	6,000.00	4,620.53	5,980.53	19.47	-456.53	476.00	7.93
E40 Sub Totals:		222,700.00	15,745.43	198,717.08	23,982.92	-456.53	24,439.45	10.97
E55	Professional Services							
080-0800-5550	Prof Services - Accg & Audit	12,000.00	0.00	7,450.00	4,550.00	0.00	4,550.00	37.92
080-0800-5553	Prof Services - Advertising	3,500.00	82.69	723.44	2,776.56	0.00	2,776.56	79.33
080-0800-5562	Prof Services - Bridge Inspection	750.00	0.00	0.00	750.00	0.00	750.00	100.00
080-0800-5571	Prof Services - Engineering	68,936.51	4,736.30	39,941.54	28,994.97	1,412.71	27,582.26	40.01
080-0800-5574	Prof Services - GIS	0.00	0.00	1,359.00	-1,359.00	0.00	-1,359.00	0.00
080-0800-5586	Prof Services - Other	170,000.00	844.88	119,222.63	50,777.37	0.00	50,777.37	29.87
080-0800-5589	Prof Services - Printing	500.00	0.00	252.27	247.73	0.00	247.73	49.55
E55 Sub Totals:		255,686.51	5,663.87	168,948.88	86,737.63	1,412.71	85,324.92	33.37
E60	Miscellaneous Expense							
080-0800-5604	Hardware - New & Renewals	23,900.00	14,354.42	18,020.04	5,879.96	-397.51	6,277.47	26.27
080-0800-5606	IT Project & Labor	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
080-0800-5608	Software - New & Renewals	18,515.00	1,687.50	12,015.95	6,499.05	0.00	6,499.05	35.10
080-0800-5614	Copiers & Maintenance	840.00	115.25	495.19	344.81	-2.59	347.40	41.36
E60 Sub Totals:		53,255.00	16,157.17	30,531.18	22,723.82	-400.10	23,123.92	43.42
E80	Fixed Assets							
080-0800-5800	Fixed Assets - Land	0.00	47,651.90	47,651.90	-47,651.90	0.00	-47,651.90	0.00
080-0800-5808	Fixed Assets - Vehicles	84,500.00	0.00	41,602.00	42,898.00	0.00	42,898.00	50.77

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5810	Fixed Assets - Equipment	313,247.00	43,247.00	312,101.69	1,145.31	0.00	1,145.31	0.37
080-0800-5816	Fixed Assets - Infrastructure	454,519.49	11,913.38	172,346.97	282,172.52	0.00	282,172.52	62.08
080-0800-5828	Projects	1,099,533.43	83,201.93	673,804.94	425,728.49	20,212.63	405,515.86	36.88
080-0800-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E90	E80 Sub Totals:	1,951,799.92	186,014.21	1,247,507.50	704,292.42	20,212.63	684,079.79	35.05
080-0800-5910	Construction Projects	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	100.00
	Projects - Overlays	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	100.00
	E90 Sub Totals:	4,063,628.94	340,479.32	2,932,788.22	1,130,840.72	21,017.10	1,109,823.62	27.31
	Expense Sub Totals:	738,060.94	81,974.69	-465,969.99	1,204,030.93	21,017.10		
	Dept 0800 Sub Totals:	3,853,818.00	754,366.46	3,954,571.97	-100,753.97	0.00	-100,753.97	0.00
	Fund Revenue Sub Totals:	4,383,755.28	361,351.50	3,166,418.76	1,217,336.52	22,719.00	1,194,617.52	27.25
	Fund Expense Sub Totals:	529,937.28	-393,014.96	-788,153.21	1,318,090.49	22,719.00		
Fund 110	Fund 080 Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Dept 110-0000	Special Redemp - 2016 Bond	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
110-0000-5626	Xfer to Other	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Dept 110-0100	Dept 0000 Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
R62	Administration	100,000.00	11,710.16	95,995.15	4,004.85	0.00	4,004.85	4.00
110-0100-4623	Intergovernmental Tsfrs	100,000.00	11,710.16	95,995.15	4,004.85	0.00	4,004.85	4.00
	Xfer from Other Fund	100,000.00	11,710.16	95,995.15	4,004.85	0.00	4,004.85	4.00
R85	R62 Sub Totals:	0.00	-10,627.26	1,443.30	-1,443.30	0.00	-1,443.30	0.00
110-0100-4855	Interest Revenue	0.00	-10,627.26	1,443.30	-1,443.30	0.00	-1,443.30	0.00
	Gain on Investment	0.00	-10,627.26	1,443.30	-1,443.30	0.00	-1,443.30	0.00
	R85 Sub Totals:	100,000.00	1,082.90	97,438.45	2,561.55	0.00	2,561.55	2.56
	Revenue Sub Totals:							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0100 Sub Totals:	-100,000.00	-1,082.90	-97,438.45	-2,561.55	0.00		
	Fund Revenue Sub Totals:	100,000.00	1,082.90	97,438.45	2,561.55	0.00	2,561.55	2.56
	Fund Expense Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Fund 113	Fund 110 Sub Totals:	0.00	-1,082.90	2,561.55	-2,561.55	0.00		
Dept 113-0100	Debt Service Reserve Fund Administration							
R85	Interest Revenue	0.00	957.63	15,867.85	-15,867.85	0.00	-15,867.85	0.00
113-0100-4850	Interest Revenue	0.00	957.63	15,867.85	-15,867.85	0.00	-15,867.85	0.00
	R85 Sub Totals:	0.00	957.63	15,867.85	-15,867.85	0.00	-15,867.85	0.00
E62	Revenue Sub Totals:							
113-0100-5626	Intergovernmental Tsfr Xfer to other fund	15,000.00	957.63	15,867.85	-867.85	0.00	-867.85	0.00
	E62 Sub Totals:	15,000.00	957.63	15,867.85	-867.85	0.00	-867.85	0.00
	Expense Sub Totals:	15,000.00	957.63	15,867.85	-867.85	0.00	-867.85	0.00
	Dept 0100 Sub Totals:	15,000.00	0.00	0.00	15,000.00	0.00		
	Fund Revenue Sub Totals:	0.00	957.63	15,867.85	-15,867.85	0.00	-15,867.85	0.00
	Fund Expense Sub Totals:	15,000.00	957.63	15,867.85	-867.85	0.00	-867.85	0.00
Fund 114	Fund 113 Sub Totals:	15,000.00	0.00	0.00	15,000.00	0.00		
Dept 114-0000	2016 Bond Fund							
R62	Intergovernmental Tsfrs Xfer from Other	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
114-0000-4623	R62 Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
E72	Bond Expense							
114-0000-5722	Bond Principle Prnt	1,480,338.00	1,862,493.76	2,361,075.02	-880,737.02	0.00	-880,737.02	0.00
114-0000-5724	Bond Fees	0.00	2,150.00	3,100.00	-3,100.00	0.00	-3,100.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E72 Sub Totals:	1,480,338.00	1,864,643.76	2,364,175.02	-883,837.02	0.00	-883,837.02	0.00
	Expense Sub Totals:	1,480,338.00	1,864,643.76	2,364,175.02	-883,837.02	0.00	-883,837.02	0.00
Dept 114-0100	Dept 0000 Sub Totals:	1,380,338.00	1,864,643.76	2,264,175.02	-883,837.02	0.00		
R10	Administration							
114-0100-4610	Taxes - Sales							
	Loan Proceeds from Sales Tax	2,260,000.00	192,987.72	2,360,752.14	-100,752.14	0.00	-100,752.14	0.00
	R10 Sub Totals:	2,260,000.00	192,987.72	2,360,752.14	-100,752.14	0.00	-100,752.14	0.00
	Revenue Sub Totals:	2,260,000.00	192,987.72	2,360,752.14	-100,752.14	0.00	-100,752.14	0.00
Dept 114-0400	Dept 0100 Sub Totals:	-2,260,000.00	-192,987.72	-2,360,752.14	100,752.14	0.00		
R85	Parks							
114-0400-4850	Interest Revenue	0.00	2,215.58	18,458.08	-18,458.08	0.00	-18,458.08	0.00
	Interest Revenue	0.00	2,215.58	18,458.08	-18,458.08	0.00	-18,458.08	0.00
	R85 Sub Totals:	0.00	2,215.58	18,458.08	-18,458.08	0.00	-18,458.08	0.00
	Revenue Sub Totals:	0.00	2,215.58	18,458.08	-18,458.08	0.00	-18,458.08	0.00
E62	Intergovernmental Tsfr							
114-0400-5626	Xfer to other fund	85,000.00	0.00	80,127.30	4,872.70	0.00	4,872.70	5.73
	E62 Sub Totals:	85,000.00	0.00	80,127.30	4,872.70	0.00	4,872.70	5.73
	Expense Sub Totals:	85,000.00	0.00	80,127.30	4,872.70	0.00	4,872.70	5.73
	Dept 0400 Sub Totals:	85,000.00	-2,215.58	61,669.22	23,330.78	0.00		
	Fund Revenue Sub Totals:	2,360,000.00	195,203.30	2,479,210.22	-119,210.22	0.00	-119,210.22	0.00
	Fund Expense Sub Totals:	1,565,338.00	1,864,643.76	2,444,302.32	-878,964.32	0.00	-878,964.32	0.00
	Fund 114 Sub Totals:	-794,662.00	1,669,440.46	-34,907.90	-759,754.10	0.00		
Fund 147	2016 Parks/Rec Const Fund							
Dept 147-0400	Parks							
R85	Interest Revenue	0.00	166.43	14,404.54	-14,404.54	0.00	-14,404.54	0.00
147-0400-4850	Interest Revenue	0.00	166.43	14,404.54	-14,404.54	0.00	-14,404.54	0.00
	R85 Sub Totals:	0.00	166.43	14,404.54	-14,404.54	0.00	-14,404.54	0.00



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90	Revenue Sub Totals:	0.00	166.43	14,404.54	-14,404.54	0.00	-14,404.54	0.00
147-0400-5900	Construction Projects	950,000.00	9,919.08	916,914.86	33,085.14	0.00	33,085.14	3.48
	Construction Projects	950,000.00	9,919.08	916,914.86	33,085.14	0.00	33,085.14	3.48
	E90 Sub Totals:	950,000.00	9,919.08	916,914.86	33,085.14	0.00	33,085.14	3.48
	Expense Sub Totals:	950,000.00	9,752.65	902,510.32	47,489.68	0.00		
	Dept 0400 Sub Totals:	0.00	166.43	14,404.54	-14,404.54	0.00	-14,404.54	0.00
	Fund Revenue Sub Totals:	950,000.00	9,919.08	916,914.86	33,085.14	0.00	33,085.14	3.48
	Fund Expense Sub Totals:	950,000.00	9,752.65	902,510.32	47,489.68	0.00		
Fund 157	Fund 147 Sub Totals:	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
Dept 157-0500	2016 Fire Construction Fund	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
R85	Fire	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
157-0500-4850	Interest Revenue	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
	Interest Revenue	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
	R85 Sub Totals:	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
	Revenue Sub Totals:	400,000.00	10,388.09	394,475.53	5,524.47	0.00	5,524.47	1.38
E90	Construction Projects	400,000.00	10,388.09	394,475.53	5,524.47	0.00	5,524.47	1.38
157-0500-5900	Construction Projects	400,000.00	10,388.09	394,475.53	5,524.47	0.00	5,524.47	1.38
	E90 Sub Totals:	400,000.00	10,388.09	394,475.53	5,524.47	0.00	5,524.47	1.38
	Expense Sub Totals:	400,000.00	10,352.27	389,286.23	10,713.77	0.00		
	Dept 0500 Sub Totals:	0.00	35.82	5,189.30	-5,189.30	0.00	-5,189.30	0.00
	Fund Revenue Sub Totals:	400,000.00	10,388.09	394,475.53	5,524.47	0.00	5,524.47	1.38
	Fund Expense Sub Totals:	400,000.00	10,352.27	389,286.23	10,713.77	0.00		
Fund 165	Fund 157 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 165-0000	Police Fleet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Police	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165-0000-5898	Bond Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Bond Contra Account	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 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 0000 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
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 165 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Fund 185	Street Bond 2016 DS							
Dept 185-0800	Street							
R10	Taxes - Sales							
185-0800-4610	Loan Bond Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
185-0800-4627	Xfer from Other	649,000.20	209,116.27	652,504.40	-3,504.20	0.00	-3,504.20	0.00
	R62 Sub Totals:	649,000.20	209,116.27	652,504.40	-3,504.20	0.00	-3,504.20	0.00
R85	Interest Revenue							
185-0800-4850	Interest Revenue	0.00	451.28	5,208.41	-5,208.41	0.00	-5,208.41	0.00
	R85 Sub Totals:	0.00	451.28	5,208.41	-5,208.41	0.00	-5,208.41	0.00
E62	Revenue Sub Totals:							
185-0800-5626	Intergovernmental Tsfr	649,000.20	209,567.55	657,712.81	-8,712.61	0.00	-8,712.61	0.00
	Xfer to Other	0.00	-489,971.88	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	-489,971.88	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense							
185-0800-5722	Bond Principal Pmt	336,000.00	489,971.88	489,971.88	-153,971.88	0.00	-153,971.88	0.00
185-0800-5724	Bond Fees	1,000.20	83.33	999.96	0.24	0.00	0.24	0.02
	E72 Sub Totals:	337,000.20	490,055.21	490,971.84	-153,971.64	0.00	-153,971.64	0.00
E85	Interest Expense							
185-0800-5750	Interest Expense	312,000.00	149,946.88	149,946.88	162,053.12	0.00	162,053.12	51.94
	E85 Sub Totals:	312,000.00	149,946.88	149,946.88	162,053.12	0.00	162,053.12	51.94

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	649,000.20	150,030.21	640,918.72	8,081.48	0.00	8,081.48	1.25
	Dept 0800 Sub Totals:	0.00	-59,537.34	-16,794.09	16,794.09	0.00		
	Fund Revenue Sub Totals:	649,000.20	209,567.55	657,712.81	-8,712.61	0.00	-8,712.61	0.00
	Fund Expense Sub Totals:	649,000.20	150,030.21	640,918.72	8,081.48	0.00	8,081.48	1.25
Fund 186	Fund 185 Sub Totals:	0.00	-59,537.34	-16,794.09	16,794.09	0.00		
Dept 186-0800	Street Bond 2016 DSR							
R10	Street							
186-0800-4610	Taxes - Sales							
	Loan Bond Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R10 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	438.86	7,045.67	-7,045.67	0.00	-7,045.67	0.00
	R85 Sub Totals:	0.00	438.86	7,045.67	-7,045.67	0.00	-7,045.67	0.00
	Revenue Sub Totals:	0.00	438.86	7,045.67	-7,045.67	0.00	-7,045.67	0.00
E62	Intergovernmental Tsfr							
186-0800-5626	Xfer to Other	2,000.00	5,344.92	6,607.78	-4,607.78	0.00	-4,607.78	0.00
	E62 Sub Totals:	2,000.00	5,344.92	6,607.78	-4,607.78	0.00	-4,607.78	0.00
	Expense Sub Totals:	2,000.00	5,344.92	6,607.78	-4,607.78	0.00	-4,607.78	0.00
	Dept 0800 Sub Totals:	2,000.00	4,906.06	-437.89	2,437.89	0.00		
	Fund Revenue Sub Totals:	0.00	438.86	7,045.67	-7,045.67	0.00	-7,045.67	0.00
	Fund Expense Sub Totals:	2,000.00	5,344.92	6,607.78	-4,607.78	0.00	-4,607.78	0.00
	Fund 186 Sub Totals:	2,000.00	4,906.06	-437.89	2,437.89	0.00		
Fund 187	2016 Street Construction Fund							
Dept 187-0800	Street							
R85	Interest Revenue							
187-0800-4850	Interest Revenue	0.00	10,929.76	210,445.86	-210,445.86	0.00	-210,445.86	0.00
	R85 Sub Totals:	0.00	10,929.76	210,445.86	-210,445.86	0.00	-210,445.86	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90	Revenue Sub Totals:	0.00	10,929.76	210,445.86	-210,445.86			
187-0800-5900	Construction Projects					0.00	-210,445.86	0.00
	Construction Projects	11,300,000.00	230,706.97	3,266,719.90	8,033,280.10	0.00	8,033,280.10	71.09
	E90 Sub Totals:	11,300,000.00	230,706.97	3,266,719.90	8,033,280.10	0.00	8,033,280.10	71.09
	Expense Sub Totals:	11,300,000.00	230,706.97	3,266,719.90	8,033,280.10	0.00	8,033,280.10	71.09
	Dept 0800 Sub Totals:	11,300,000.00	219,777.21	3,056,274.04	8,243,725.96	0.00		
	Fund Revenue Sub Totals:	0.00	10,929.76	210,445.86	-210,445.86	0.00	-210,445.86	0.00
	Fund Expense Sub Totals:	11,300,000.00	230,706.97	3,266,719.90	8,033,280.10	0.00	8,033,280.10	71.09
	Fund 187 Sub Totals:	11,300,000.00	219,777.21	3,056,274.04	8,243,725.96	0.00		
Fund 500	Revenue Fund - Water & WW							
Dept 500-0000	Water and WW							
E40	Operations Expense	1,000.00	0.00	431.68	568.32	0.00	568.32	56.83
500-0000-5501	Bad Debt Expense	1,000.00	0.00	431.68	568.32	0.00	568.32	56.83
	E40 Sub Totals:	1,000.00	0.00	431.68	568.32	0.00	568.32	56.83
	Expense Sub Totals:	1,000.00	0.00	431.68	568.32	0.00	568.32	56.83
	Dept 0000 Sub Totals:	1,000.00	0.00	431.68	568.32	0.00		
Dept 500-0140	Stormwater							
R50	Sale of Services							
500-0140-4567	Stormwater Rev Fees	91,000.00	0.00	91,586.87	-586.87	0.00	-586.87	0.00
500-0140-4568	Stormwater Rev - Residential	246,000.00	20,082.00	246,249.00	-249.00	0.00	-249.00	0.00
500-0140-4569	Stormwater Rev - Business	31,200.00	3,750.00	42,018.00	-10,818.00	0.00	-10,818.00	0.00
	R50 Sub Totals:	368,200.00	23,832.00	379,853.87	-11,653.87	0.00	-11,653.87	0.00
	Revenue Sub Totals:	368,200.00	23,832.00	379,853.87	-11,653.87	0.00	-11,653.87	0.00
E62	Intergovernmental Tsfr							
500-0140-5622	Xfer to Fund 515	368,200.00	26,519.00	379,307.87	-11,107.87	0.00	-11,107.87	0.00
	E62 Sub Totals:	368,200.00	26,519.00	379,307.87	-11,107.87	0.00	-11,107.87	0.00
	Expense Sub Totals:	368,200.00	26,519.00	379,307.87	-11,107.87	0.00	-11,107.87	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 500-0900	Dept 0140 Sub Totals:	0.00	2,687.00	-546.00	546.00	0.00		
R50	Water							
500-0900-4504	Sale of Services	47,300.00	4,086.96	49,022.19	-1,722.19	0.00	-1,722.19	0.00
500-0900-4532	CAW Watershed	34,800.00	3,340.00	37,901.00	-3,101.00	0.00	-3,101.00	0.00
500-0900-4536	One Time Charge	175,200.00	37,292.24	335,243.73	-160,043.73	0.00	-160,043.73	0.00
500-0900-4537	Penalties	3,600.00	300.00	2,725.00	875.00	0.00	875.00	24.31
500-0900-4540	Insufficient Check Fee	19,200.00	750.25	13,653.75	5,546.25	0.00	5,546.25	28.89
500-0900-4542	Sales - CAW System Devel	29,500.00	3,293.80	33,889.02	-4,389.02	0.00	-4,389.02	0.00
500-0900-4544	Sales - FSDWA	123,600.00	17,543.00	137,114.27	-13,514.27	0.00	-13,514.27	0.00
500-0900-4548	Water Misc Income	38,000.00	2,654.75	31,986.50	6,013.50	0.00	6,013.50	15.83
500-0900-4550	Sales - Pump Maintenance	30,000.00	1,586.15	25,871.15	4,128.85	0.00	4,128.85	13.76
500-0900-4554	Sales - Service Charges	2,956,784.00	216,737.81	2,812,550.52	144,233.48	0.00	144,233.48	4.88
500-0900-4556	Sales - Water	30,000.00	1,225.00	28,785.00	1,215.00	0.00	1,215.00	4.05
500-0900-4560	Sales - Water Connections	266,500.00	21,555.35	272,285.66	-5,785.66	0.00	-5,785.66	0.00
500-0900-4566	Sales Tax Revenue	2,500.00	218.70	2,618.10	-118.10	0.00	-118.10	0.00
	Woodland Hills Watershed							
R50 Sub Totals:		3,756,984.00	310,584.01	3,783,645.89	-26,661.89	0.00	-26,661.89	0.00
R60	Miscellaneous Revenue							
500-0900-4629	NXfer to Water Impact	35,000.00	3,000.00	68,492.00	-33,492.00	0.00	-33,492.00	0.00
500-0900-4630	NXfer Salem Royalty	600.00	1.20	418.00	182.00	0.00	182.00	30.33
500-0900-4632	NXfer to Subdiv Impact Wtr	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R60 Sub Totals:	37,600.00	3,001.20	68,910.00	-31,310.00	0.00	-31,310.00	0.00
E40	Revenue Sub Totals:	3,794,584.00	313,585.21	3,852,555.89	-57,971.89	0.00	-57,971.89	0.00
500-0900-5475	Operations Expense	66,000.00	5,228.16	66,315.04	-315.04	0.00	-315.04	0.00
	Credit Card Fees							
E40 Sub Totals:		66,000.00	5,228.16	66,315.04	-315.04	0.00	-315.04	0.00
E60	Miscellaneous Expense	1,000.00	0.00	181.29	818.71	0.00	818.71	81.87
500-0900-5600	Miscellaneous Expense	1,000.00	0.00	181.29	818.71	0.00	818.71	81.87
	E60 Sub Totals:	1,000.00	0.00	181.29	818.71	0.00	818.71	81.87
E62	Intergovernmental Tsrfr	4,000,000.00	500,000.00	4,250,000.00	-250,000.00	0.00	-250,000.00	0.00
500-0900-5624	Xfer to Water	35,000.00	4,200.00	69,692.00	-34,692.00	0.00	-34,692.00	0.00
500-0900-5629	Xfer to Water Impact	600.00	18.80	463.20	136.80	0.00	136.80	22.80
500-0900-5630	Xfer to Salem Royalty	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
500-0900-5632	Xfer to Subdivision Impact Wtr	4,037,600.00	504,218.80	4,320,155.20	-282,555.20	0.00	-282,555.20	0.00
	E62 Sub Totals:	4,037,600.00	504,218.80	4,320,155.20	-282,555.20	0.00	-282,555.20	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	4,104,600.00	509,446.96	4,386,651.53	-282,051.53	0.00	-282,051.53	0.00
Dept 500-0950	Wastewater	310,016.00	195,861.75	534,095.64	-224,079.64	0.00		
500-0950-4552	Sale of Services							
500-0950-4558	Sales - Wastewater	4,324,344.00	308,024.85	4,048,028.28	276,315.72	0.00	276,315.72	6.39
	Sales - WW Connections	24,000.00	1,950.00	18,625.00	5,375.00	0.00	5,375.00	22.40
R50 Sub Totals:		4,348,344.00	309,974.85	4,066,653.28	281,690.72	0.00	281,690.72	6.48
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	125.00	7,874.51	8,478.98	-8,353.98	0.00	-8,353.98	0.00
500-0950-4631	Xfer Wastewater Impact	35,000.00	6,500.00	61,325.00	-26,325.00	0.00	-26,325.00	0.00
	R60 Sub Totals:	35,125.00	14,374.51	69,803.98	-34,678.98	0.00	-34,678.98	0.00
E62	Revenue Sub Totals:	4,383,469.00	324,349.36	4,136,457.26	247,011.74	0.00	247,011.74	5.64
500-0950-5624	Intergovernmental Tsfr							
500-0950-5631	Xfer to Water	4,250,000.00	500,000.00	4,250,000.00	0.00	0.00	0.00	0.00
500-0950-5632	Xfer to Wastewater Impact	35,000.00	11,000.00	59,325.00	-24,325.00	0.00	-24,325.00	0.00
	Xfer to Subdivision Impact WW	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E62 Sub Totals:	4,287,000.00	511,000.00	4,309,325.00	-22,325.00	0.00	-22,325.00	0.00
	Expense Sub Totals:	4,287,000.00	511,000.00	4,309,325.00	-22,325.00	0.00	-22,325.00	0.00
E66	Dept 0950 Sub Totals:	-96,469.00	186,650.64	172,867.74	-269,336.74	0.00		
	Fund Revenue Sub Totals:	8,546,253.00	661,766.57	8,368,867.02	177,385.98	0.00	177,385.98	2.08
	Fund Expense Sub Totals:	8,760,800.00	1,046,965.96	9,075,716.08	-314,916.08	0.00	-314,916.08	0.00
Fund 510	Fund 500 Sub Totals:	214,547.00	385,199.39	706,849.06	-492,302.06	0.00		
Dept 510-0000	Water Operating Fund							
R66	Sale of Equipment	0.00	8,077.50	110,176.75	-110,176.75	0.00	-110,176.75	0.00
510-0000-4900	Sale of Fixed Assets	0.00	8,077.50	110,176.75	-110,176.75	0.00	-110,176.75	0.00
	R66 Sub Totals:	0.00	8,077.50	110,176.75	-110,176.75	0.00	-110,176.75	0.00
E80	Revenue Sub Totals:	0.00	8,077.50	110,176.75	-110,176.75	0.00	-110,176.75	0.00
	Fixed Assets							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0000-5898	Fix Asset Contra Act	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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 510-0900	Dept 0000 Sub Totals:	0.00	-8,077.50	-110,176.75	110,176.75	0.00		
R60	Water							
510-0900-4600	Miscellaneous Revenue	1,000.00	6,174.83	7,980.84	-6,980.84	0.00	-6,980.84	0.00
	Miscellaneous Revenue	1,000.00	6,174.83	7,980.84	-6,980.84	0.00	-6,980.84	0.00
R62	R60 Sub Totals:	4,000,000.00	500,000.00	4,750,000.00	-750,000.00	0.00	-750,000.00	0.00
	Intergovernmental Tsfrs							
510-0900-4625	Xfer from Water	4,000,000.00	500,000.00	4,750,000.00	-750,000.00	0.00	-750,000.00	0.00
	R62 Sub Totals:	4,001,000.00	506,174.83	4,757,980.84	-756,980.84	0.00	-756,980.84	0.00
E01	Revenue Sub Totals:	474,939.80	33,664.37	378,028.64	96,911.16	0.00	96,911.16	20.40
510-0900-5000	Personnel Expense	109,000.00	9,083.33	108,999.99	0.01	0.00	0.01	0.00
510-0900-5005	Salary Expense	22,000.00	784.93	22,864.67	-864.67	0.00	-864.67	0.00
510-0900-5010	SWB Reimbursement	38,587.34	2,601.32	30,216.34	8,371.00	0.00	8,371.00	21.69
510-0900-5020	Overtime Expense	840.00	0.00	914.67	-74.67	0.00	-74.67	0.00
510-0900-5022	FICA Expense	7,241.00	0.00	3,476.59	3,764.41	0.00	3,764.41	51.99
510-0900-5025	Unemployment Expense	75,391.21	5,120.64	59,480.02	15,911.19	0.00	15,911.19	21.10
510-0900-5030	Worker's Comp Expense	108,856.20	6,590.76	71,366.18	37,490.02	0.00	37,490.02	34.44
510-0900-5040	APERS Expense	1,000.00	0.00	332.00	668.00	0.00	668.00	66.80
510-0900-5040	Health Insurance Expense	7,000.00	1,649.42	6,591.48	408.52	0.00	408.52	5.84
510-0900-5050	Physical & Drug Screen Exp	9,000.00	45.00	3,582.71	5,417.29	0.00	5,417.29	60.19
510-0900-5055	Uniform Expense							
510-0900-5060	Travel & Training Expense							
	E01 Sub Totals:	853,855.55	59,539.77	685,853.29	168,002.26	0.00	168,002.26	19.68
E10	Building & Grounds Exp	12,000.00	1,416.60	5,326.28	6,673.72	0.00	6,673.72	55.61
510-0900-5102	Repairs & Maint - Building	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
510-0900-5104	Repairs & Maint - Grounds	50,000.00	3,390.83	45,487.64	4,512.36	0.00	4,512.36	9.02
510-0900-5110	Utilities - Electric	2,500.00	213.24	1,544.07	955.93	0.00	955.93	38.24
510-0900-5111	Utilities - Gas	300.00	20.43	233.50	66.50	0.00	66.50	22.17
510-0900-5112	Utilities - Water	3,000.00	835.21	11,474.64	-8,474.64	0.00	-8,474.64	0.00
510-0900-5115	Communication Exp - Telephone	7,800.00	1,564.87	9,958.85	-2,158.85	0.00	-2,158.85	0.00
510-0900-5116	Communication Exp - Cellular	9,500.00	0.00	11,755.94	-2,255.94	0.00	-2,255.94	0.00
510-0900-5120	Insurance - Property	7,500.00	100.83	1,157.92	6,342.08	0.00	6,342.08	84.56
510-0900-5130	Sanitation							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5140	Supplies - B&G	1,500.00	0.00	1,280.31	219.69	0.00	219.69	14.65
510-0900-5142	Janitorial Supplies and Main	3,850.00	909.34	4,563.64	-713.64	3.13	-716.77	0.00
510-0900-5145	Tools	8,250.00	1,085.03	6,935.24	1,314.76	0.00	1,314.76	15.94
E10 Sub Totals:		109,700.00	9,536.38	99,718.03	9,981.97	3.13	9,978.84	9.10
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	36,000.00	4,063.27	35,072.59	927.41	0.00	927.41	2.58
510-0900-5210	Service & Repair - Vehicle	18,000.00	1,190.25	12,457.38	5,542.62	0.00	5,542.62	30.79
510-0900-5218	Tire Expense	5,650.00	533.91	9,717.42	-4,067.42	0.00	-4,067.42	0.00
510-0900-5225	Insurance Expense - Vehicle	5,000.00	0.00	4,670.93	329.07	0.00	329.07	6.58
510-0900-5240	Equipment Rental	1,000.00	0.00	2,696.97	-1,696.97	0.00	-1,696.97	0.00
E20 Sub Totals:		65,650.00	5,787.43	64,615.29	1,034.71	0.00	1,034.71	1.58
E30	Supply Expense							
510-0900-5300	Supplies - Office	4,500.00	187.58	7,131.36	-2,631.36	0.00	-2,631.36	0.00
510-0900-5322	Supplies - Operating	178,000.00	28,826.30	197,357.32	-19,357.32	-4.16	-19,353.16	0.00
510-0900-5324	Supplies - Chemicals	3,000.00	0.00	2,847.96	152.04	0.00	152.04	5.07
510-0900-5326	Supplies - Lab	100.00	0.00	0.00	100.00	0.00	100.00	100.00
510-0900-5350	Postage Expense	35,000.00	5,472.65	34,251.03	748.97	0.00	748.97	2.14
510-0900-5360	Cost of Water	1,656,000.00	112,079.31	1,334,644.82	321,355.18	0.00	321,355.18	19.41
E30 Sub Totals:		1,876,600.00	146,565.84	1,576,232.49	300,367.51	-4.16	300,371.67	16.01
E40	Operations Expense							
510-0900-5475	Credit Card Fees	21,600.00	0.00	18,521.62	3,078.38	0.00	3,078.38	14.25
510-0900-5480	Dues & Subscriptions	7,500.00	1,088.25	47,678.65	-40,178.65	0.00	-40,178.65	0.00
510-0900-5515	Special Elec or Permit Fee Exp	45,000.00	0.00	38,460.10	6,539.90	2,577.90	3,962.00	8.80
510-0900-5530	Safety Program	1,500.00	570.42	1,917.44	-417.44	0.00	-417.44	0.00
510-0900-5535	Sales Tax Expense	288,000.00	24,796.16	273,864.20	14,135.80	0.00	14,135.80	4.91
E40 Sub Totals:		363,600.00	26,454.83	380,442.01	-16,842.01	2,577.90	-19,419.91	0.00
E55	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	0.00	950.00	9,050.00	0.00	9,050.00	90.50
510-0900-5553	Prof Services - Advertising	1,000.00	82.69	2,322.48	-1,322.48	0.00	-1,322.48	0.00
510-0900-5571	Prof Services - Engineering	22,000.00	0.00	9,889.15	12,110.85	0.00	12,110.85	55.05
510-0900-5574	Prof Services - GIS	0.00	0.00	1,359.00	-1,359.00	0.00	-1,359.00	0.00
510-0900-5586	Prof Services - Other	36,000.00	1,355.37	51,572.97	-15,572.97	0.00	-15,572.97	0.00
510-0900-5589	Prof Services - Printing	5,500.00	0.00	2,606.20	2,893.80	0.00	2,893.80	52.61
E55 Sub Totals:		74,500.00	1,438.06	68,699.80	5,800.20	0.00	5,800.20	7.79
E60	Miscellaneous Expense							
510-0900-5604	Hardware - New & Renewals	23,900.00	11,011.42	16,370.01	7,529.99	0.00	7,529.99	31.51
510-0900-5606	IT Project & Labor	18,880.00	0.00	598.50	18,281.50	0.00	18,281.50	96.83



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5608	Software - New & Renewals	38,185.00	0.00	31,535.45	6,649.55	0.00	6,649.55	17.41
510-0900-5614	Copiers & Maintenance	7,600.00	143.13	1,275.40	6,324.60	0.00	6,324.60	83.22
E62	E62 Sub Totals:	88,565.00	11,154.55	49,779.36	38,785.64	0.00	38,785.64	43.79
510-0900-5626	Intergovernmental Tsfr							
	Xfer Depreciation Fd - Water	90,000.00	8,919.78	102,482.94	-12,482.94	0.00	-12,482.94	0.00
E72	E72 Sub Totals:	90,000.00	8,919.78	102,482.94	-12,482.94	0.00	-12,482.94	0.00
510-0900-5722	Bond Expense							
	Bond Principal Pmt	539,664.25	47,338.73	562,438.04	-22,773.79	0.00	-22,773.79	0.00
510-0900-5724	Bond Fees	0.00	3,150.75	9,218.23	-9,218.23	0.00	-9,218.23	0.00
E72	E72 Sub Totals:	539,664.25	50,489.48	571,656.27	-31,992.02	0.00	-31,992.02	0.00
E80	Fixed Assets							
510-0900-5808	Fixed Assets - Vehicles	42,500.00	0.00	85,940.00	-43,440.00	0.00	-43,440.00	0.00
510-0900-5816	Fixed Assets - Infrastructure	627,426.65	37,991.21	260,956.83	366,469.82	0.00	366,469.82	58.41
510-0900-5821	Other Equipment	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
510-0900-5822	COE Degray Project	100,000.00	0.00	115,874.29	-15,874.29	0.00	-15,874.29	0.00
510-0900-5824	Depreciation Expense	800,000.00	0.00	0.00	800,000.00	0.00	800,000.00	100.00
E80	E80 Sub Totals:	1,584,926.65	37,991.21	462,771.12	1,122,155.53	0.00	1,122,155.53	70.80
E85	Interest Expense							
510-0900-5850	Interest Expense	286,330.57	13,682.37	215,186.73	71,143.84	0.00	71,143.84	24.85
E85	E85 Sub Totals:	286,330.57	13,682.37	215,186.73	71,143.84	0.00	71,143.84	24.85
	Expense Sub Totals:	5,933,392.02	371,559.70	4,277,437.33	1,655,954.69	2,576.87	1,653,377.82	27.87
Dept 510-0950	Dept 0900 Sub Totals:	1,932,392.02	-134,615.13	-480,543.51	2,412,935.53	2,576.87		
R62	Wastewater							
510-0950-4625	Intergovernmental Tsfrs							
	Xfer from Sewer Sales	4,250,000.00	500,000.00	3,750,000.00	500,000.00	0.00	500,000.00	11.76
R62	R62 Sub Totals:	4,250,000.00	500,000.00	3,750,000.00	500,000.00	0.00	500,000.00	11.76
	Revenue Sub Totals:	4,250,000.00	500,000.00	3,750,000.00	500,000.00	0.00	500,000.00	11.76
E01	Personnel Expense							
510-0950-5000	Salary Expense	794,495.29	60,609.58	757,561.80	36,933.49	0.00	36,933.49	4.65
510-0950-5005	SWB Reimbursement	109,000.00	9,083.33	108,999.99	0.01	0.00	0.01	0.00
510-0950-5010	Overtime Expense	40,000.00	3,419.62	35,555.74	4,444.26	0.00	4,444.26	11.11
510-0950-5020	FICA Expense	63,285.78	4,806.89	58,590.94	4,694.84	0.00	4,694.84	7.42
510-0950-5022	Unemployment Expense	900.00	0.00	1,004.04	-104.04	0.00	-104.04	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5025	Worker's Comp Expense	7,128.00	0.00	9,038.61	-1,910.61	0.00	-1,910.61	0.00
510-0950-5030	APERS Expense	127,656.23	9,816.92	119,263.79	8,392.44	0.00	8,392.44	6.57
510-0950-5040	Health Insurance Expense	158,776.08	13,485.28	153,337.93	5,438.15	0.00	5,438.15	3.43
510-0950-5050	Physical & Drug Screen Exp	1,666.00	276.00	1,798.00	-132.00	0.00	-132.00	0.00
510-0950-5054	BYOD - Wastewater	0.00	50.00	525.00	-525.00	0.00	-525.00	0.00
510-0950-5055	Uniform Expense	11,000.00	1,162.48	7,112.19	3,887.81	0.00	3,887.81	35.34
510-0950-5060	Travel & Training Expense	5,000.00	0.00	4,443.84	556.16	80.00	476.16	9.52
	<b>E01 Sub Totals:</b>	<b>1,318,907.38</b>	<b>102,710.10</b>	<b>1,257,231.87</b>	<b>61,675.51</b>	<b>80.00</b>	<b>61,595.51</b>	<b>4.67</b>
E10	Building & Grounds Exp							
510-0950-5102	Repairs & Maint - Building	15,600.00	6,147.39	17,995.99	-2,395.99	0.00	-2,395.99	0.00
510-0950-5110	Utilities - Electric	288,000.00	25,714.56	326,857.93	-38,857.93	0.00	-38,857.93	0.00
510-0950-5111	Utilities - Gas	2,700.00	278.22	2,292.98	407.02	0.00	407.02	15.07
510-0950-5112	Utilities - Water	300.00	20.44	233.44	66.56	0.00	66.56	22.19
510-0950-5115	Communication Exp - Telephone	3,000.00	835.22	10,887.99	-7,887.99	0.00	-7,887.99	0.00
510-0950-5116	Communication Exp - Cellular	13,332.00	1,343.54	8,150.86	5,181.14	0.00	5,181.14	38.86
510-0950-5120	Insurance - Property	10,250.00	0.00	15,135.86	-4,885.86	0.00	-4,885.86	0.00
510-0950-5130	Sanitation	71,200.00	8,852.71	58,721.57	12,478.43	-71.49	12,549.92	17.63
510-0950-5140	Supplies - B&G	1,560.00	5,422.81	7,471.01	-5,911.01	726.39	-6,637.40	0.00
510-0950-5142	Janitorial Supplies and Main	3,600.00	909.32	3,613.68	-13.68	3.12	-16.80	0.00
510-0950-5145	Tools	8,400.00	1,272.25	3,888.16	4,511.84	0.00	4,511.84	53.71
	<b>E10 Sub Totals:</b>	<b>417,942.00</b>	<b>50,796.46</b>	<b>455,249.47</b>	<b>-37,307.47</b>	<b>658.02</b>	<b>-37,965.49</b>	<b>0.00</b>
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	30,000.00	4,110.76	35,322.63	-5,322.63	0.00	-5,322.63	0.00
510-0950-5210	Service & Repair - Vehicle	48,000.00	936.09	50,314.95	-2,314.95	21.86	-2,336.81	0.00
510-0950-5218	Tire Expense	8,400.00	3,887.48	6,132.78	2,267.22	0.00	2,267.22	26.99
510-0950-5225	Insurance Expense - Vehicle	9,000.00	0.00	6,222.59	2,777.41	0.00	2,777.41	30.86
510-0950-5240	Equipment Rental	950.00	0.00	2,927.74	-1,977.74	0.00	-1,977.74	0.00
	<b>E20 Sub Totals:</b>	<b>96,350.00</b>	<b>8,934.33</b>	<b>100,920.69</b>	<b>-4,570.69</b>	<b>21.86</b>	<b>-4,592.55</b>	<b>0.00</b>
E30	Supply Expense							
510-0950-5300	Supplies - Office	4,800.00	71.41	4,398.63	401.37	0.00	401.37	8.36
510-0950-5322	Supplies - Operating	285,804.33	70,935.31	320,450.52	-34,646.19	1,842.87	-36,489.06	0.00
510-0950-5324	Supplies - Chemicals	170,000.00	11,221.24	178,567.07	-8,567.07	-7.14	-8,559.93	0.00
510-0950-5326	Supplies - Lab	32,500.00	6,014.77	32,565.98	-65.98	39.01	-104.99	0.00
510-0950-5350	Postage Expense	24,000.00	4,472.67	20,821.09	3,178.91	0.00	3,178.91	13.25
	<b>E30 Sub Totals:</b>	<b>517,104.33</b>	<b>92,715.40</b>	<b>556,803.29</b>	<b>-39,698.96</b>	<b>1,874.74</b>	<b>-41,573.70</b>	<b>0.00</b>
E40	Operations Expense							
510-0950-5475	Credit Card Fees	21,200.00	0.00	18,521.63	2,678.37	0.00	2,678.37	12.63
510-0950-5480	Dues & Subscriptions	15,600.00	187.30	13,251.94	2,348.06	0.00	2,348.06	15.05

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5530	Safety Program	1,500.00	576.63	3,053.08	-1,553.08	0.00	-1,553.08	0.00
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	70,355.00	229,645.00	0.00	229,645.00	76.55
510-0950-5542	Service & Repair - I & I	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
<b>E40 Sub Totals:</b>		<b>363,300.00</b>	<b>763.93</b>	<b>105,181.65</b>	<b>258,118.35</b>	<b>0.00</b>	<b>258,118.35</b>	<b>71.05</b>
<b>E55 Professional Services</b>								
510-0950-5550	Prof Services - Acctg & Audit	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
510-0950-5553	Prof Services - Advertising	1,500.00	518.21	1,224.23	275.77	0.00	275.77	18.38
510-0950-5571	Prof Services - Engineering	20,000.00	0.00	15,307.60	4,692.40	0.00	4,692.40	23.46
510-0950-5574	Prof Services - GIS	0.00	0.00	1,359.00	-1,359.00	0.00	-1,359.00	0.00
510-0950-5586	Prof Services - Other	25,000.00	43.95	16,563.84	8,436.16	0.00	8,436.16	33.74
510-0950-5589	Prof Services - Printing	5,000.00	0.00	2,621.64	2,378.36	0.00	2,378.36	47.57
<b>E55 Sub Totals:</b>		<b>63,500.00</b>	<b>562.16</b>	<b>37,076.31</b>	<b>26,423.69</b>	<b>0.00</b>	<b>26,423.69</b>	<b>41.61</b>
<b>E60 Miscellaneous Expense</b>								
510-0950-5604	Hardware - New & Renewals	23,900.00	19,861.92	22,520.46	1,379.54	-1,547.53	2,927.07	12.25
510-0950-5606	IT Project & Labor	16,380.00	0.00	598.50	15,781.50	0.00	15,781.50	96.35
510-0950-5608	Software - New & Renewals	56,230.00	0.00	56,702.75	-472.75	0.00	-472.75	0.00
510-0950-5614	Copiers & Maintenance	7,600.00	74.78	693.40	6,906.60	0.00	6,906.60	90.88
<b>E60 Sub Totals:</b>		<b>104,110.00</b>	<b>19,936.70</b>	<b>80,515.11</b>	<b>23,594.89</b>	<b>-1,547.53</b>	<b>25,142.42</b>	<b>24.15</b>
<b>E62 Intergovernmental Tsfr</b>								
510-0950-5626	Xfer to Other	120,000.00	10,234.80	122,834.06	-2,834.06	0.00	-2,834.06	0.00
<b>E62 Sub Totals:</b>		<b>120,000.00</b>	<b>10,234.80</b>	<b>122,834.06</b>	<b>-2,834.06</b>	<b>0.00</b>	<b>-2,834.06</b>	<b>0.00</b>
<b>E72 Bond Expense</b>								
510-0950-5722	Bond Principal Pmt	626,171.66	54,144.57	642,728.82	-16,557.16	0.00	-16,557.16	0.00
510-0950-5724	Bond Fees	0.00	6,557.64	17,652.47	-17,652.47	0.00	-17,652.47	0.00
<b>E72 Sub Totals:</b>		<b>626,171.66</b>	<b>60,702.21</b>	<b>660,381.29</b>	<b>-34,209.63</b>	<b>0.00</b>	<b>-34,209.63</b>	<b>0.00</b>
<b>E80 Fixed Assets</b>								
510-0950-5810	Fixed Assets - Equipment	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
510-0950-5816	Fixed Assets - Infrastructure	1,727,297.62	21,454.43	424,064.34	1,303,233.28	0.00	1,303,233.28	75.45
510-0950-5819	Project - Dewatering Facility	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
510-0950-5824	Depreciation Expense	1,100,000.00	0.00	0.00	1,100,000.00	0.00	1,100,000.00	100.00
<b>E80 Sub Totals:</b>		<b>2,917,297.62</b>	<b>21,454.43</b>	<b>424,064.34</b>	<b>2,493,233.28</b>	<b>0.00</b>	<b>2,493,233.28</b>	<b>85.46</b>
<b>E85 Interest Expense</b>								
510-0950-5850	Interest Expense	244,470.63	16,515.27	259,007.80	-14,537.17	0.00	-14,537.17	0.00
<b>E85 Sub Totals:</b>		<b>244,470.63</b>	<b>16,515.27</b>	<b>259,007.80</b>	<b>-14,537.17</b>	<b>0.00</b>	<b>-14,537.17</b>	<b>0.00</b>

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	6,789,153.62	385,325.79	4,059,265.88	2,729,887.74	1,087.09	2,728,800.65	40.19
	Dept 0950 Sub Totals:	2,539,153.62	-114,674.21	309,265.88	2,229,887.74	1,087.09		
	Fund Revenue Sub Totals:	8,251,000.00	1,014,252.33	8,618,157.59	-367,157.59	0.00	-367,157.59	0.00
	Fund Expense Sub Totals:	12,722,545.64	756,885.49	8,336,703.21	4,385,842.43	3,663.96	4,382,178.47	34.44
	Fund 510 Sub Totals:	4,471,545.64	-257,366.84	-281,454.38	4,753,000.02	3,663.96		
Fund 515	Stormwater Utility Fund							
Dept 515-0140	Stormwater							
R62	Intergovernmental Tsfrs							
515-0140-4625	Xfer from Water Revenue Fund	368,200.00	26,519.00	379,307.87	-11,107.87	0.00	-11,107.87	0.00
515-0140-4627	Xfer from Other	500,000.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	868,200.00	526,519.00	879,307.87	-11,107.87	0.00	-11,107.87	0.00
R85	Interest Revenue							
515-0140-4850	Interest Revenue	0.00	22.23	140.72	-140.72	0.00	-140.72	0.00
	R85 Sub Totals:	0.00	22.23	140.72	-140.72	0.00	-140.72	0.00
	Revenue Sub Totals:	868,200.00	526,541.23	879,448.59	-11,248.59	0.00	-11,248.59	0.00
E80	Fixed Assets							
515-0140-5816	Fixed Assets - Infrastructure	666,554.59	20,247.20	334,422.10	332,132.49	0.00	332,132.49	49.83
	E80 Sub Totals:	666,554.59	20,247.20	334,422.10	332,132.49	0.00	332,132.49	49.83
	Expense Sub Totals:	666,554.59	20,247.20	334,422.10	332,132.49	0.00	332,132.49	49.83
	Dept 0140 Sub Totals:	-201,645.41	-506,294.03	-545,026.49	343,381.08	0.00		
	Fund Revenue Sub Totals:	868,200.00	526,541.23	879,448.59	-11,248.59	0.00	-11,248.59	0.00
	Fund Expense Sub Totals:	666,554.59	20,247.20	334,422.10	332,132.49	0.00	332,132.49	49.83
	Fund 515 Sub Totals:	-201,645.41	-506,294.03	-545,026.49	343,381.08	0.00		
Fund 525	Depreciation - WW							
Dept 525-0950	Wastewater							
R62	Intergovernmental Tsfrs							
525-0950-4625	Xfer from Water	210,000.00	19,154.58	225,317.00	-15,317.00	0.00	-15,317.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R62 Sub Totals:	210,000.00	19,154.58	225,317.00	-15,317.00	0.00	-15,317.00	0.00
	Revenue Sub Totals:	210,000.00	19,154.58	225,317.00	-15,317.00	0.00	-15,317.00	0.00
	Dept 0950 Sub Totals:	-210,000.00	-19,154.58	-225,317.00	15,317.00	0.00		
	Fund Revenue Sub Totals:	210,000.00	19,154.58	225,317.00	-15,317.00	0.00	-15,317.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-210,000.00	-19,154.58	-225,317.00	15,317.00	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
	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	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
	Interest Revenue	0.00	0.91	10.35	-10.35	0.00	-10.35	0.00
	Interest Revenue	0.00	0.91	10.35	-10.35	0.00	-10.35	0.00
	R85 Sub Totals:	0.00	0.91	10.35	-10.35	0.00	-10.35	0.00
	Revenue Sub Totals:	2,000.00	0.91	10.35	1,989.65	0.00	1,989.65	99.48

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0950 Sub Totals:	-2,000.00	-0.91	-10.35	-1,989.65	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.91	10.35	1,989.65	0.00	1,989.65	99.48
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 550	Fund 555 Sub Totals:	-2,000.00	-0.91	-10.35	-1,989.65	0.00		
Dept 550-0900	Impact - Water							
R62	Water							
550-0900-4625	Intergovernmental Tsfrs	35,000.00	4,200.00	69,692.00	-34,692.00	0.00	-34,692.00	0.00
	Xfer fr WaterOrd1997-3, 2010-18							
R62 Sub Totals:		35,000.00	4,200.00	69,692.00	-34,692.00	0.00	-34,692.00	0.00
R85	Interest Revenue	0.00	4.75	37.09	-37.09	0.00	-37.09	0.00
550-0900-4850	Interest Revenue							
R85 Sub Totals:		0.00	4.75	37.09	-37.09	0.00	-37.09	0.00
	Revenue Sub Totals:	35,000.00	4,204.75	69,729.09	-34,729.09	0.00	-34,729.09	0.00
	Dept 0900 Sub Totals:	-35,000.00	-4,204.75	-69,729.09	34,729.09	0.00		
	Fund Revenue Sub Totals:	35,000.00	4,204.75	69,729.09	-34,729.09	0.00	-34,729.09	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 550 Sub Totals:	-35,000.00	-4,204.75	-69,729.09	34,729.09	0.00		
Fund 555	Impact - WW							
Dept 555-0950	Wastewater							
R62	Intergovernmental Tsfrs	35,000.00	11,000.00	59,325.00	-24,325.00	0.00	-24,325.00	0.00
555-0950-4625	Xfer from Water Ord 1997-03							
R62 Sub Totals:		35,000.00	11,000.00	59,325.00	-24,325.00	0.00	-24,325.00	0.00
R85	Interest Revenue	0.00	3.68	28.88	-28.88	0.00	-28.88	0.00
555-0950-4850	Interest Revenue							
R85 Sub Totals:		0.00	3.68	28.88	-28.88	0.00	-28.88	0.00
	Revenue Sub Totals:	35,000.00	11,003.68	59,353.88	-24,353.88	0.00	-24,353.88	0.00
	Dept 0950 Sub Totals:	-35,000.00	-11,003.68	-59,353.88	24,353.88	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	35,000.00	11,003.68	59,353.88	-24,353.88	0.00	-24,353.88	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 560	Fund 555 Sub Totals:	-35,000.00	-11,003.68	-59,353.88	24,353.88	0.00		
Dept 560-0900	Salem Royalty							
R62	Water							
560-0900-4625	Intergovernmental Tsfrs	600.00	18.80	463.20	136.80	0.00	136.80	22.80
	Xfer from Water							
	R62 Sub Totals:	600.00	18.80	463.20	136.80	0.00	136.80	22.80
R85	Interest Revenue	0.00	1.89	21.51	-21.51	0.00	-21.51	0.00
560-0900-4850	Interest Revenue	0.00	1.89	21.51	-21.51	0.00	-21.51	0.00
	R85 Sub Totals:	0.00	1.89	21.51	-21.51	0.00	-21.51	0.00
	Revenue Sub Totals:	600.00	20.69	484.71	115.29	0.00	115.29	19.22
E60	Miscellaneous Expense	600.00	0.00	90.80	509.20	0.00	509.20	84.87
560-0900-5602	Royalty Payment	600.00	0.00	90.80	509.20	0.00	509.20	84.87
	E60 Sub Totals:	600.00	0.00	90.80	509.20	0.00	509.20	84.87
	Expense Sub Totals:	600.00	0.00	90.80	509.20	0.00	509.20	84.87
	Dept 0900 Sub Totals:	0.00	-20.69	-393.91	393.91	0.00		
	Fund Revenue Sub Totals:	600.00	20.69	484.71	115.29	0.00	115.29	19.22
	Fund Expense Sub Totals:	600.00	0.00	90.80	509.20	0.00	509.20	84.87
	Fund 560 Sub Totals:	0.00	-20.69	-393.91	393.91	0.00		
Fund 602	W/WW Ref Rev Bds 2017, COI Fd							
Dept 602-0900	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
602-0900-4850	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
602-0900-5626	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
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 0900 Sub Totals:		0.00	0.00	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
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 602 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
W/WW Ref/Rev 2017 Bd Fr								
Water and WW								
Intergovernmental Tsfrs								
Xfer from Other Fund		0.00	652,271.31	652,271.31	-652,271.31	0.00	-652,271.31	0.00
R62 Sub Totals:		0.00	652,271.31	652,271.31	-652,271.31	0.00	-652,271.31	0.00
Interest Revenue		0.00	724.21	4,342.86	-4,342.86	0.00	-4,342.86	0.00
Interest Revenue		0.00	-588,348.21	0.00	0.00	0.00	0.00	0.00
Gain on Investment		0.00	-587,624.00	4,342.86	-4,342.86	0.00	-4,342.86	0.00
R85 Sub Totals:		0.00	64,647.31	656,614.17	-656,614.17	0.00	-656,614.17	0.00
Revenue Sub Totals:		0.00	545,258.13	545,258.13	-545,258.13	0.00	-545,258.13	0.00
Intergovernmental Tsfr								
Xfer to Other		0.00	545,258.13	545,258.13	-545,258.13	0.00	-545,258.13	0.00
E62 Sub Totals:		0.00	545,258.13	545,258.13	-545,258.13	0.00	-545,258.13	0.00
Bond Expense		0.00	166.67	2,000.04	-2,000.04	0.00	-2,000.04	0.00
Bond Fees		0.00	166.67	2,000.04	-2,000.04	0.00	-2,000.04	0.00
E72 Sub Totals:		0.00	545,424.80	547,258.17	-547,258.17	0.00	-547,258.17	0.00
Expense Sub Totals:		0.00	480,777.49	109,356.00	109,356.00	0.00	0.00	0.00
Dept 0000 Sub Totals:		0.00	64,647.31	656,614.17	-656,614.17	0.00	-656,614.17	0.00
Fund Revenue Sub Totals:		0.00	547,258.17	547,258.17	-547,258.17	0.00	-547,258.17	0.00
Fund Expense Sub Totals:		0.00	545,424.80	547,258.17	-547,258.17	0.00	-547,258.17	0.00



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 606	Fund 604 Sub Totals:							
Dept 606-0000	W/WW Ref Rev Bonds 2017 DSR	0.00	480,777.49	-109,356.00	109,356.00	0.00		
R85	Water and WW							
606-0000-4850	Interest Revenue	0.00	355.73	5,706.83	-5,706.83	0.00	-5,706.83	0.00
	Interest Revenue	0.00	355.73	5,706.83	-5,706.83	0.00	-5,706.83	0.00
	R85 Sub Totals:	0.00	355.73	5,706.83	-5,706.83	0.00	-5,706.83	0.00
	Revenue Sub Totals:	0.00	355.73	5,706.83	-5,706.83	0.00	-5,706.83	0.00
E62	Intergovernmental Tsfr							
606-0000-5626	Xfer to Other	0.00	5,353.88	5,353.88	-5,353.88	0.00	-5,353.88	0.00
	E62 Sub Totals:	0.00	5,353.88	5,353.88	-5,353.88	0.00	-5,353.88	0.00
	Expense Sub Totals:	0.00	5,353.88	5,353.88	-5,353.88	0.00	-5,353.88	0.00
	Dept 0000 Sub Totals:	0.00	4,998.15	-352.95	352.95	0.00		
	Fund Revenue Sub Totals:	0.00	355.73	5,706.83	-5,706.83	0.00	-5,706.83	0.00
	Fund Expense Sub Totals:	0.00	5,353.88	5,353.88	-5,353.88	0.00	-5,353.88	0.00
	Fund 606 Sub Totals:	0.00	4,998.15	-352.95	352.95	0.00		
Fund 700	A/P Tax Commission							
Dept 700-0150	A/P Tax Commission							
R10	Taxes - Sales							
700-0150-4102	A&P - Food Bev Tax	0.00	0.00	447,433.60	-447,433.60	0.00	-447,433.60	0.00
700-0150-4104	A&P - Lodging Tax	0.00	0.00	107,570.62	-107,570.62	0.00	-107,570.62	0.00
	R10 Sub Totals:	0.00	0.00	555,004.22	-555,004.22	0.00	-555,004.22	0.00
R60	Miscellaneous Revenue							
700-0150-4536	Penalty	0.00	0.00	661.31	-661.31	0.00	-661.31	0.00
700-0150-4537	Insufficient Check Fee	0.00	0.00	-3.00	3.00	0.00	3.00	0.00
	R60 Sub Totals:	0.00	0.00	658.31	-658.31	0.00	-658.31	0.00
R85	Interest Revenue							
700-0150-4850	Interest Revenue	0.00	712.18	6,569.36	-6,569.36	0.00	-6,569.36	0.00
	R85 Sub Totals:	0.00	712.18	6,569.36	-6,569.36	0.00	-6,569.36	0.00
	Revenue Sub Totals:	0.00	712.18	562,231.89	-562,231.89	0.00	-562,231.89	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	Professional Services							
700-0150-5586	Prof Services - Other	0.00	0.00	24,068.45	-24,068.45	0.00	-24,068.45	0.00
	E55 Sub Totals:	0.00	0.00	24,068.45	-24,068.45	0.00	-24,068.45	0.00
E60	Miscellaneous Expense							
700-0150-5600	Miscellaneous Expense	0.00	123,940.00	161,631.09	-161,631.09	0.00	-161,631.09	0.00
700-0150-5608	Software - New & Renewals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	0.00	123,940.00	161,631.09	-161,631.09	0.00	-161,631.09	0.00
	Expense Sub Totals:	0.00	123,940.00	185,699.54	-185,699.54	0.00	-185,699.54	0.00
	Dept 0150 Sub Totals:	0.00	123,227.82	-376,532.35	376,532.35	0.00		
	Fund Revenue Sub Totals:	0.00	712.18	562,231.89	-562,231.89	0.00	-562,231.89	0.00
	Fund Expense Sub Totals:	0.00	123,940.00	185,699.54	-185,699.54	0.00	-185,699.54	0.00
	Fund 700 Sub Totals:	0.00	123,227.82	-376,532.35	376,532.35	0.00		
	Revenue Totals:	51,895,572.70	5,656,913.31	54,616,731.61	-2,721,158.91	0.00	-2,721,158.91	0.00
	Expense Totals:	70,259,963.35	8,352,691.39	57,289,999.19	12,969,964.16	278,736.85	12,691,227.31	18.06
	Report Totals:	18,364,390.65	2,695,778.08	2,673,267.58	15,691,123.07	278,736.85		

**RESOLUTION NO. 2020 \_\_\_\_\_**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

**WHEREAS**, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 18, 2018, recorded as Resolution 2018-44, and

**WHEREAS**, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2019 as attached.

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

**Section** This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant,

**1.** Arkansas, for the twelve (12) month period beginning January 1, 2019 and ending December 31, 2019.

- General Fund 10,060.02
- Various Bond Funds (15,000.00)
- Water Revenue Fund 500 309,017.00
- Water Operating Fund 510 99,000.00
- Stormwater Fund 73,500.00
- Other Non Major Utility Funds (75,017.00)

**Section** The amended city budget for the calendar year 2019 is hereby amended and adopted to read as attached.

**2.**

**PASSED AND APPROVED this 28th day of January, 2020.**

APPROVED:

\_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST:

\_\_\_\_\_  
Sue Ashcraft, City Clerk



General Ledger		Original Budget	New Budget	Difference	Description	Transfer Description
<b>Budget Adjustment List</b>						
<b>FUND 001 - General Fund</b>						
<b>DEPT 0100 - Administration</b>						
001-0100-5116	Communication Exp - Cellular	4,800.00	8,800.00	4,000.00	City Hall Cell Phone Costs have risen, more was added in the 2020 budget	
<b>DEPT 0200 - Animal Control</b>						
001-0200-5040	Health Insurance Expense	29,974.32	33,974.32	4,000.00	Health Insurance costs increased over budget, make sure this is addressed in the 2020 budget	
001-0200-5104	Repairs & Maint - Grounds	2,000.00	4,000.00	2,000.00	Extra money in fuel transferred to cover shortage in grounds maintenance	Transfer from 001-0200-5200
001-0200-5200	Fuel Expense	6,000.00	4,000.00	-2,000.00	Extra money in fuel transferred to cover shortage in grounds maintenance	Transfer to 001-0200-5104
<b>DEPT 0400 - Parks</b>						
001-0400-5225	Insurance Expense - Vehicle	3,000.00	5,000.00	2,000.00		
001-0400-5840	Principal Loan - Vehicles	61,740.99	61,763.40	22.41	Error in Amortization calc transfer into the system	
<b>DEPT 0410 - Parks - Mills Park &amp; Pool</b>						
001-0410-5700	Grant Expense	45,000.00	40,000.00	-5,000.00	Grant Exp and Rev didn't take place in 2019	Transfer to 001-0420-5104
001-0410-5700	Grant Expense	40,000.00	15,000.00	-25,000.00	Grant Rev and Exp didn't take place in 2019	Transfer to 001-0430-5104
001-0410-5700	Grant Expense	15,000.00	14,500.00	-500.00	Grant Rev and Exp didn't take place in 2019	Transfer to 001-0430-5212
001-0410-5700	Grant Expense	14,500.00	3,500.00	-11,000.00	Grant Rev and Exp didn't take place in 2019	Transfer to 001-0430-5587
001-0410-5700	Grant Expense	3,500.00	3,000.00	-500.00	Grant Rev and Exp didn't take place in 2019	Transfer to 001-0430-5485
001-0410-5700	Grant Expense	3,000.00	2,000.00	-1,000.00	Grant Rev and Exp didn't take place in 2019	Transfer to 001-0430-5816
<b>DEPT 0420 - Parks - Midland</b>						
001-0420-5104	Repairs & Maint - Grounds	38,000.00	43,000.00	5,000.00	Grant Exp and Rev didn't take place in 2019	Transfer from 001-0410-5700
<b>DEPT 0430 - Parks - Bishop</b>						
001-0430-5104	Repairs & Maint - Grounds	52,000.00	77,000.00	25,000.00	Grant Rev and Exp didn't take place in 2019	Transfer from 001-0410-5700
001-0430-5212	Service & Repair - Equipment	17,300.00	17,800.00	500.00	Grant Rev and Exp didn't take place in 2019	Transfer from 001-0410-5700
001-0430-5485	Inspections & Monitoring	4,010.00	4,510.00	500.00	Grant Rev and Exp didn't take place in 2019	Transfer from 001-0410-5700
001-0430-5587	Prof Services - Aerobic Instr	57,720.00	68,720.00	11,000.00	Grant Rev and Exp didn't take place in 2019	Transfer from 001-0410-5700
001-0430-5816	Fixed Assets - Infrastructure	22,000.00	23,000.00	1,000.00	Grant Rev and Exp didn't take place in 2019	Transfer from 001-0410-5700
<b>DEPT 0500 - Fire</b>						
001-0500-5840	Principal Loan - Vehicles	158,782.56	158,820.16	37.60	Error in amortization schedule transferred into the system	
001-0500-5850	Interest Expense	13,547.75	13,547.76	0.01	Off one penny, rounding	
<b>DEPT 0600 - Police</b>						
001-0600-5040	Health Insurance Expense	320,604.72	317,604.72	-3,000.00		Transfer to 001-0600-5115
001-0600-5061	Training Aids	3,000.00	1,000.00	-2,000.00	Using savings from Training Aids to cover shortage in Phone budget	Transfer to 001-0600-5115
001-0600-5115	Communication Exp - Telephoi	30,741.96	32,741.96	2,000.00	Using savings from Training Aids to cover shortage in Phone budget	Transfer from 001-0600-5061
001-0600-5115	Communication Exp - Telephoi	32,741.96	35,741.96	3,000.00		Transfer from 001-0600-5040
001-0600-5213	Equipment Repairs	3,000.00	1,000.00	-2,000.00	Using overage in Radios to cover shortage in Office Supplies	Transfer to 001-0600-5300
001-0600-5300	Supplies - Office	5,000.00	7,000.00	2,000.00	Using overage in Radios to cover shortage in Office Supplies	Transfer from 001-0600-5213
<b>DEPT 0610 - Police - Dispatch</b>						
<b>EXPENSE</b>						
<b>Annual Budget</b>						
001-0610-5010	Overtime Expense	40,000.00	46,000.00	6,000.00	Using overage in 911 money to cover shortage in 911 overtime	Transfer from 001-0610-5650
001-0610-5650	Emerg Telephone Service Exp	88,980.00	82,980.00	-6,000.00	Using overage in 911 money to cover shortage in 911 overtime	Transfer to 001-0610-5010
<b>DEPT 0630 - Police - K9</b>						
001-0630-5500	K9 Training	5,500.00	5,000.00	-500.00	Using overage in K9 Training to cover shortage in K9 Vet bills	Transfer to 001-0630-5592
001-0630-5592	Prof Services - Veterinarian	2,500.00	3,000.00	500.00	Using overage in K9 Training to cover shortage in K9 Vet bills	Transfer from 001-0630-5500
<b>DEPT 0700 - Code Enforcement</b>						
001-0700-5030	APERS Expense	34,563.63	33,513.63	-1,050.00		Transfer to 001-0700-5200
001-0700-5030	APERS Expense	33,513.63	32,513.63	-1,000.00		Transfer to 001-0700-5475
001-0700-5040	Health Insurance Expense	45,149.76	44,649.76	-500.00		Transfer to 001-0700-5116
001-0700-5116	Communication Exp - Cellular	3,960.00	4,460.00	500.00		Transfer from 001-0700-5040
001-0700-5200	Fuel Expense	6,950.00	8,000.00	1,050.00		Transfer from 001-0700-5030
001-0700-5475	Credit Card Fees	4,100.00	5,100.00	1,000.00		Transfer from 001-0700-5030
<b>Total General Fund</b>		<b>1,252,181.28</b>	<b>1,262,241.30</b>	<b>10,060.02</b>		
<b>FUND 080 - Street Fund</b>						
<b>DEPT 0800 - Street</b>						
080-0800-5240	Equipment Rental	37,000.00	19,000.00	-18,000.00	Using savings in Equipmental rental to cover overage in Supplies Operating	Transfer to 080-0800-5322
080-0800-5322	Supplies - Operating	138,000.00	156,000.00	18,000.00	Using savings in Equipmental rental to cover overage in Supplies Operating	Transfer from 080-0800-5240
<b>Total Street Fund</b>		<b>175,000.00</b>	<b>175,000.00</b>	<b>0.00</b>		
<b>FUND 113 - Debt Service Reserve Fund</b>						
<b>DEPT 0100 - Administration</b>						
113-0100-4850	Interest Revenue	0.00	-16,000.00	-16,000.00	Increasing Interest to match the transfer on the bond act	
113-0100-5626	Xfer to other fund	15,000.00	16,000.00	1,000.00	Matching transfer amt to interest amount in fund 113	
<b>FUND 114 - 2016 Bond Fund</b>						
114-0000-4623	Xfer from Other	-100,000.00	0.00	100,000.00		Transfer to 114-0100-4610
<b>DEPT 0100 - Administration</b>						
114-0100-4610	Loan Proceeds from Sales Tax	-2,260,000.00	-2,360,000.00	-100,000.00		Transfer from 114-0000-4623
<b>FUND 185 - Street Bond 2016 DS</b>						
<b>DEPT 0800 - Street</b>						
185-0800-5722	Bond Principal Pmt	336,000.00	496,000.00	160,000.00		Transfer from 185-0800-5750
185-0800-5750	Interest Expense	312,000.00	152,000.00	-160,000.00		Transfer to 185-0800-5722
<b>Total Govt Bond Funds</b>		<b>-1,697,000.00</b>	<b>-1,712,000.00</b>	<b>-15,000.00</b>		
<b>FUND 500 - Revenue Fund - Water &amp; WW</b>						
<b>DEPT 0140 - Stormwater</b>						
500-0140-4567	Stormwater Rev Fees	-91,000.00	-91,500.00	-500.00	Offset transfers	
500-0140-4569	Stormwater Rev - Business	-31,200.00	-42,200.00	-11,000.00	Offset transfers	
500-0140-5622	Xfer to Fund 515	368,200.00	379,700.00	11,500.00	Offset transfers	
<b>DEPT 0900 - Water</b>						
500-0900-5624	Xfer to Water	4,000,000.00	4,250,000.00	250,000.00		
500-0900-5629	Xfer to Water Impact	35,000.00	69,692.00	34,692.00		
<b>DEPT 0950 - Wastewater</b>						
500-0950-5631	Xfer to Wastewater Impact	35,000.00	59,325.00	24,325.00		
<b>Total Utility Revenues Fund</b>		<b>4,316,000.00</b>	<b>4,625,017.00</b>	<b>309,017.00</b>		
<b>FUND 510 - Water Operating Fund</b>						
<b>DEPT 0900 - Water</b>						
510-0900-5360	Cost of Water	1,656,000.00	1,611,000.00	-45,000.00		Transfer to 510-0900-5480
510-0900-5480	Dues & Subscriptions	7,500.00	52,500.00	45,000.00		Transfer from 510-0900-5360
510-0900-5626	Xfer Depreciation Fd - Water	90,000.00	103,000.00	13,000.00		
510-0900-5722	Bond Principal Pmt	539,664.25	562,664.25	23,000.00		
510-0900-5724	Bond Fees	0.00	10,000.00	10,000.00		
510-0900-5850	Interest Expense	286,330.57	246,830.57	-39,500.00		Transfer to 510-0950-5322
510-0900-5850	Interest Expense	246,830.57	243,830.57	-3,000.00		Transfer to 510-0950-5200
<b>DEPT 0950 - Wastewater</b>						
510-0950-5000	Salary Expense	794,495.29	758,495.29	-36,000.00		Transfer to 510-0950-5110
510-0950-5110	Utilities - Electric	288,000.00	324,000.00	36,000.00		Transfer from 510-0950-5000
510-0950-5200	Fuel Expense	30,000.00	33,000.00	3,000.00		Transfer from 510-0900-5850
510-0950-5322	Supplies - Operating	285,804.33	325,304.33	39,500.00		Transfer from 510-0900-5850
510-0950-5626	Xfer to Other	120,000.00	123,000.00	3,000.00		
510-0950-5722	Bond Principal Pmt	626,171.66	643,171.66	17,000.00		
510-0950-5724	Bond Fees	0.00	18,000.00	18,000.00		
510-0950-5850	Interest Expense	244,470.63	259,470.63	15,000.00		
<b>Total Utility Operating Fund</b>		<b>5,215,267.30</b>	<b>5,314,267.30</b>	<b>99,000.00</b>		
<b>FUND 515 - Stormwater Utility Fund</b>						

DEPT 0140 - Stormwater  
 515-0140-4625  
 515-0140-5816

Xfer from Water Revenue Func	-368,200.00	-379,700.00	-11,500.00	
Fixed Assets - Infrastructure	666,554.59	751,554.59	85,000.00	\$430K in encumbered projects to roll to 2020 some portion
<b>Total Stormwater Capital Fund</b>	<b>298,354.59</b>	<b>371,854.59</b>	<b>73,500.00</b>	

FUND 525 - Depreciation - WW  
 DEPT 0950 - Wastewater  
 525-0950-4625  
 FUND 550 - Impact - Water  
 DEPT 0900 - Water  
 550-0900-4625  
 FUND 555 - Impact - WW  
 DEPT 0950 - Wastewater  
 555-0950-4625

Xfer from Water	-210,000.00	-226,000.00	-16,000.00	
Xfer frWaterOrd1997-3, 2010-1	-35,000.00	-69,692.00	-34,692.00	
Xfer from Water Ord 1997-03	-35,000.00	-59,325.00	-24,325.00	
<b>Total Non Major Utility Funds</b>	<b>-280,000.00</b>	<b>-355,017.00</b>	<b>-75,017.00</b>	

**RESOLUTION NO. 2020 \_\_\_\_\_**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT  
FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020**

**WHEREAS**, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 19, 2019, recorded as Resolution 2019-32, and

**WHEREAS**, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2020 as attached.

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

**Section** This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant,

**1.** Arkansas, for the twelve (12) month period beginning January 1, 2020 and ending December 31, 2020.

- General Fund 95,670.60
- Various Funds AML (4,973.11)
- Street Fund 540,567.59
- Water Operating Fund 510 855,244.64
- Stormwater Fund 416,163.98

**Section** The amended city budget for the calendar year 2020 is hereby amended and adopted to read as attached.

**2.**

**PASSED AND APPROVED this 28th day of January, 2020.**

APPROVED:

\_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST:

\_\_\_\_\_  
Sue Ashcraft, City Clerk

Purchase Order

Roll Over List

Purchase Order Number	Account Number	Vendor Name	Description	Amount
2019000694	080-0800-5828	Garver	Change order to include contract services for Bryant Parkway at Highway 5 signalization ***Previous PO 2018003681***** I	13,106
2019002235	510-0950-5816	McClelland Consulting Engineers, Inc	SSES 5 year plan to address CAO, Design and Construction. RFQ 2019 Vendor score #1. This project covers 2 tasks. Tasl	6,334
2019002582	515-0140-5816	Garnat Engineering, LLC	RFQ 2016 Stormwater, Vendor eval place #2. Per AR A.C.A. § 19-11-804 Selection.(a) The state agency or political subdiv	1,500
2019003292	080-0800-5816	Garver	Hilldale Road Roundabout at Bryant Parkway. Design services NTE \$148,470. 2019 Budget line # 1.	18,865
2019004647	510-0950-5571	Crist Engineers, Inc.	NPDES permit renewal for 2019. Vendor will assemble necessary ADEQ permit forms and testing results for submission.	3,500
2019005035	515-0140-5816	Redstone Construction Group, Inc.	Doowood/Bane SW/ST Improvements construction costs. Advertised bid. Bid winner NTE amount \$154,088. To be split 50/	7,470
2019005035	080-0800-5828	Redstone Construction Group, Inc.	Doowood/Bane SW/ST Improvements construction costs. Advertised bid. Bid winner NTE amount \$154,088. To be split 50/	7,470
2019005497	515-0140-5816	McClelland Consulting Engineers, Inc	Westpointe Stormwater Drainage Survey, Design, Easement Prep, and CEI services NTE \$20,500 ***2019 RFQ, Vendor e	14,200
2019006246	080-0140-5816	McClelland Consulting Engineers, Inc	Robinwood Drainage Project - Engineering services for Topographic Survey, Easement Preparation, Design, and CEI. Tota	3,410
2019006254	080-0800-5828	Garnat Engineering, LLC	Springhill - Hilltop Intersection Preliminary Design (15%). RFQ 2019, Vendor eval place "01". Per AR A.C.A. 19-11-804 Sek	6,850
2019006254	080-0800-5828	Garnat Engineering, LLC	Springhill - Hilltop Intersection Design 55%, Bid, Construction, and project closeout should the project continue. Will need cl	0
2019006557	510-0950-5541	Ac & T, Llc.	2016 contract with annual renewal up to 4 years through 12/31/2020 - Bid out - AC&T \$997k and PM Construction & Rehat	50
2019006557	510-0950-5541	Ac & T, Llc.	2016 contract with annual renewal up to 4 years through 12/31/2020 - Bid out - AC&T \$997k and PM Construction & Rehat	40
2019006557	510-0950-5541	Ac & T, Llc.	2016 contract with annual renewal up to 4 years through 12/31/2020 - Bid out - AC&T \$997k and PM Construction & Rehat	1,200
2019006557	510-0950-5541	Ac & T, Llc.	2016 contract with annual renewal up to 4 years through 12/31/2020 - Bid out - AC&T \$997k and PM Construction & Rehat	1,000
2019006775	080-0800-5828	Redstone Construction Group, Inc.	Timbercreek Drive Culvert Replacement Construction Project. Bid out Redstone \$97,723, Township Builders \$130,355. Spl	48,862
2019006775	515-0140-5816	Redstone Construction Group, Inc.	Timbercreek Drive Culvert Replacement Construction Project. Bid out Redstone \$97,723, Township Builders \$130,355. Spl	48,862
2019007094	080-0800-5828	JCI Construction, Inc.	Elm Street Sidewalk Project/HOB Project. This po is to run concurrent with 2018004698 for the HOB Project construction p	44,860
2019007141	510-0950-5816	Jack Tyler Engineering Of	CAPITAL IMPROVEMENTS TO ABATE SSO'S-CAO. SOLE SOURCE PROVIDER ONLY PUMPS THAT MEET CITY OF BI	59,831
2019007395	510-0900-5816	McClelland Consulting Engineers, Inc	Indian Springs 6" main replacement design services. RFQ 2019, Vendor eval place "1". Per AR A.C.A. 19-11-804 Selection	15,118
2019008256	510-0950-5819	NOV Process & Flow Technologies US, Inc.	Moyno 2000 pump model: 2G036G3M10CDQSAATA w/temperature probe and bridge breaker carb STL 5HP for WWTP Di	41,409
2019008409	080-0140-5816	JCI Construction, Inc.	2019 concrete bid winner - 240' x 4' wide concrete swale to improve drainage for Justus Loop project.	7,500
2019009147	510-0900-5816	McClelland Consulting Engineers, Inc	Indian Hills 6" Main Replacement CEI cost services based on 10% of estimated construction costs of \$1m. RFQ 2019, Venc	100,000
2019009201	080-0800-5828	Redstone Construction Group, Inc.	Hilltop and Springhill Rd Intersection Improvements Project. Construction Bid out - Redstone \$542,189.00 and Township Bu	271,095
2019009201	515-0140-5816	Redstone Construction Group, Inc.	Hilltop and Springhill Rd Intersection Improvements Project, Construction Bid out - Redstone \$542,189.00 and Township Bu	271,095
2019009470	080-0800-5828	JCI Construction, Inc.	SW 3rd Street Sidewalk project - 2019 Concrete bid winner. Services include Site prep, Excavation, repair/replacement of c	36,085
2019009478	080-0800-5828	McClelland Consulting Engineers, Inc	Hidden Creek Project - Engineering Design - RFQ 2019, Vendor eval place "01". Per AR A.C.A. 19-11-804 Selection. (a) Tl	9,500
2019009478	515-0140-5816	McClelland Consulting Engineers, Inc	Hidden Creek Project - Engineering Design - RFQ 2019, Vendor eval place "01". Per AR A.C.A. 19-11-804 Selection. (a) Tl	9,500
2019009479	515-0140-5816	McClelland Consulting Engineers, Inc	Woodland Park Project - Engineering Design Services - RFQ 2019, Vendor eval place "1". Per AR A.C.A. 19-11-804 Select	9,500
2019009479	080-0800-5828	McClelland Consulting Engineers, Inc	Woodland Park Project - Engineering Design Services - RFQ 2019, Vendor eval place "1". Per AR A.C.A. 19-11-804 Select	9,500
2019009553	515-0140-5816	Redstone Construction Group, Inc.	Henson Place Project - Bid out construction services - Burkhalter \$148,000 and Redstone \$112,516.00. Split 50/50 Street e	45,680
2019009553	080-0800-5828	Redstone Construction Group, Inc.	Henson Place Project - Bid out construction services - Burkhalter \$148,000 and Redstone \$112,516.00. Split 50/50 Street e	45,680
2019007595	080-0800-5828	JCI Construction, Inc.	Justus Loop Project - Bid out - 2019 concrete bid winner - Construct wings and bottom on 42 inch pipe. Change order to ref	3,750
2018006345	510-0950-5816	Crist Engineers, Inc.	Professional Services for Basins 3 & 4 Capacity Improvements as part of the ADEQ Consent Action Plan 2018 Budget Line	252,171
2018007947	510-0950-5816	Crist Engineers, Inc.	Collection System Future Conditions Hydraulic Model for SSES BR-03 and BR-06. This proposal for labor and expenses fo	4,961
2018007947	510-0950-5816	Crist Engineers, Inc.	Collection System Future Conditions Hydraulic Model for SSES BR-03 and BR-06. Budget Line item # 4 *Capital Improvem	576
2018008557	080-0800-5816	Garver	Engineering Design for Elm Street and 3rd Street Sidewalks. Not eligible for reimbursement under the AHTD Tap Grant 201	5,677
2019003041	510-0950-5816	Crist Engineers, Inc.	Shobe Road Force Main Project. 2019 Budget line item #1 Capital Improvements to abate SSO's-CAO. Services to include: :	37,556
2019005639	515-0140-5816	Garver	Raintree Acres Drainage Improvements Project - Maximum NTE amount of \$23,992 for Design Engineering. Split 50/50 bet	8,358
2019005639	080-0800-5828	Garver	Raintree Acres Drainage Improvements Project - Maximum NTE amount of \$23,992 for Design Engineering. Split 50/50 bet	8,358
2019009149	001-0430-5104	Action Electrical Services, LLC	Labor to install quazite boxes.*Mavor approved via email 11/22/19	1,500
2019009149	001-0430-5104	Action Electrical Services, LLC	Quazite boxes to replace the plastic boxes that were used to run electrical power for field lights at Bishop. *Mavor approved v	5,613
2019009498	510-0950-5816	Crist Engineers, Inc.	Project Administration of Sanitary Sewer evaluation services (SSES) Task order #5 for basin 3 and 7. Executed Master Ser	5,000
2019009498	510-0950-5816	Crist Engineers, Inc.	Sanitary Sewer evaluation services (SSES) for basin 3 and 7 Task order #5. Executed Master Service Agreement 2019 ba	220,900
2019009499	510-0950-5816	Crist Engineers, Inc.	CIP-CAO Preliminary Study of Shobe Road Sanitary Sewer Improvement Project - Task order #3 - Executed Master Servic	7,225
2019009500	510-0950-5816	Crist Engineers, Inc.	CIP- CAO Shobe Road Sanitary Sewer Improvement Survey- Task order #4 Preliminary study for life station #10 to lift static	15,553
2018009632	001-0120-5600	Miller Boskus Lack Architects, PA	Comprehensive and HOB Plan Contract	68,925
2019006648	001-0500-5102	707 Millwork LLC Fire	64' of lockers	12,700
2019008129	001-0500-5102	V's Construction	stain and finish	2,400
2019008619	001-0430-5586	L. Graphics	Scoreboard Signage for new sponsors	4,533
2019008314	510-0950-5722	ADFA WW Bonds	ADFA WW Bonds	30,381
2019008314	510-0950-5850	ADFA WW Bonds	ADFA WW Bonds	11,077
2019008314	510-0950-5724	ADFA WW Bonds	ADFA WW Bonds	5,474
2019008317	510-0900-5722	ADFA Water Bonds	ADFA Water Bonds	23,576
2019008317	510-0900-5850	ADFA Water Bonds	ADFA Water Bonds	8,244
2019008317	510-0900-5724	ADFA Water Bonds	ADFA Water Bonds	4,067
2019006567	Various 5225	Ark Mun League Vehicle Insurance Program	Ark Mun League Vehicle Insurance Program	(491)
2019007396	Various 5225	Ark Mun League Vehicle Insurance Program	Ark Mun League Vehicle Insurance Program	43
2019007909	Various 5225	Ark Mun League Vehicle Insurance Program	Ark Mun League Vehicle Insurance Program	322
2019008998	Various 5120	Ark Mun League Property Insurance Program	Ark Mun League Property Insurance Program	(4,847)

<b>Total</b>	<b>1,902,674</b>
Street	540,568
Water,WW	855,245
Storm, General and Various	506,861
	1,902,674
	0

DRAFT  
Final 1/28/20



# CITY OF BRYANT, ARKANSAS

## Annual Financial Report

for the Year Ended December 31, 2018  
with Independent Auditor's Report



**Annual Financial Report**

**For the Year Ended December 31, 2018**

**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, 2018

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## INTRODUCTORY SECTION

**City of Bryant  
Finance Department**

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

XXX XX, 2019

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, 2018.

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, 2018. 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 mostly by expense category 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 struggles with having a clearly defined center or recognizable Bryant landmark or gathering 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, business, and community. In 2018 the work facilitated by this grant was completed and a section of Reynolds Road now has functioning sidewalks, landscaping and traffic flow patterns to encourage not discourage non automobile traffic. The city is waiting to see if these improvements bring about the increased use of this area in a more town center way.

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 had to 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, none of which now remain. For other Salem water users, the city shall pay .20 cents per 1000 gallons until February, 2020. Only one of these remains. 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 54% of general fund income.

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 2018, 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,



Allen E. Scott, Mayor



Joy Black, Finance Director



List of 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 January 1, 2011 and served through Deceember 31, 2018.



Josh Farmer

- City Attorney
- Elected



Jill Dabbs

- Mayor
- 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



Allen Scott was Elected Mayor to start 1/1/2019

- Ward 2
- Position 1
- Elected



Brenda Miller

- Ward 4
- Position 1
- Elected



Sue Ashcraft

- City Clerk
- Elected



Star Henson

- Ward 2
- Position 2
- Elected



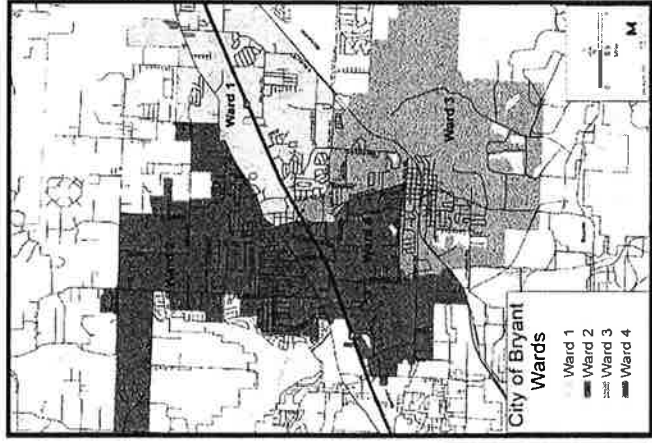
Carlton Billingsley

- Ward 4
- Position 2
- Elected



Judge Stephanie Casady

- District Court of Saline County
- Elected



List of Department Directors Appointed by the Mayor

**Administration Dept - Human Resources, Finance and Legal**



• HR Director  
• Appointed by the Mayor

Charlotte Rue



• Finance Director  
• Appointed by the Mayor

Joy Black



• Staff Attorney  
• Appointed by the Mayor

Chris Madison



• Director of Planning  
• Appointed by the Mayor

Truitt Smith

**Public Safety Depts - Animal, Fire, Police and Code**



• Director of Animal Control  
• Appointed by the Mayor

Tricia Power



• Fire Chief  
• Appointed by the Mayor

JP Jordan



• Police Chief  
• Appointed by the Mayor

Mark Kizer



• Director of Code  
• Appointed by the Mayor

Greg Huggs

**Parks Dept**



• Director of Parks  
• Appointed by the Mayor

Chris Treat

**Public Works Dept**



• Director of Public Works  
• Appointed by the Mayor

Mark Grimmett

This report is for the period ending 12/31/2018. Chief Kizer and Staff Attorney Chris Madison left the city's employment effective 12/31/18.

List of Funds overseen by Department Directors

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

**FINANCIAL SECTION**

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**JWCK**  
— CERTIFIED PUBLIC ACCOUNTANTS —

**Partners**  
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

**Founding Partners**  
Joe L. Woosley, CPA  
(1932-Present)  
Harry C. Keaton, CPA  
(1920-2005)  
Clarence W. Jordan, CPA  
(1930-2009)  
Glen W. Crone, Jr., CPA  
(1936-2016)

City of Bryant, Arkansas

#### Report on the Financial Statements

We have audited the accompanying modified cash basis 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, (City), as of and for the year ended December 31, 2018, 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*

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting 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.

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#### MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



501.624.5788



www.jwck.com



126 Hobson Ave.  
Hot Springs, AR 71901

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing

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. 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.

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 modified cash basis financial position of the governmental activities, the business-type activities prepared in accordance with accounting principles generally accepted in the United States of America, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, as of December 31, 2018, and the respective changes in financial position-modified cash basis governmental activities and business-type activities prepared in accordance with accounting principles generally accepted in the United States of America and, where applicable, cash flows, thereof and the respective budgetary comparison-modified cash basis for the year then ended on the basis of accounting 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 of the governmental activities are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter. The financial statements of the business-type activities are prepared in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bryant, Arkansas' basic financial statements.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by that missing information.

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 individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

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 it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated [insert date of report] 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.

*JUCK, Ltd*

Hot Springs, Arkansas

[Date]

**BASIC FINANCIAL STATEMENTS**



City of Bryant, Arkansas  
Government Wide Statement of Net Position  
December 31, 2018

	Modified Cash Basis Governmental Activities	GAAP Basis Business-type Activities	Primary Government
<b>ASSETS</b>			
Cash and cash equivalents	11,844,807	5,523,305	17,368,112
Investments	13,625,394		13,625,394
Accounts receivable(net of allowance for uncollectibles)	740,927	322,532	1,063,459
Fixed Assets (Net of Accumulated Depreciation)	30,322,388	38,119,995	68,442,383
<b>Total Assets</b>	<b>56,533,516</b>	<b>43,965,832</b>	<b>100,499,348</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension contributions	4,557,989	129,119	4,687,108
Pension - changes in assumptions	520,056		520,056
Pension - difference between expected and actual experience	532,075		532,075
Pension - Net difference between projected and actual earnings on pension plan investments	794,104		794,104
Pension - Changes in proportion and differences between City contributions and proportionate share of contributions	2,840,873		2,840,873
<b>Total Deferred Outflows of Resources</b>	<b>9,245,097</b>	<b>129,119</b>	<b>9,374,216</b>
<b>LIABILITIES</b>			
Accounts payable	384,714	185,730	570,444
Customer deposits payable		612,641	612,641
Accrued interest	70,641	89,231	159,872
Note/Contract payable	548,995	116,512	665,507
Short Term Portion of Long Term Debt	1,035,000	1,113,436	2,148,436
Other liabilities	28,072		28,072
<b>Total Current Liabilities</b>	<b>2,067,422</b>	<b>2,117,549</b>	<b>4,184,972</b>
<b>Due in more than one year:</b>			
Bond payable	34,995,000	16,275,015	51,270,015
Note/Contract Payable	1,082,508	370,074	1,452,582
OPEB Liability	1,034,122		1,034,122
Net Pension Liability	15,964,861	639,904	16,604,765
	53,076,491	17,284,992	70,361,484
<b>Total Noncurrent Liabilities</b>	<b>55,143,913</b>	<b>19,402,542</b>	<b>74,546,455</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension experience gains	1,752,100	76,925	1,829,025
OPEB - changes in assumptions	55,975		55,975
OPEB - difference between expected and actual experience	84,566		84,566
Pension - changes in assumptions	282,664		282,664
Pension - difference between projected and actual earnings on pension plan investments	48,776		48,776
Pension - Changes in proportion and differences between City contributions and proportionate share of contributions	1,124,038		1,124,038
<b>Total Deferred Inflows of Resources</b>	<b>3,735,547</b>	<b>76,925</b>	<b>3,735,547</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,721,666		3,721,666
<b>Restricted for:</b>			
Public safety	6,913,034		6,913,034
Public works		24,615,482	24,615,482
<b>Total Net Position</b>	<b>6,913,034</b>	<b>24,615,482</b>	<b>31,528,516</b>

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, 2018

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Operating		Capital	Primary Government		Total
	Charges for Services	Grants and Contributions	Grants and Contributions	Activities (Modified Cash Basis)	Business-type Activities (GAAP Basis)	
<b>FUNCTIONS/PROGRAMS</b>						
<b>Governmental Activities (Modified Cash Basis):</b>						
General government	1,796,359	18,843		(1,777,515)		(1,777,515)
Community development	254,938	3,484		(251,454)		(251,454)
Parks and recreation	2,702,383	1,023,405	250,000	(1,428,978)		(1,428,978)
Public safety	8,834,113	2,073,985	26,300	(6,733,828)		(6,733,828)
Public works (Street)	1,975,264	1,589,742		(385,522)		(385,522)
Interest expense	38,429			(38,429)		
<b>Total Governmental Activities</b>	<b>15,601,486</b>	<b>4,709,459</b>	<b>250,000</b>	<b>(10,615,726)</b>		<b>(10,615,726)</b>
<b>Business-Type Activities (GAAP Basis):</b>						
Water, Wastewater and Stormwater	6,382,112	8,962,404			2,580,292	2,580,292
Non-operating	609,274				(609,274)	(609,274)
<b>Total Business-Type Activities</b>	<b>6,991,386</b>	<b>8,962,404</b>			<b>1,971,018</b>	<b>1,971,018</b>
<b>Total Primary Government</b>	<b>22,592,872</b>	<b>13,671,863</b>	<b>250,000</b>	<b>(10,615,726)</b>	<b>1,971,018</b>	<b>(8,644,708)</b>
Sales taxes				15,478,227		15,478,227
Franchise Fees				1,325,949		1,325,949
State turnback proceeds				2,105,599		2,105,599
Investment earnings				578,545	12,778	591,323
Transfers					(8,223)	(8,223)
Total general revenues and transfers				19,488,320	4,555	19,492,874
Change in net position				8,872,594	1,975,573	10,848,167
Net position - beginning after restatement				(1,959,558)	22,639,909	20,680,351
Net position - ending				6,913,036	24,615,482	31,528,518

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, 2018

	Special Revenue				Total Governmental Funds
	General Fund	Street Fund	Other Governmental Funds		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 8,328,562	\$ 1,271,189	\$ 1,456,814	\$	11,056,565
Investments	1,410,602	11,217,446			12,628,047
Accounts receivable	306,272	434,655			740,927
Other Assets	377	400			777
<b>Total Assets</b>	<b>10,045,814</b>	<b>12,923,689</b>	<b>1,456,814</b>	<b>\$</b>	<b>24,426,317</b>
<b>LIABILITIES</b>					
Accounts payable	111,088	272,799			383,887
Unearned revenue	1,604		28,072		29,676
<b>Total Liabilities</b>	<b>112,692</b>	<b>272,799</b>	<b>28,072</b>	<b>\$</b>	<b>413,563</b>
<b>FUND BALANCES</b>					
Unrestricted					
Restricted					
LOPFI	9,933,122				9,933,122
Public works		12,650,890	316,511		12,967,401
Public safety			886,818		886,818
Parks and Recreation			225,411		225,411
<b>Total Fund Balances</b>	<b>9,933,122</b>	<b>12,650,890</b>	<b>1,428,740</b>	<b>\$</b>	<b>24,012,752</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,045,814</b>	<b>\$ 12,923,689</b>	<b>\$ 1,456,812</b>	<b>\$</b>	<b>24,426,315</b>

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:

<b>Total fund balances - governmental funds (page 16)</b>	<b>24,012,752</b>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	30,322,388
Long term liabilities, (notes and bonds payable) are not due and payable in the current period and therefore are not reported in the funds	(35,946,556)
Net pension and OPEB liabilities are not reported in the funds.	(16,998,983)
Deferred outflows related to pension contribution and investment losses are not reported in the funds.	9,245,097
Deferred inflows related to differences in pension experience and OPEB are not reported in the funds.	(3,721,666)
<b>Net position of governmental activities (page 14)</b>	<b>6,913,032</b>

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, 2018

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 5,431,867	\$ 1,624,835	\$ 6,757,435	\$ 13,814,137
Fees and permits	536,886			536,886
Membership and Rental Fees, Park Programming	502,948			502,948
Grant Revenues	276,300			276,300
Reimbursements	359,555	1,587,990	38,851	1,986,396
Sale of services	1,642,833			1,642,833
Fines and forfeitures	619,103		29,676	648,779
Investment earnings	95,481	222,489	1,089	319,059
Misc. *	615,758	1,752	9	617,519
<b>Total Revenues</b>	<b>10,080,731</b>	<b>3,437,066</b>	<b>6,827,060</b>	<b>20,344,857</b>
<b>EXPENDITURES</b>				
General Government	946,291			946,291
Planning	254,938			254,938
Parks and recreation	2,702,383			2,702,383
Public safety	8,872,985	1,742,464	107,749	8,980,734
Public works				1,742,464
Debt service	482,843			482,843
Interest and other charges	38,429			38,429
Capital Outlay	8,784,636	7,651,834		16,436,470
<b>Total Expenditures</b>	<b>22,082,503</b>	<b>9,394,298</b>	<b>107,749</b>	<b>31,584,550</b>
Excess (deficiency) of revenues over (under) expenditures	(12,001,772)	(5,957,232)	6,719,311	(11,239,693)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	11,522,381	2,086,000		13,608,381
Transfers out	(5,542,403)	(118)	(7,597,246)	(13,139,767)
<b>Total other financing sources (uses)</b>	<b>5,979,978</b>	<b>2,085,882</b>	<b>(7,597,246)</b>	<b>468,614</b>
Changes in fund balances	(6,021,794)	(3,871,350)	(877,935)	(10,771,079)
Fund balance - beginning after restatement	15,911,004	16,522,239	2,306,676	34,739,919
Fund balance - ending	\$ 9,889,210	\$ 12,650,889	\$ 1,428,741	\$ 23,968,840

\*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, 2018

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

**Net Changes in Fund Balances - total governmental funds (page 18)** (10,771,079)

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.

16,436,470

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

0

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.

482,843

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

2,724,360

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

8,872,594

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, 2018

	Budgeted		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Sales Tax	\$ 5,350,700	\$ 5,350,700	\$ 5,431,867	\$ 81,167
License, Permits, and Fees	292,045	457,045	536,886	79,841
Other (Membership Fees, Rental Fees, Park Program Fees)	674,998	674,998	640,463	(34,535)
Grant Revenue	41,200	291,200	276,300	(14,900)
Reimbursements (SRO, Court, Code)	394,500	400,500	359,555	(40,945)
Sale of services	1,476,270	1,492,070	1,505,318	13,248
Fines and forfeitures	539,700	574,700	619,103	44,403
Investment earnings	2,055	2,055	95,481	93,426
Miscellaneous (Sale of equip, Donations, Sponsorships)	307,770	597,726	615,758	18,032
<b>Total Revenues</b>	<b>9,079,238</b>	<b>9,840,994</b>	<b>10,080,731</b>	<b>239,737</b>
<b>EXPENDITURES</b>				
Admin (Mayor, City Clerk, Finance, Attorney, HR, IT)	1,090,039	1,208,739	951,711	257,028
Planning	264,304	379,804	254,938	124,866
Parks and Recreation	4,352,212	6,613,573	6,373,494	240,079
<b>Public Safety:</b>				
Police	4,512,281	4,684,696	4,562,215	122,481
Fire	5,885,678	9,796,502	8,647,796	1,148,706
Court	430,820	438,850	427,279	11,571
Code	343,696	416,976	401,122	15,854
Animal	479,540	491,761	463,949	27,812
<b>Total Public Safety</b>	<b>11,652,015</b>	<b>15,828,785</b>	<b>14,502,361</b>	<b>1,326,425</b>
<b>Total Expenditures</b>	<b>17,358,570</b>	<b>24,030,900</b>	<b>22,082,504</b>	<b>1,948,397</b>
Excess (deficiency) of revenues over expenditures				
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	10,062,770	11,368,006	11,522,381	154,375
Transfers out	(5,617,950)	(5,617,950)	(5,542,403)	75,547
<b>Total Other Financing Sources and Uses</b>	<b>4,444,820</b>	<b>5,750,056</b>	<b>5,979,978</b>	<b>229,922</b>
Net change in fund balance	(3,834,512)	(8,439,850)	(6,021,795)	2,418,055
Fund balances - beginning after restatement			15,911,004	
Fund balances - ending			<b>9,889,209</b>	

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, 2018

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,410,695	\$ 1,410,695	\$ 1,624,835	\$ 214,140
Reimbursements	50,000	1,025,000	1,587,990	562,990
Investment earnings	750	750	222,489	221,739
Miscellaneous	25,000	25,000	1,752	(23,248)
<b>Total Revenues</b>	<b>1,486,445</b>	<b>2,461,445</b>	<b>3,437,066</b>	<b>\$ 975,621</b>
<b>EXPENDITURES</b>				
Public works: Street and Stormwater Operations				
Personnel	978,779	982,559	927,599	54,960
Services (Building, Grounds)	74,882	78,382	66,349	12,034
Supplies (and Vehicle)	367,250	446,250	361,121	85,129
Supplies and Operations	710,200	706,700	343,423	363,277
Misc (including Construction not Capital)	638,166	640,166	43,972	596,194
Capital Outlay	5,046,896	9,925,396	7,651,834	2,273,563
<b>Total Expenditures</b>	<b>7,816,173</b>	<b>12,779,453</b>	<b>9,394,298</b>	<b>3,385,155</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Excess (deficiency) of revenues over (under)	(6,329,728)	(10,318,008)	(5,957,232)	(2,409,534)
Transfers in	1,336,000	2,086,000	2,086,000	(0)
Transfers out		(9,200)	(118)	9,082
<b>Total Other Financing Sources (uses)</b>	<b>1,336,000</b>	<b>2,076,800</b>	<b>2,085,882</b>	<b>9,082</b>
Net change in fund balance	(4,993,728)	(8,241,208)	(3,871,349)	4,369,860
Fund balance - beginning			16,522,239	
Fund balance - ending			\$ 12,650,890	

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, 2018

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
<b>OPERATING REVENUES</b>				
Sale of Services	7,811,359	7,811,359	7,997,672	186,313
Reimbursement Revenue	0	424,000	726,360	302,360
Miscellaneous Revenue	105,100	105,100	238,372	133,272
<b>Total Operating Revenues</b>	<b>7,916,459</b>	<b>8,340,459</b>	<b>8,962,404</b>	<b>621,945</b>
<b>OPERATING EXPENSES</b>				
Personnel Costs	1,857,587	1,914,477	1,300,890	613,587
Building & Grounds	548,678	549,878	479,166	70,712
Vehicles related expenses	131,950	151,950	145,395	6,555
Supplies/water purchases	1,825,450	2,059,450	2,021,889	37,561
Operational expenses	794,500	503,500	420,774	82,726
Professional Services	141,750	180,750	137,240	43,510
Miscellaneous Operational Expenses	207,795	230,795	157,995	72,800
Depreciation			1,718,763	(1,718,763)
Transfers	4,000	475,500	8,223	467,277
<b>Total Operating Expenses</b>	<b>5,511,710</b>	<b>6,066,300</b>	<b>6,390,335</b>	<b>(324,035)</b>
<b>Non-operating Revenues (Expenses)</b>				
Interest Income	60	60	12,778	12,838
Interest Expense	(724,000)	(543,000)	(534,509)	8,491
Bond Fees	(630,000)	(1,117,000)	(74,765)	1,042,235
	(1,353,940)	(1,659,940)	(596,496)	1,063,444
Changes in net position	1,050,809	614,219	1,975,573	1,361,354
Fund balance - beginning			22,639,909	
Fund balance - ending			24,615,482	

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  
Proprietary Funds  
For the Year Ended December 31, 2018  
Business Type Activities

<b>Cash flows from operating activities</b>	
Receipts from customers	9,058,177
Payments to employees	(3,915,632)
Payments to suppliers	(1,301,829)
Net cash provided by operating activities	3,840,716
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchase of capital assets	(2,989,522)
Interest paid on capital debt	(534,509)
Principal paid on capital debt	(1,233,245)
Other Receipts (payments)	(435,225)
Net cash used in capital and Related Financing Activities	(5,192,500)
<b>Cash flows from Investing Activities</b>	
Interest	12,778
Net cash used in capital and related financing activities	12,778
<b>Decrease in cash and cash equivalents</b>	
Cash and cash equivalents -- January 1	(1,339,006)
Cash and cash equivalents -- December 31	6,862,311
	5,523,305
	\$
<b>Reconciliation of Operating Income to Net Cash Provided (used) by Operating Activities</b>	
Operating Income (loss)	2,572,070
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation Expense	1,718,762
(Increase) decrease in assets and liabilities	
(Increase) decrease in accounts receivable	70,767
Increase (decrease) in accounts payable	(545,889)
Increase (decrease) in customer meter deposits	25,006
Net cash provided by operating activities	3,840,716

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  
For the Year Ended December 31, 2018

<b>ASSETS</b>	
Cash and cash equivalents	
Other Assets	
<b>Total Assets</b>	
<b>LIABILITIES</b>	
Accounts payable	
<b>Total Liabilities</b>	
	<b>Agency Funds</b>
	\$ 318,798
	3,826
	<u>322,624</u>
	322,624
	<u>322,624</u>

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, 2018

<b>REVENUES</b>	
Fines and Forfeitures	
<b>Total Revenues</b>	<b>Agency Funds</b>
	\$ 376,326
	<u>376,326</u>
<b>EXPENSES</b>	
Personnel Expense	4,738
Operations Expense	371,583
<b>Total Expenses</b>	<b>376,321</b>
	<u>376,321</u>

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 Entity:** 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 had one component unit, which was a legally separate organization fiscally dependent on the City or for which the City was financially accountable as of December 31, 2018. See Note 10 for more information on this unit.

**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.

**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. 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. 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.

Most revenue items are considered to be measurable and available only when the city receives cash. A few revenue items are accrued if deemed material to do so.

The city reports the following major governmental funds:

**General Fund 001** 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, Fire Donation Fund, and the Franchise Fee Fund.

**Street Fund 080** 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:

**Utility Revenue Fund 0500** is used to account for activities associated with collecting the revenues of water, wastewater, and stormwater via the monthly bill collections.

**Utility Operating Fund 0510** is used to account for activities associated with collecting, treating and disposing sewage from customers in one department 0950 and the treatment and distribution of drinkable water to customers in another department 0900.

**Stormwater Fund 0515** is used to account for activities associated with completing major capital 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 cities 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) via Ordinance 2011-24 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 Utility Revenue 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 approximately \$222,000 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. Infrastructures 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.

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 improvements	20
Public domain and system infrastructures	50 and 30 respectively
Vehicles	5-10
Other items \$2500 to \$20,000	2

**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 unassigned, when an expenditure is incurred for purposes for which multiple classifications are available.

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, 2018, 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	25,469,301	5,522,695	30,991,996
Cash on hand	900	610	1,510
<b>Total</b>	<b>25,470,201</b>	<b>5,523,305</b>	<b>30,993,506</b>
Balance at the bank	26,326,864	5,561,666	31,888,530

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. Its 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 \$31,312,304, with a corresponding bank balance of \$31,888,530 (including cash on hand). Of this amount \$31,388,530 (\$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, 2018, was as follows:

<b>Street Fund</b>	<b>Balance January 1</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance December 31</b>
Capital Assets Not Being Depreciated				
Land	31,935	454,117		486,052
Construction in Progress	1,413,069		(1,413,069)	
<b>Total Capital Assets Not Being Depreciated</b>	<b>1,445,004</b>	<b>454,117</b>	<b>(1,413,069)</b>	<b>486,052</b>
Capital Assets Being Depreciated				
Buildings	145,922			145,922
Vehicles	1,316,631	156,261		1,472,892
Heavy Machinery	1,478,211	280,855	(10,800)	1,748,266
Roads & Bridges	1,377,657			1,377,657
Infrastructure	1,012,053	8,173,670		9,185,723
<b>Total Capital Assets Being Depreciated</b>	<b>5,330,474</b>	<b>8,610,786</b>	<b>(10,800)</b>	<b>13,930,460</b>
Less Accumulated Depreciation	(3,254,916)	10,800	(232,682)	(3,476,798)
Net Street Fund Capital Assets	3,520,562	9,075,703	(1,656,551)	10,939,715
<b>General Fund</b>				
Land	2,697,990			2,697,990
<b>Total Capital Assets Not Being Depreciated</b>	<b>2,697,990</b>			<b>2,697,990</b>
Park Facilities	2,596,192	422,316		3,018,508
Buildings	7,234,419	6,662,773		13,897,192
Vehicles	6,542,358	1,072,762	(561,578)	7,053,542
Equipment	2,876,297	626,785	(33,585)	3,469,497
<b>Total Capital Assets Being Depreciated</b>	<b>19,249,266</b>	<b>8,784,636</b>	<b>(595,163)</b>	<b>27,438,739</b>
Less Accumulated Depreciation	(10,442,340)	538,351	(850,068)	(10,754,057)
Net General Fund Capital Assets	11,504,916	9,322,988	(1,445,231)	19,382,673
<b>Total Governmental Fund Assets</b>	<b>15,025,478</b>	<b>18,398,690</b>	<b>(3,101,782)</b>	<b>30,322,387</b>

<b>Business Type Activities</b>	Balance January 1	Additions	Disposals	Balance December 31
<b>Capital Assets Not Being Depreciated</b>				
Land	43,338	72,955		116,293
Construction in Progress	2,318,960		(2,318,960)	-
<b>Total Capital Assets Not Being Depreciated</b>	<b>2,362,298</b>	<b>72,955</b>	<b>(2,318,960)</b>	<b>116,293</b>
<b>Capital Assets Being Depreciated</b>				
Buildings	3,342,331			3,342,331
Infrastructure	3,426,341	4,847,900		8,274,241
Improvements, machinery, and equipment	42,770,570	387,629		43,158,199
Water Storage Agreement	1,358,213	-		1,358,213
<b>Total Capital Assets Being Depreciated</b>	<b>50,897,455</b>	<b>5,235,529</b>		<b>56,132,984</b>
<b>Less Accumulated Depreciation</b>	<b>(16,410,518)</b>		<b>(1,718,761)</b>	<b>(18,129,279)</b>
<b>Net Business Assets Being Depreciated</b>	<b>34,486,937</b>	<b>5,235,529</b>	<b>(1,718,761)</b>	<b>38,003,705</b>
<b>Net Business Capital Assets</b>	<b>36,849,235</b>	<b>5,308,484</b>	<b>(4,037,721)</b>	<b>38,119,998</b>

At December 31, 2018 the Enterprise, Street and Stormwater Funds (Public Works) had the following active construction projects;

	Expenses Through December 31, 2018	Remaining Contract Commitments
Highway 5 Water	790,687	141,293 PO 2017008687
Highway 5 Wastewater	790,687	141,293 PO 2017008687
Alcoa Rd. State Proj. 061297 with City of Benton	143,795	108,483 PO 2018004696
Stormwater - Monticelle Drive		141,555 PO 2018009239/9418
Elm Street	44,165	24,519 PO 2018008557
Basins 3&4 and Collection System	144,981	329,773 PO 2018006345/7947
Heart of Bryant	1,540,037	131,596 PO 2018004698
<b>Total</b>	<b>\$3,454,353</b>	<b>\$1,018,514</b>

**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 its 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 2018 listed below.

**2013 Fire Truck Financing Note** - The \$813,981 promissory note from Regions 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%. The two last payments were made in January and February of 2018.

**2016 Police Cars Financing Note** - The \$1.3 million promissory note was issued by Regions 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.

**2018 Fire and Parks Financing Note** - The \$1,130,000 loan from Regions Bank was issued on March 15, 2018 (1st payment April 15th), for the cost of acquiring one Fire Ladder Truck and several work trucks and exercise equipment for Parks. Principal and interest payments of approx. \$19,910.35 are paid monthly for 60 months at 2.21%. The Loan Pay off Date is March 15, 2023; total interest will be \$64,621.

	2016 Police Cars		2018 Fire and Parks		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	328,412	13,310	220,584	18,816	548,995	32,127
2020	350,977	4,977	225,508	13,892	576,485	18,869
2021			230,543	8,857	230,543	8,857
2022			235,690	3,710	235,690	3,710
2023			39,790	110	39,790	110
<b>Total</b>	<b>679,389</b>	<b>18,287</b>	<b>952,115</b>	<b>45,385</b>	<b>1,631,503</b>	<b>63,673</b>

**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 130 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 Stations, 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 1/1/2018	Increases	Decreases	Balance at 12/31/2018	Amount Due in 1 year
<b>Government-Type Activities Long Term Debt</b>					
Bonds Payable	37,800,000		1,770,000	36,030,000	1,035,000
Note Payable	1,014,378	569,617		1,583,995	548,995
Net Pension and OPEB Liabilities	13,012,180	2,952,681		15,964,861	0
<b>Business-Type Activities Long Term Debt</b>					
Bonds Payable	18,382,412		993,961	17,388,451	1,113,436
Note/Contract Payable	585,977		99,391	486,586	116,512
Net Pension and OPEB Liabilities	1,402,903		762,999	639,904	0



**2016 Sales and Use Tax Bonds**

	Principal	Interest
2019	700,000	820,338
2020	675,000	807,138
2021	690,000	793,638
2022	700,000	778,976
2023	720,000	763,225
2024 and thereafter	22,565,000	10,055,219
<b>Total</b>	<b>26,050,000</b>	<b>14,018,534</b>

**2016 Franchise Fee Revenue Bonds**

	Principal	Interest
2019	335,000	304,919
2020	345,000	294,719
2021	350,000	286,044
2022	360,000	278,494
2023	370,000	269,819
2024 and thereafter	8,220,000	2,602,797
<b>Total</b>	<b>9,980,000</b>	<b>4,036,791</b>

**2011 Water ANRC Bonds**

	Principal	Interest
2019	276,769	155,803
2020	284,995	147,577
2021	293,465	139,107
2022	302,186	130,386
2023	311,166	90,301
2024 and thereafter	3,881,532	791,063
<b>Total</b>	<b>5,350,113</b>	<b>1,454,237</b>

\* does not include the 1% service fee

**2012 Wastewater ANRC Bonds**

	Principal	Interest
2019	356,667	209,003
2020	367,267	198,403
2021	378,181	187,489
2022	389,420	176,250
2023	400,992	164,678
2024 and thereafter	5,280,809	928,954
<b>Total</b>	<b>7,173,336</b>	<b>1,864,777</b>

\* does not include the 1% service fee

**2017 Water and Sewer Refunding Bonds**

	Principal	Interest
2019	480,000	130,516
2020	490,000	120,916
2021	500,000	111,116
2022	515,000	101,116
2023	145,000	0
2024 and thereafter	2,735,000	881,364
<b>Total</b>	<b>4,865,000</b>	<b>1,345,028</b>

**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, 2018 the City's unfunded liability was \$59,169. 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 2018 payment made was \$11,620, of which \$5,914 was interest and the balance went to reduce the principal.

**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](http://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 \$293,736.

**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 ratio 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.

	Deferred Outflows of Resources	Deferred Inflows of Resources
	221,507	383
	382,903	486,222
	1,237,152	165,008
<b>Total</b>	<b>1,841,562</b>	<b>651,613</b>
	237,877	411
	411,201	522,155
	1,274,189	105,379
<b>Total</b>	<b>1,923,267</b>	<b>627,945</b>

**LOPFI Police**

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

**LOPFI Fire**

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

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, 2018, 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:

<b>LOPFI - Police and Fire</b>	
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 evaluation 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:

	Net pension liability	1% Decrease 6%	Current Discount Rate 7%	1% Increase 8%
LOPFI - Police	\$6,968,820	\$4,424,479	\$2,373,948	
LOPFI - Fire	\$7,483,837	\$4,751,462	\$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 14.75% for municipal employees and 25.55% for district judges of compensation from January 1, to June 30, 2018. 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 \$572,463 for the year ended December 31, 2018.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**  
At December 31, 2018, the City reported a liability of \$4,570,741 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the City's proportion was 0.92%.

For the year ended December 31, 2018, the City recognized APERS pension expense of \$789,021. At December 31, 2018, 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	72,691	(47,982)
Changes of assumptions	520,056	(282,664)
Net difference between projected and actual earnings on pension plan investments		(115,661)
Changes in proportion and differences between City contributions and proportionate share of contributions	329,532	(103,160)
<b>Total</b>	<b>\$922,279</b>	<b>(\$549,467)</b>

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:

Wage Inflation rate	3.25%
Salary increases	3.25% – 9.85%
Investment rate of return	7.15%, net of investment and admin expenses

Mortality rates were based on RP-2014 weighted generational mortality tables for healthy annuitant, disability, or employee death in service, as applicable. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2017.

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%	6.07%
Real Assets	16%	4.59%
Absolute Return	5%	3.15%
Domestic Fixed	18%	0.83%
	100%	

Discount rate: The discount rate used to measure the total pension liability was 7.15% for the year ended June 30, 2018. 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:

	Current Discount Rate	
	7.15%	1% Increase 8.15%
City's proportionate share of the net pension liability	\$4,570,741	\$2,586,125
	1% Decrease 6.15%	
	\$6,961,239	

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, 2018, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2018.

**NOTE 7: Other Post-employment Benefits -**

**Plan Description and Benefits Provided:** 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. 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, 2018. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**Total OPEB Liability:** The city's total OPEB liability of \$1,034,122 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Changes in Total OPEB Liability	
Balance at 12/31/2017	\$ 1,104,203
1 Service Cost	\$67,863
2 Interest	34,893
3 Benefits and refunds	(21,485)
4 Change in discount rate	(\$60,281)
5 Differences between expected and actu:	(91,071)
7 Net change in total OPEB liability	(\$70,081)
Balance at 12/31/2018	\$1,034,122

**Actuarial Cost Methods and Assumptions.**

**Inflation Rate:** The discount rate, and the health care cost trend rate incorporate an assumed annual inflation rate of 3.00%.

**Discount Rate:** A single discount rate of 3.16% at 12/31/17 and 3.64% at 12/31/18.

**Healthcare Trend Rate:** The health care cost trend rate was assumed to be 8.0% next year, with the rate decreasing by 0.5% each year, to an ultimate rate of 5.0% in the seventh year.

**Cost Method:** The entry age normal method was used.

**Base Claim Costs:** The following monthly claim costs were assumed for 2018: Member

Retiree, No Medicare	\$1,142.04
Retiree, with Medicare	\$545.22
Premium per month	\$545.22
Therefore, net subsidy assumed was	\$596.82

**Source of Claim Costs:** The Medical cost for retirees equals the rate charged by the providers at the beginning of the year.

**NOTE 7: Other Post-employment Benefits con't**

Sensitivity of the Total OPEB liability to Changes in the Discount Rate

1% Decrease to 2.64%	Current Single Discount Rate of 3.64%	1% Increase to 4.64%
1,163,484	1,034,122	918,804

Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rates

1% Decrease in HCCTR 1,011,410	Assumed HCCTR 1,034,122	1% Increase in HCCTR 1,437,088
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At December 31, 2018, the City reported deferred inflows of resources related to OPEB from the following sources:

Difference between expected and actual experience	84,566
Changes of assumptions	55,975
Total	<u>140,541</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending	Net Deferred
December 31:	Outflow/(Inflow)
2019	of Resources
2020	(10,811)
2021	(10,811)
2022	(10,811)
2023	(10,811)
Thereafter	(86,486)
Total	<u>(140,541)</u>

Employees Covered by the Benefit Terms:

Number of Employees	187
Number of Retirees and Beneficiaries under 65	2
Number of Retirees and Beneficiaries 65 and over	1

**Actuarial Methods and Assumptions con't:** No Administrative costs were assumed. It was assumed that the sponsor would provide single coverage only. It was assumed 85% of eligible retirees would select the coverage when they initially retired and that 15% of them would continue it past age 65. The data was provided by the Arkansas Municipal League Health Benefit Plan and deaths have been projected on a basis of the RP 2014 Mortality Table.

**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 \$567.00 for a 6" meter. All water consumption in excess of 2,000 gallons is \$.545 for each 100 gallons. There were approximately 9,676 active water customers at December 31, 2018. The total annual billable water for customers in 2018 was from 615 commercial and 9,061 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 9,992 wastewater users at December 31, 2018.

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 and \$322,140 in 2017. During 2018 \$287,801 was collected. (Residential--\$248,889 averages to 6,913 residential customers each month at \$3.00 per customer; Commercial--\$32,412 averages to 450 customers at \$6.00 per month; Other --\$6500 from stormwater plan retention fees) additionally, note, approximately 900-1,000 customers are stormwater fee exempt due to the Sr Citizen discount

**NOTE 9: Prior Period Restatement -** during the 2018 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 XX XX, 2019, which is the date the financial statements were available to be issued and have determined there is one notable event, the creation and subsequent dissolution of the Bryant Advertising and Promotion Commission. The City Council voted to create an Advertising and Promotion Commission to collect an A&P 2% Tax on Hotes and Prepared Foods per State Statute 26-75-605in mid 2018. Collections were made for approximately one year and approxmately \$800,000 was collected during that time. The Commission was unable to agree on a go forward plan and the Commission was dissolved by the Council effective August 8, 2019. Resolution 2019-47 outlines that those funds will be spent by the consensus of the City Council on items that State Statute allows and checks will be cut and signed by the Mayor and the Finance Director until all the money has been spent.

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

	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
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,055,038	\$ 21,136	\$ 81,609	\$ 119,908	\$ 46,458
<b>Total Assets</b>	<b>1,055,038</b>	<b>21,136</b>	<b>81,609</b>	<b>119,908</b>	<b>46,458</b>
<b>LIABILITIES</b>					
Unearned revenue	-	28,072	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>28,072</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sum of Total Assets and Total Liabilities</b>					
<b>FUND BALANCES</b>					
Restricted					
Public Works	316,511				
Public Safety	633,023	(6,937)	81,609		46,458
Other Special Revenue Funds - Parks	105,504			119,908	
Unassigned					
<b>Total Fund Balances</b>	<b>1,055,038</b>	<b>(6,937)</b>	<b>81,609</b>	<b>119,908</b>	<b>46,458</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,055,038</b>	<b>\$ 21,136</b>	<b>\$ 81,609</b>	<b>\$ 119,908</b>	<b>\$ 46,458</b>



City of Bryant, Arkansas  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2018  
 Special Revenue Funds

	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
<b>ASSETS</b>						
Cash and cash equivalents	\$ 74,434	\$ 13,336	\$ 28,142	\$ 2,345	\$ 14,408	1,456,814
<b>LIABILITIES</b>						
Unearned revenue	-	-	-	-	-	28,072
Sum of Total Assets and Total Liabilities						28,072
<b>FUND BALANCES</b>						
Restricted						
Public Works						316,511
Public Safety	74,434	13,336	28,142	2,345	14,408	886,818
Other Special Revenue Funds - Parks						225,411
Unassigned						
Total Fund Balances	\$ 74,434	\$ 13,336	\$ 28,142	\$ 2,345	\$ 14,408	1,428,740
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ 74,434	\$ 13,336	\$ 28,142	\$ 2,345	\$ 14,408	1,456,813

City of Bryant, Arkansas  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2018  
 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
<b>REVENUES</b>					
Taxes	\$ 4,489,817			\$ 561,227	\$ 22,710
Intergovernmental			38,851		
Investment earnings and interest	897	11	40	58	19
Miscellaneous		2			
<b>Total Revenues</b>	<b>4,490,714</b>	<b>13</b>	<b>38,891</b>	<b>561,285</b>	<b>22,729</b>
<b>EXPENDITURES</b>					
Current:					
Public Safety		3,187	28,287		10,873
Capital Outlay:					
<b>Total Expenditures</b>	<b>-</b>	<b>3,187</b>	<b>28,287</b>	<b>-</b>	<b>10,873</b>
Excess(deficiency) of revenues over expenditures	4,490,714	(3,174)	10,604	561,285	11,856
<b>OTHER FINANCING SOURCES</b>					
Transfers Out	(5,400,584)			(556,500)	
Total other financing sources and (uses)	(5,400,584)	-	-	(556,500)	-
Net change in fund balances	(909,870)	(3,174)	10,604	4,785	11,857
Fund balance - beginning	1,964,908	(3,763)	71,004	115,124	34,602
Fund balance - ending	\$ 1,055,038	\$ (6,937)	\$ 81,608	\$ 119,909	\$ 46,458

City of Bryant, Arkansas  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2018  
 Special Revenue Funds

	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
<b>REVENUES</b>						
Taxes	\$ 1,683,681					6,757,435
Intergovernmental						38,851
Fines and forfeitures		16,112	12,737		826	29,675
Investment earnings	31	20	12	1		1,089
Miscellaneous					7	9
<b>Total Revenues</b>	<b>1,683,712</b>	<b>16,132</b>	<b>12,749</b>	<b>1</b>	<b>833</b>	<b>6,827,060</b>
<b>EXPENDITURES</b>						
Current:						
Public safety	29,316	35,067	1,019			107,749
Capital Outlay:						0
<b>Total Expenditures</b>	<b>29,316</b>	<b>35,067</b>	<b>1,019</b>	<b>-</b>	<b>-</b>	<b>107,749</b>
Excess(deficiency) of revenues over expenditures	1,654,396	(18,935)	11,730	1	833	6,719,311
<b>OTHER FINANCING SOURCES</b>						
Transfers out	(1,640,162)					(7,597,246)
<b>Total other financing sources and (uses)</b>	<b>(1,640,162)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,597,246)</b>
Net change in fund balances	14,235	(18,935)	11,730	1	833	(877,933)
Fund balance - beginning	60,199	32,271	16,412	2,344	13,575	2,306,676
Fund balance - ending	\$ 74,434	\$ 13,336	\$ 28,142	\$ 2,345	\$ 14,408	\$ 1,428,743

## TREND INFORMATION

City of Bryant, Arkansas  
 Net Position by Component  
 Last Eight 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>	<u>2018</u>
<b>Governmental Activities</b>								
Restricted	\$ 5,834,603	\$ 5,606,026	\$ 4,857,632	\$ 4,912,731	\$ 6,586,219	\$ 9,546,009	\$ 11,267,743	\$ 6,912,592
Committed	1,267,488	1,637,117	1,731,441	1,647,436				
Unassigned	3,968,696	4,878,543	2,984,820	3,422,733	2,517,558			
<b>Total Governmental activities net position</b>	<b>\$ 11,070,787</b>	<b>\$ 12,121,686</b>	<b>\$ 9,573,893</b>	<b>\$ 9,982,900</b>	<b>\$ 9,103,777</b>	<b>\$ 9,546,009</b>	<b>\$ 11,267,743</b>	<b>\$ 6,912,592</b>
<b>Business-Type Activities</b>								
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	\$ 24,615,482
Restricted	2,743,384	2,824,016	1,129,554	285,505	394,193	425,216		
Unassigned	4,385,096	4,750,654	5,938,521	7,711,074	6,398,630	7,807,693		
<b>Total business-type activities net position</b>	<b>\$ 17,502,527</b>	<b>\$ 19,043,017</b>	<b>\$ 19,939,150</b>	<b>\$ 20,364,924</b>	<b>\$ 20,627,068</b>	<b>\$ 22,136,609</b>	<b>\$ 22,639,909</b>	<b>\$ 24,615,482</b>
<b>Primary Government</b>								
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	\$ 24,615,482
Restricted	4,010,872	4,461,133	2,860,995	1,932,941	394,193	425,216	11,267,743	6,912,592
Unassigned	8,353,792	9,629,197	8,923,341	11,133,807	8,916,188	7,807,693	-	-
<b>Total primary government net position</b>	<b>\$ 28,573,314</b>	<b>\$ 31,164,703</b>	<b>\$ 29,513,043</b>	<b>\$ 30,347,824</b>	<b>\$ 29,730,845</b>	<b>\$ 31,682,618</b>	<b>\$ 33,907,652</b>	<b>\$ 31,528,074</b>

(regulatory basis of accounting for years 2011 - 2014, modified cash afterwards)

	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses -</b>								
<b>Governmental Activities</b>								
General government	\$ 2,578,872	\$ 1,723,971	\$ 1,933,660	\$ 1,575,682	\$ 1,866,065	1,836,945	1,806,520	1,796,359
Community development	122,944	11,390	113		194,017	154,527	227,075	254,938
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505	2,111,399	2,613,246	2,702,383
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346	9,755,369	9,555,592	8,872,985
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482	3,127,788	3,282,145	1,975,264
Interest and long term debt	3,037,948	2,900,266	3,335,829	3,181,314	783,088	987,291		
<b>Total governmental activities expenses</b>	<b>16,669,300</b>	<b>17,815,570</b>	<b>19,740,721</b>	<b>17,757,705</b>	<b>15,029,503</b>	<b>17,973,319</b>	<b>17,484,578</b>	<b>15,601,929</b>
<b>Business-Type Activities</b>								
Water	2,239,842	2,416,519	2,674,572	2,832,422	2,956,826	2,942,339	2,907,065	6,382,112
Wastewater	1,756,491	2,052,686	2,372,653	2,303,345	2,413,173	2,553,308	3,897,379	609,274
Total business-type activities expenses	3,996,333	4,469,206	5,047,225	5,135,767	5,369,999	5,495,647	6,804,444	6,991,386
<b>Total primary government expenses</b>	<b>20,665,633</b>	<b>22,284,777</b>	<b>24,787,946</b>	<b>22,893,472</b>	<b>20,399,502</b>	<b>23,468,966</b>	<b>24,289,022</b>	<b>22,593,315</b>
<b>Program Revenues</b>								
<b>Governmental Activities</b>								
Charges for services	-	-	-	-	46,239	70,690	39,598	250,000
Operating grants/contributions	-	-	-	-	46,239	70,690	39,598	26,300
<b>Total governmental activities program revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,239</b>	<b>70,690</b>	<b>39,598</b>	<b>276,300</b>
<b>Business-Type Activities</b>								
Charges for services	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874	7,629,916	8,114,604	8,962,404
Capital grants/contributions	-	-	-	-	-	-	-	-
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	8,962,404
<b>Total primary government program revenues</b>	<b>6,438,574</b>	<b>6,391,135</b>	<b>6,462,375</b>	<b>6,312,849</b>	<b>7,252,113</b>	<b>7,700,606</b>	<b>8,154,202</b>	<b>9,238,704</b>
<b>Net (Expense) Revenue</b>								
<b>Governmental Activities</b>								
Business-type activities	\$ (16,669,300)	\$ (17,815,570)	\$ (19,740,721)	\$ (17,757,705)	\$ (14,983,264)	\$ (17,902,629)	\$ (17,444,980)	\$ (15,325,629)
Total primary government net expense	2,442,242	1,921,929	1,415,149	1,177,082	1,835,875	2,134,269	1,310,160	1,971,018
<b>General Revenues and Other Changes in Net Position</b>	<b>(14,227,058)</b>	<b>(15,893,641)</b>	<b>(18,325,572)</b>	<b>(16,580,623)</b>	<b>(13,147,389)</b>	<b>(15,768,360)</b>	<b>(16,134,820)</b>	<b>(13,354,611)</b>
<b>Governmental Activities</b>								
Taxes	10,425,873	11,228,489	11,453,097	11,386,176	15,565,629	14,462,597	13,324,849	15,478,227
Note Proceeds	\$ 181,500	\$ 1,300,000				40,107,315		1,325,949
Investment earnings	32,702	32,767	27,536	18,661	31,151	19,344		
Gain (loss) on sale of assets		77,793	91,695					
Transfers/Note Proceeds	18,000				(522,582)			
** \$400K for Sheaffe in 2012 Other/Contributions**	5,906,064	6,262,550	5,620,600	6,761,877	4,607,115	4,210,727	6,728,606	4,709,459
<b>Total governmental activities</b>	<b>16,564,139</b>	<b>18,901,599</b>	<b>17,192,928</b>	<b>18,166,714</b>	<b>19,681,313</b>	<b>58,799,983</b>	<b>20,053,455</b>	<b>24,197,779</b>
<b>Business-Type Activities</b>								
Bond fees	(5,333)	(4,638)	(3,722)	(4,265)	(4,052)	(3,868)	(145,136)	12,778
Investment income	4,757	6,889	3,559	5,464	2,873	2,237	5,722	(8,223)
Other	729,102	190,293	177,436		120,904	150,622	176,096	
Interest expense	(421,842)	(573,981)	(696,291)	(496,109)	(768,083)	(773,719)	(843,543)	
<b>Total Business-type activities</b>	<b>306,684</b>	<b>(381,437)</b>	<b>(519,018)</b>	<b>(494,910)</b>	<b>(648,358)</b>	<b>(624,728)</b>	<b>(806,861)</b>	<b>4,555</b>
<b>Total primary government</b>	<b>16,870,823</b>	<b>18,520,162</b>	<b>16,673,911</b>	<b>17,671,804</b>	<b>19,032,955</b>	<b>58,175,255</b>	<b>19,246,594</b>	<b>24,202,334</b>
<b>Change in Net Position</b>								
<b>Governmental Activities</b>								
Business-Type Activities	\$ (105,161)	\$ 1,086,029	\$ (2,547,793)	\$ 409,009	\$ 4,698,049	\$ 40,897,354	\$ 2,608,475	\$ 8,872,150
<b>Business-Type Activities</b>	<b>2,748,926</b>	<b>1,540,492</b>	<b>896,131</b>	<b>682,172</b>	<b>1,187,517</b>	<b>1,509,541</b>	<b>503,299</b>	<b>1,975,573</b>
<b>Total primary government</b>	<b>\$ 2,643,765</b>	<b>\$ 2,626,521</b>	<b>\$ (1,651,662)</b>	<b>\$ 1,091,181</b>	<b>\$ 5,885,566</b>	<b>\$ 42,406,895</b>	<b>\$ 3,111,774</b>	<b>\$ 10,847,723</b>

City of Bryant, Arkansas  
Fund Balances, Governmental Funds  
Last Eight Fiscal Years

(regulatory basis of accounting for years 2011 - 2014, modified cash for 2015 forward)

	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund</b>								
Restricted								
Committed	\$ 5,455	\$ 3,838	\$ 4,166	\$ 4,122	\$ 4,558,699	\$ 6,245,016	7,250,323	9,933,122
Unassigned	3,968,396	4,878,543	2,984,820	3,422,733	433,161 *			
<b>Total General Fund</b>	<b>3,973,851</b>	<b>4,882,381</b>	<b>2,988,986</b>	<b>3,426,855</b>	<b>4,991,860</b>	<b>6,245,016</b>	<b>7,250,323</b>	<b>9,933,122</b>
*In implementing GASB 68 for 2015 significant Fund Balances were Restricted for LOPFI and APERS.								
<b>All Other Governmental Funds</b>								
Restricted								
Community Development	11,431	63						
Pensions	112,940	102,819	92,797	83,208				
Parks	218,447	131,698	205,004	86,753	164,112	136,674	178,443	225,411
Public Safety	609,615	683,898	572,948	538,786	1,228,440	899,897	1,235,948	886,818
Public Works (Street)	2,857,289	801,281	1,126,481	1,706,509	2,719,364	2,264,422	2,603,031	12,967,401
Debt Service	2,019,425	2,255,126	2,271,363	2,459,988				
Capital Projects		1,627,302	584,872	33,365				
Committed								
Capital Projects	16,933							
Parks	125,056	54,367	36,126	30,068				
General Govt	0	78,943	79,414	80,036				
Public Safety	750,333	525,202	892,019	816,801				
Public Works (Street)	375,166	978,605	723,882	720,533				
<b>Total all other governmental funds</b>	<b>7,096,635</b>	<b>7,239,304</b>	<b>6,584,906</b>	<b>6,556,047</b>	<b>4,111,916</b>	<b>3,300,993</b>	<b>4,017,422</b>	<b>14,079,630</b>
<b>Total governmental funds</b>	<b>\$ 11,070,486</b>	<b>\$ 12,121,685</b>	<b>\$ 9,573,892</b>	<b>\$ 9,982,902</b>	<b>\$ 9,103,776</b>	<b>\$ 9,546,009</b>	<b>\$ 11,267,745</b>	<b>\$ 24,012,752</b>

City of Bryant, Arkansas  
 Changes in Fund Balance, Governmental Funds  
 Last Eight Fiscal Years

(regulatory basis of accounting for years 2011 - 2014, modified cash for 2015 forward)

	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>								
Taxes	\$ 11,250,072	\$ 12,119,907	\$ 12,394,379	\$ 12,361,294	\$ 12,906,179	\$ 12,534,437	13,458,462	13,814,137
Licenses, fees and permits	2,142,673	2,223,483	2,455,731	2,684,795	2,135,035	1,126,037	1,102,966	1,316,134
Intergovernmental (State and Federal Aid)	1,855,530	1,473,340	1,227,088	1,708,038	570,654	70,690	636,179	1,986,396
Fines and penalties	615,670	743,436	556,624	694,009	643,515	584,628	690,931	648,779
Investment earnings	32,702	32,767	28,157	20,218	31,151	4,525	5,065	319,059
Other Revenue	488,994	530,873	439,254	718,360	3,963,600	2,500,094	1,917,635	2,260,352
<b>Total Revenues</b>	<b>16,385,641</b>	<b>17,123,806</b>	<b>17,101,233</b>	<b>18,166,714</b>	<b>20,250,134</b>	<b>16,820,411</b>	<b>17,811,238</b>	<b>20,344,857</b>
<b>Expenditures</b>								
General government	2,581,874	1,723,971	1,933,660	1,575,662	1,866,065	946,275	982,104	946,291
Community development	122,944	11,390	113	154,017	194,017	154,527	227,075	254,938
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505	2,458,388	2,350,242	2,702,383
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346	9,849,078	8,650,460	8,980,734
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482	3,543,770	1,856,144	1,742,464
Debt service							517,447	482,843
Principal interest and other charges	1,973,542	1,799,305	2,260,490	2,159,987	783,088	14,008	2,400,065	38,429
Capital outlay	1,064,406	1,100,961	1,075,339	1,021,327				
<b>Total Expenditures</b>	<b>16,672,302</b>	<b>17,815,570</b>	<b>19,740,721</b>	<b>17,757,705</b>	<b>15,029,503</b>	<b>16,966,046</b>	<b>16,983,537</b>	<b>16,392,557</b>
Excess of revenues over (under) expenditures	(286,661)	(691,764)	(2,639,488)	409,009	5,220,631	(145,635)	827,701	(11,195,782)
<b>Other Financing Sources (Uses)</b>								
Proceeds of long term debt	181,500	1,300,000						
Sale of Equipment		77,793	91,695					
Contributed services		400,000						
Transfer in	6,613,693	6,487,377	7,069,649	7,098,417	10,654,244	11,864,750	10,461,583	13,608,381
Transfer out	(6,613,693)	(6,487,377)	(7,069,649)	(7,098,417)	(11,176,827)	(11,276,884)	(11,102,706)	(13,139,767)
<b>Total Financing sources (uses)</b>	<b>181,500</b>	<b>1,777,793</b>	<b>91,695</b>	<b>0</b>	<b>(522,583)</b>	<b>587,866</b>	<b>(641,123)</b>	<b>468,614</b>
Net change in fund balance	(105,161)	1,086,029	(2,547,793)	409,009	4,698,048	442,231	186,578	(10,727,168)



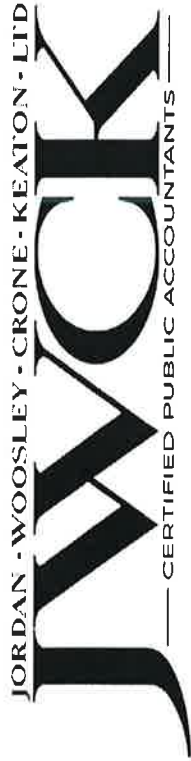
City of Bryant, Arkansas  
 Outstanding Debt Obligations by Type  
 Last Eight Fiscal Years  
 (amounts expressed in thousands)

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		
2018	36,030	1,633	4,385	5,073	6,816	486	54,423		

\*The 2018 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.



**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

**Founding Partners**  
Joe L. Woosley, CPA  
(1932-Present)  
Harry C. Keaton, CPA  
(1920-2005)  
Clarence W. Jordan, CPA  
(1930-2009)  
Clen W. Crone, Jr., CPA  
(1936-2016)

*DR. F. A.*

**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**

*Independent Auditor's Report*

To the Mayor and City Council  
City of Bryant, Arkansas

We have audited, in accordance with auditing 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas as of and for the year ended December 31, 2018, 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 [insert date of report].

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126 Hobson Ave.  
Hot Springs, AR 71901

### ***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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.

*JuCK, Ltd*

Hot Springs, Arkansas  
[Date]<sup>6</sup>



**Partners**  
Gary D. Welch, CPA, CVA  
Jimmy M. Pate, CPA, CBA, CVA, CRCM  
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(1932-Present)  
Harry C. Keaton, CPA  
(1920-2005)  
Clarence W. Jordan, CPA  
(1930-2009)  
Glen W. Crone, Jr., CPA  
(1936-2016)

*DRYDEN*

### 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, 2018.

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, §§ 19-8-501-19-8-107.

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.

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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.

In our opinion, the City of Bryant, Arkansas, complied in all material respects, with the aforementioned requirements for the year ended December 31, 2018.

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 used and should not be used by anyone other than these specified parties.

*JWCK, Ltd*

Hot Springs, Arkansas

January ??, 2020



Resolution No. 2019-\_\_\_\_\_

**A RESOLUTION AUTHORIZING THE CITY OF BRYANT WATER AND SEWER  
WASTEWATER DEPARTMENT TO PROVIDE SERVICES OUTSIDE THE CITY  
LIMITS OF BRYANT**

WHEREAS, Resolution No. 2005-06 restricts the authority of the City of Bryant Water and Wastewater department from providing water and/or sewer services outside the city limits of Bryant; and

WHEREAS, Resolution 2005-06 recognized that for the continued growth of the City, providing of water and/or sewer services outside the city limits should be governed, reviewed and authorized on an as needed basis; and

WHEREAS, The City Council, and the Staff of the City of Bryant, have reviewed the proposal submitted by Saddlebrook Ranch LLC as titled property owner of Saddlebrook Ranch with its request to be provided sewer services outside the city limits of Bryant; and

WHEREAS, The City Council believes is in the best interest of the future potential growth of the City that providing access to city sewer as requested by Saddlebrook Ranch LLC as titled owner of Saddlebrook Ranch is appropriate and beneficial to the residents and future potential residents of the City of Bryant; and

WHEREAS, the City Council of the City of Bryant authorizes the Mayor and City Clerk to execute any and all necessary documents to facilitate and authorize the provision of sewer services, but only upon the completion, execution and agreement of Saddlebrook Ranch LLC as titled property owner of Saddlebrook Ranch to be bound by and governed by the applicable restrictions of Resolution No. 2005-06 and any pre-annexation agreement that may be required pursuant to that Resolution.

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

**Section 1. Authorization**

The Mayor and the City Clerk are hereby authorized to execute the necessary documents to allow sewer service to Saddlebrook Ranch LLC as titled property owner of Saddlebrook Ranch, such property being described as:

Resolution No. 2020-\_\_\_\_\_ A RESOLUTION AUTHORIZING THE CITY OF BRYANT WATER AND SEWER  
WASTEWATER DEPARTMENT TO PROVIDE SERVICES OUTSIDE THE CITY LIMITS OF BRYANT

PART OF THE SOUTHEAST QUARTER OF SECTION 02 AND PART OF THE NORTHEAST QUARTER OF SECTION 11, ALL IN TOWNSHIP 01 SOUTH, RANGE 15 WEST, SALINE COUNTY, ARKANSAS; MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT A FOUND COTTON SPINDLE, ACCEPTED AS THE NORTHEAST CORNER OF THE NE 1/4 NE 1/4 OF SECTION 11; THENCE S02°33'20"W, ALONG THE EAST LINE THEREOF, A DISTANCE OF 1,070.72 FEET TO THE POINT OF BEGINNING, THENCE S02°33'20"W, A DISTANCE OF 713.65 FEET A FOUND 1/2" REBAR (PLS #0568); THENCE LEAVING SAID EAST LINE, N86°12'23"W, A DISTANCE OF 503.83 FEET TO A FOUND 1/2" REBAR IN AN ASPHALT DRIVE; THENCE N88°39'49"W, A DISTANCE OF 746.37 FEET TO A FOUND 1/2" REBAR (PLS #0568) ON THE WEST LINE OF THE E 1/2 NE 1/4 OF SECTION 11; THENCE N01°58'07"E, ALONG THE WEST LINE THEREOF, A DISTANCE OF 1,016.60 FEET TO A FOUND 1/2" REBAR (PLS #0568); THENCE LEAVING SAID WEST LINE, N87°43'53"W, A DISTANCE OF 289.70 FEET TO A FOUND 1/2" REBAR; THENCE N87°43'05"W, A DISTANCE OF 342.10 FEET TO A FOUND 1/2" REBAR (PLS #0568); THENCE N01°42'43"W, A DISTANCE OF 755.02 FEET TO A FOUND 1/2" REBAR ON THE SOUTH LINE OF THE SW 1/4 SE 1/4 OF SECTION 02; THENCE CONTINUING N01°42'43"E, A DISTANCE OF 450.12 FEET TO A POINT; THENCE S67°06'45"E, A DISTANCE OF 241.24 FEET TO A POINT; THENCE S50°36'01"W, A DISTANCE OF 516.29 FEET TO A POINT; THENCE S88°23'55"E, A DISTANCE 162.11 FEET TO A POINT; THENCE S54°34'47"E, A DISTANCE OF 144.62 FEET TO A POINT; THENCE S20°33'54"E, A DISTANCE OF 203.23 FEET TO A POINT; THENCE S43°52'38"E 201.50 FEET TO A POINT; THENCE N87°18'48"E, A DISTANCE OF 120.82 FEET TO A POINT; THENCE S49°59'36"E, A DISTANCE 96.90 FEET TO A POINT; THENCE S21°09'19"E, A DISTANCE OF 128.74 FEET; THENCE S40°58'08"E, A DISTANCE OF 743.64 FEET TO THE POINT OF BEGINNING. CONTAINING 2,341,728 SQUARE FEET, OR 53.76 ACRES, MORE OR LESS.

### **Section 2. Severability**

Should any title, section, paragraph, item, sentence, clause, or phrase of this resolution be declared or adjudged invalid or unlawful by a court of competent jurisdiction, such declaration or adjudication shall not affect the remaining portions of the resolution which shall remain in full force and effect as if the portion so declared or adjudged or unconstitutional was not originally a part of the resolution.



**Section 3. General Repealer**

All laws, ordinances, resolutions, or parts of the same, that are inconsistent with the provisions of this resolution, are hereby repealed to the extent of such inconsistency.

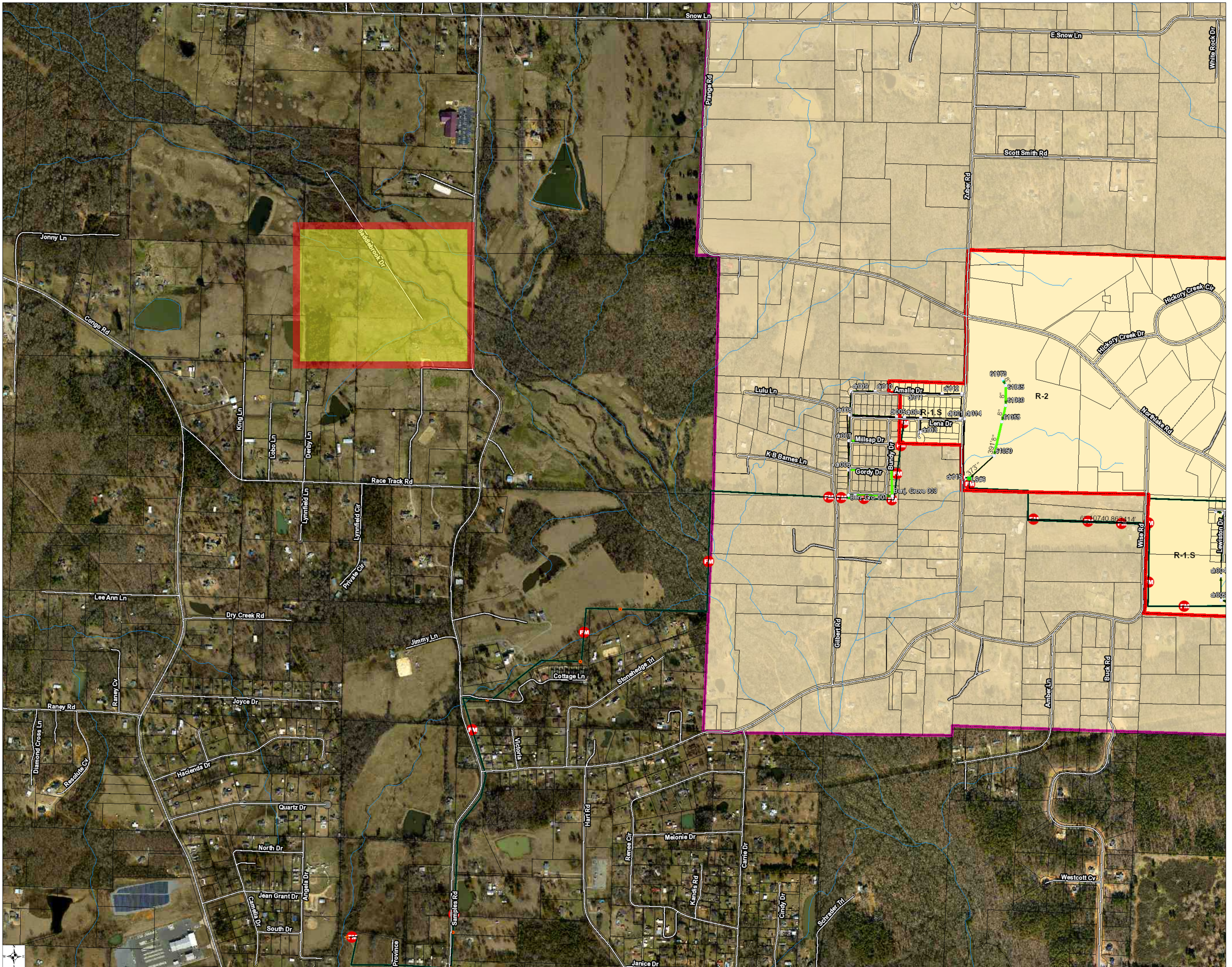
PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF JANUARY, 2020.

APPROVED:

\_\_\_\_\_  
Allen Scott, Mayor

ATTEST:

\_\_\_\_\_  
Sue Ashcraft, City Clerk

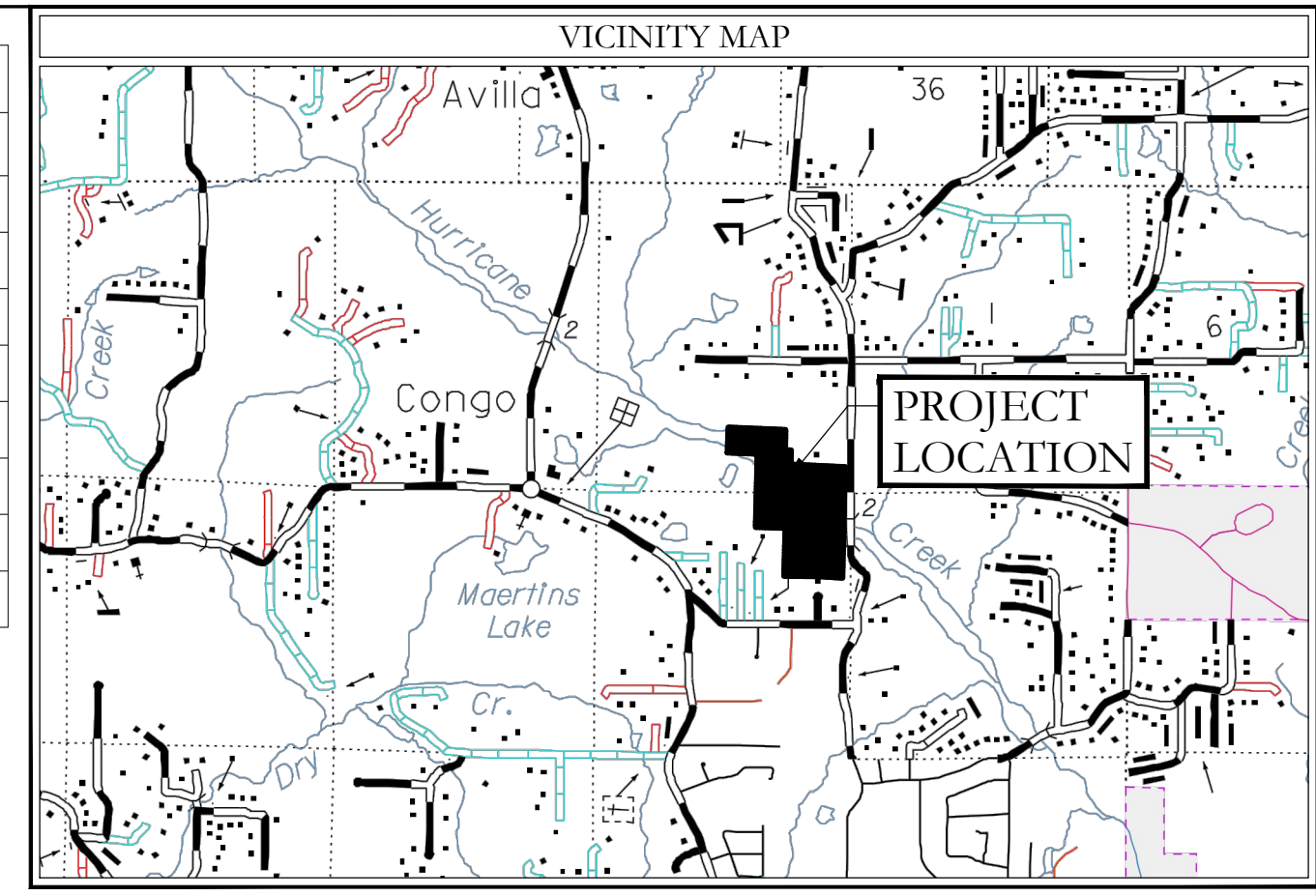




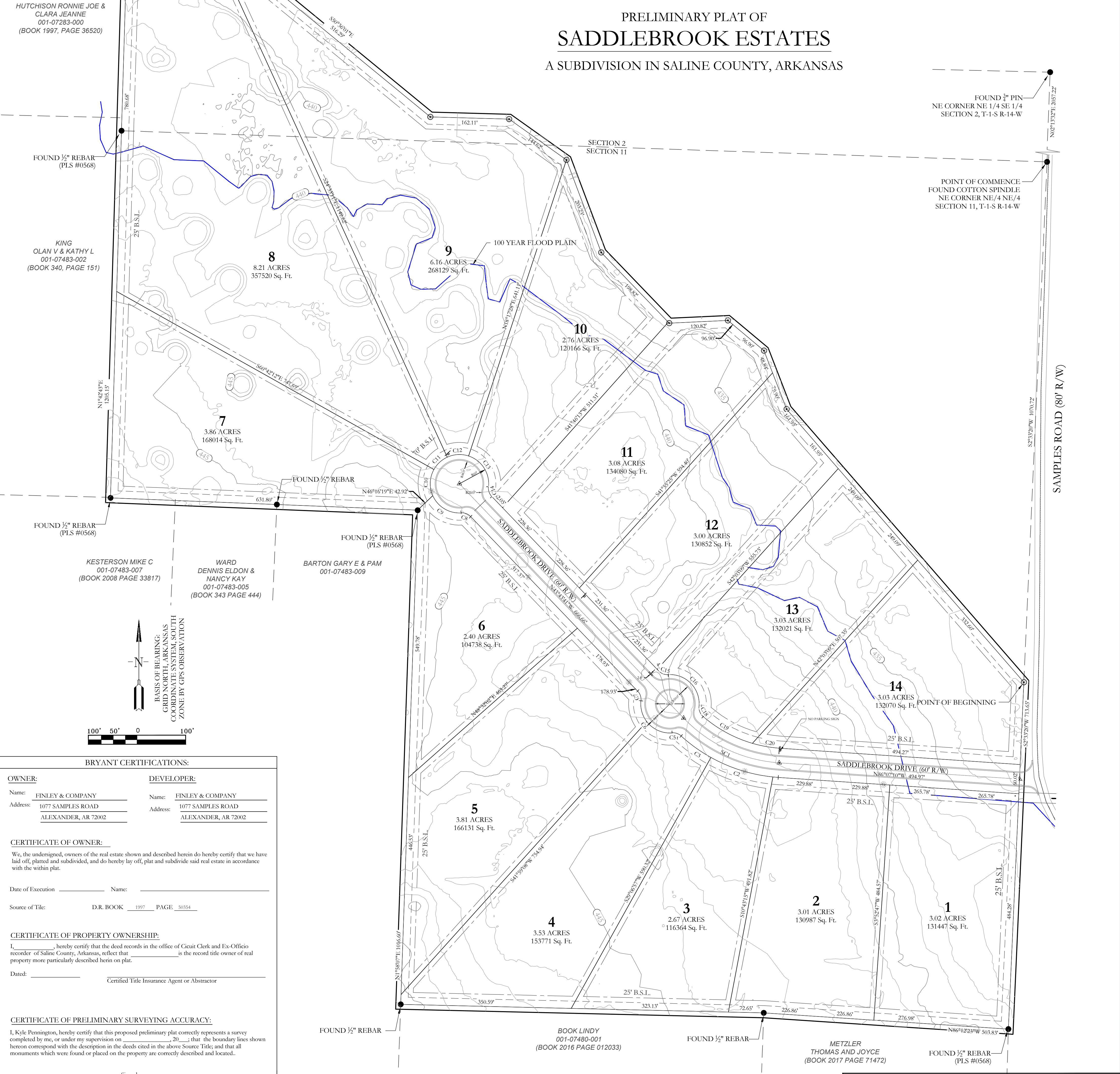
Curve Table: Road Centerline				
Curve #	Delta	Chord B & D	Arc Length	Arc Radius
SC1	42°23'30"	N64°55'26"W 216.93	221.96	300.00

Curve Table					
Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C2	134.37'	330.00'	23°19'46"	S72°32'56"E	133.44'
C3	75.74'	330.00'	13°09'04"	S54°18'31"E	75.58'
C4	20.26'	25.00'	46°26'12"	S70°57'06"E	19.71'
C5	20.26'	25.00'	46°26'12"	S70°57'06"E	19.71'
C6	59.40'	60.00'	56°43'28"	S65°48'28"E	57.01'
C7	21.68'	25.00'	49°40'47"	S18°53'17"E	21.00'
C8	21.68'	25.00'	49°40'47"	S68°34'04"E	21.00'
C9	72.52'	60.00'	69°15'23"	S58°46'47"E	68.19'
C10	55.97'	60.00'	53°26'54"	S2°34'21"W	53.96'
C11	37.86'	60.00'	36°09'01"	S47°22'18"W	37.23'
C12	44.87'	60.00'	42°50'40"	S86°52'09"W	43.83'

Curve Table					
Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C13	81.33'	60.00'	77°39'38"	N32°52'42"W	75.24'
C14	21.68'	25.00'	49°40'47"	N18°53'17"W	21.00'
C15	21.68'	25.00'	49°40'47"	N68°34'04"W	21.00'
C16	103.03'	60.00'	98°23'07"	N44°12'54"W	90.83'
C17	23.62'	25.00'	54°07'19"	N22°05'00"W	22.75'
C18	23.62'	25.00'	54°07'19"	N22°05'00"W	22.75'
C19	116.04'	270.00'	24°37'25"	N61°27'22"W	115.14'
C20	58.21'	270.00'	12°21'07"	N79°56'37"W	58.09'



PRELIMINARY PLAT OF  
**SADDLEBROOK ESTATES**  
A SUBDIVISION IN SALINE COUNTY, ARKANSAS



BRYANT CERTIFICATIONS:	
<b>OWNER:</b> Name: FINLEY & COMPANY Address: 1077 SAMPLES ROAD, ALEXANDER, AR 72002	<b>DEVELOPER:</b> Name: FINLEY & COMPANY Address: 1077 SAMPLES ROAD, ALEXANDER, AR 72002

**CERTIFICATE OF OWNER:**  
We, the undersigned, owners of the real estate shown and described herein do hereby certify that we have laid off, platted and subdivided, and do hereby lay off, plat and subdivide said real estate in accordance with the within plat.  
Date of Execution \_\_\_\_\_ Name: \_\_\_\_\_  
Source of Title: D.R. BOOK 1997 PAGE 50354

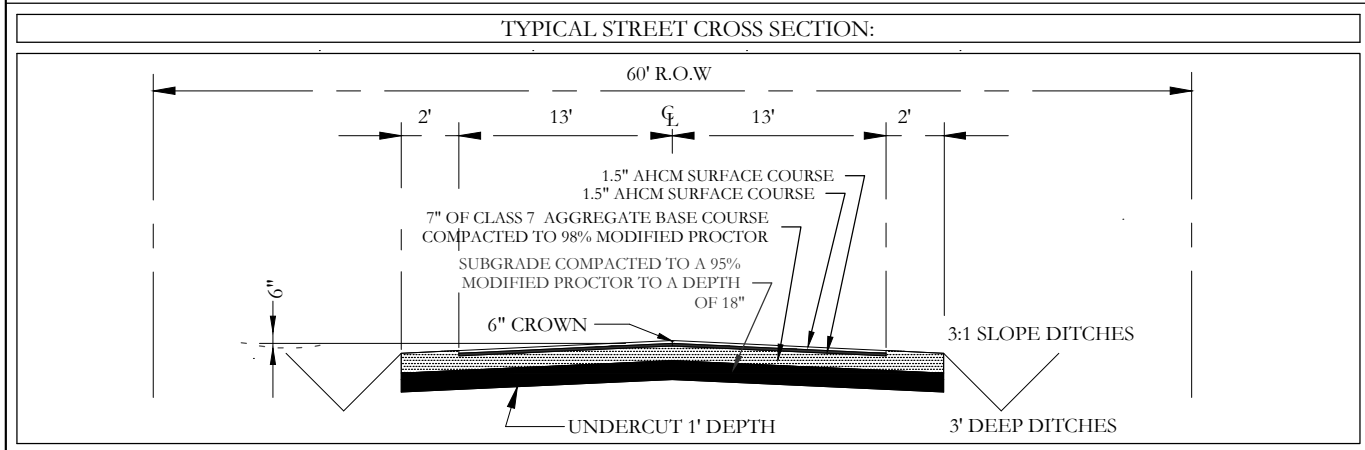
**CERTIFICATE OF PROPERTY OWNERSHIP:**  
I, \_\_\_\_\_, hereby certify that the deed records in the office of Clerk and Ex-Officio recorder of Saline County, Arkansas, reflect that \_\_\_\_\_ is the record title owner of real property more particularly described herein on plat.  
Dated: \_\_\_\_\_  
Certified Title Insurance Agent or Abstractor

**CERTIFICATE OF PRELIMINARY SURVEYING ACCURACY:**  
I, Kyle Pennington, hereby certify that this proposed preliminary plat correctly represents a survey completed by me, or under my supervision on \_\_\_\_\_, 20\_\_\_\_, that the boundary lines shown hereon correspond with the description in the deeds cited in the above Source Title; and that all monuments which were found or placed on the property are correctly described and located.  
Date of Execution \_\_\_\_\_ Signed: \_\_\_\_\_  
Kyle Pennington  
Registered Professional  
Land Surveyor No. 1807  
Arkansas

**CERTIFICATE OF PRELIMINARY ENGINEERING ACCURACY:**  
I, William W. McFadden, hereby certify that this plat correctly represents a survey and a plan made by me or under my supervision, that all monuments shown hereon actually exist and their location, size, type and material are correctly shown; and that all requirements of the City of Bryant Subdivision Rules and Regulations have been fully complied with.  
Date of Execution \_\_\_\_\_ Signed: \_\_\_\_\_  
William W. McFadden  
Registered Professional  
Engineer, No. 14048 Arkansas

**CERTIFICATE OF PRELIMINARY PLAT APPROVAL:**  
All requirements of the City of Bryant Subdivision Rules and Regulations relative to the preparation and submission of a Preliminary Plat having been fulfilled, approval of this plat is hereby granted, subject of further provisions of said Rules and Regulations.  
This Certificate shall expire \_\_\_\_\_  
Date of Execution \_\_\_\_\_ Signed: \_\_\_\_\_  
Name, Chairman  
Bryant Planning Commission

**FLOODPLAIN CERTIFICATION:**  
By affixing my seal and signature, I, Kyle Pennington, PLS No. 1807, hereby certify that this drawing correctly depicts a survey compiled under my supervision.  
NOTE: This survey was based on legal descriptions and title work furnished by others and does not represent a title search.  
According to the Federal Emergency Management Agency (FEMA) Flood Insurance Rate Map (FIRM) for Saline County, unincorporated areas, panel # 05125C0225D, dated 06/19/2012, a portion of the property described hereon does lie within the 100 year flood hazard boundary.



**PROPERTY DESCRIPTION:**  
PART OF THE SOUTHEAST QUARTER OF SECTION 02 AND PART OF THE NORTHEAST QUARTER OF SECTION 11, ALL IN TOWNSHIP 01 SOUTH, RANGE 15 WEST, SALINE COUNTY, ARKANSAS; MORE PARTICULARLY DESCRIBED AS FOLLOWS:  
COMMENCING AT A FOUND COTTON SPINDLE, ACCEPTED AS THE NORTHEAST CORNER OF THE NE 1/4 NE 1/4 OF SECTION 11; THENCE S02°33'20"W, ALONG THE EAST LINE THEREOF, A DISTANCE OF 1,070.72 FEET TO THE POINT OF BEGINNING; THENCE S02°33'20"W, A DISTANCE OF 713.65 FEET TO A FOUND 1/2" REBAR (PLS #0568); THENCE LEAVING SAID EAST LINE, N86°12'23"W, A DISTANCE OF 503.83 FEET TO A FOUND 1/2" REBAR IN AN ASPHALT DRIVE; THENCE N88°39'49"W, A DISTANCE OF 746.37 FEET TO A FOUND 1/2" REBAR (PLS #0568) ON THE WEST LINE OF THE E 1/2 NE 1/4 OF SECTION 11; THENCE N01°58'07"E, ALONG THE WEST LINE THEREOF, A DISTANCE OF 1,016.60 FEET TO A FOUND 1/2" REBAR (PLS #0568); THENCE LEAVING SAID WEST LINE, N87°43'25"W, A DISTANCE OF 289.70 FEET TO A FOUND 1/2" REBAR; THENCE N87°43'05"W, A DISTANCE OF 342.10 FEET TO A FOUND 1/2" REBAR (PLS #0568); THENCE N01°42'43"W, A DISTANCE OF 755.02 FEET TO A FOUND 1/2" REBAR ON THE SOUTH LINE OF THE SW 1/4 SE 1/4 OF SECTION 02; THENCE CONTINUING N01°42'43"E, A DISTANCE OF 450.12 FEET TO A POINT; THENCE S67°06'45"E, A DISTANCE OF 241.24 FEET TO A POINT; THENCE S59°36'01"W, A DISTANCE OF 516.29 FEET TO A POINT; THENCE S88°23'55"E, A DISTANCE OF 162.11 FEET TO A POINT; THENCE S54°34'47"E, A DISTANCE OF 144.62 FEET TO A POINT; THENCE S20°33'54"E, A DISTANCE OF 203.23 FEET TO A POINT; THENCE S43°52'38"E, 201.50 FEET TO A POINT; THENCE N87°18'48"E, A DISTANCE OF 120.82 FEET TO A POINT; THENCE S49°59'36"E, A DISTANCE OF 96.90 FEET TO A POINT; THENCE S21°09'19"E, A DISTANCE OF 128.74 FEET; THENCE S40°58'08"E, A DISTANCE OF 743.64 FEET TO THE POINT OF BEGINNING. CONTAINING 2,341,728 SQUARE FEET, OR 53.76 ACRES, MORE OR LESS.

**LEGEND**

- Stop Sign
- Street light
- ⊕ Fire Hydrant
- △ Computed point
- Found monument
- Set #4 RB/Plas. Cap (SIP)
- (D) -- Deeded
- (M) -- Measured
- (P) -- Platted

**PROPERTY SPECIFICATIONS:**

OWNER: FINLEY FAMILY LIMITED PARTNERSHIP P.O. BOX 10 BRYANT, AR 72089	AVG. LOT SIZE: 15428 S.F. NUMBER OF LOTS: 14 SOURCE OF WATER: WATER USERS SOURCE OF SEWER: CITY OF BRYANT SOURCE OF GAS: CENTERPOINT ENERGY
DEVELOPER: FINLEY FAMILY LIMITED PARTNERSHIP SUBDIVIDER: P.O. BOX 10 BRYANT, AR 72089	BUILDING SUBTRACKS: FRONT: 25' OR AS SHOWN REAR: 25' OR AS SHOWN SIDE: 15' OR AS SHOWN
ENGINEERS: HOPE CONSULTING INC. 117 S. MARKET STREET BENTON, AR 72015	EASEMENTS: UTILITY & DRAINAGE (D.E. & U.E.) FRONT: 15' OR AS SHOWN REAR: 15' OR AS SHOWN SIDE: 15' OR AS SHOWN STREET RIGHT OF WAY: 60' OR AS SHOWN LOT CORNERS: SET 1/2" REBAR WITH CAP
NAME OF SUBDIVISION: SADDLEBROOK ESTATES	ZONING CLASSIFICATION: PROPOSED R-2
SOURCE OF TITLE: SALINE COUNTY DOCUMENT BOOK 1997 PAGE 50354	

**HOPE CONSULTING ENGINEERS - SURVEYORS**  
117 S. Market Street, Benton, Arkansas 72015  
PH. (501) 315-2626  
FAX (501) 315-0024  
www.hopeconsulting.com

FOR USE AND BENEFIT OF:  
**FINLEY FAMILY LIMITED PARTNERSHIP**

PRELIMINARY PLAT  
**SADDLEBROOK ESTATES**  
A SUBDIVISION IN SALINE COUNTY, ARKANSAS

DATE: 09/17/2019	C.A.D. BY: JPP	DRAWING NUMBER:
REVISED:	CHECKED BY:	18-0066
SHEET: 500	SCALE: 1" = 100'	
500	01S	15W 0 02 220 62 1807
500	01S	15W 0 11 100 62 1807

**CITY OF BRYANT—CITY COUNCIL AND OFFICE OF MAYOR  
CODE OF CONDUCT BY AFFIRMATION:**

**City of Bryant' s Code of Conduct**

**Opening Statement:**

This code of conduct is designed to describe the manner in which the mayor and council members/ board of directors should treat one another and others with whom they come in contact in representing the City of Bryant.

I affirm that.I have read and understand the City of Bryant' s City Council and Office of Mayor Code of Conduct. The principles and guidelines for mayor and aldermen set forth in this document promote civility and set a standard of excellence that engenders trust and promotes the public good. This municipality will not condone activities that are in violation of the principles of appropriate conduct.

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Mayor Allen Scott

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Permenter

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Gladden

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Hawk

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Roedel

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Henson

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Miller

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Billingsley

\_\_\_\_\_ Date \_\_\_\_\_ 2020  
Alderman Higginbotham

RESOLUTION NO. 2016-4

**RESOLUTION ESTABLISHING AND STATING A CODE OF CONDUCT FOR THE CITY OF BRYANT CITY COUNCIL AND MAYOR WITH AND BY AFFIRMATION**

WHEREAS, The City Council of the City of Bryant desires to adopt a code of conduct as a reference and guide for its members.

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

**Section 1.** The City Council of the City of Bryant hereby adopts the attached Exhibit "A" "Code of Conduct" for its members.

**Section 2.** 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 26 day of Jan 2016


APPROVED:

  
\_\_\_\_\_  
Jill Dabbs, Mayor

ATTEST:

Approved as to Form

  
\_\_\_\_\_  
Sue Ashcraft, City Clerk

  
\_\_\_\_\_  
Richard Chris Maddison, Staff Attorney

**CITY OF BRYANT – CITY COUNCIL AND OFFICE OF MAYOR  
CODE OF CONDUCT**

**I. Introduction**

A code of conduct is a set of practices that the municipal leadership agrees to follow. This code of conduct has been developed to reinforce the concept that the mayor and council members serve as role models for their constituents and city staff. By adopting this code of conduct, the city council publicly sets a civility standard for others to follow and recognizes the importance of trust invested in them by the public to accomplish city business.

**II. Overview of Rules and Responsibilities**

**A. The Mayor**

The mayor presides over meetings of the council.

The mayor presides over the council in a manner designed to promote high standards of democratic governance and chairs meetings with efficiency and fairness, never discriminating against any speaker, whether council member or member of the public, based on the speaker's point of view.

The mayor will not use his or her authority to thwart the democratic process.

Example 1: The mayor will not cancel or adjourn meetings for the purpose of preventing a matter from coming to a vote.

Example 2: The mayor will not refuse to allow a matter to be voted upon if it has received the necessary motion and second.

The mayor should sign all ordinances, resolutions, and city council minutes.

The mayor in cities and towns with mayor/council forms of government may veto any ordinance resolution or order adopted by the council.

The mayor has the same speaking rights as any other members of the city council.

The mayor demonstrates honesty and integrity in every action and statement.

**B. The City Council**

The city council sets the time and place for regular city council meetings.

The city council demonstrates respect, kindness, consideration, and courtesy to others during meetings.

City council members prepare in advance of meetings and are familiar with the issues on the agenda.

The city council serves as a model of leadership and civility to the municipality.

The city council inspires public confidence in The City of Bryant and its city government.

All members of the city council have equal votes. No council member has more power than any other council member, and should be treated with equal respect.

A city council member will remember at all times that as an individual he or she has no legal authority outside the meetings of the city council and that he or she shall conduct relationships with the city staff, the local citizens, and all modes of communication on the basis of this fact.

Council members will inform the mayor and the city clerk of plans to be absent from a council meeting or plans to leave a council meeting before it is adjourned.

A city council member serves as a model of leadership and civility to the city.

A city council member recognizes that all electronic transmittals sent or received in performance of their duties as a city council member are subject to The Arkansas Freedom of Information Act.

### III. Principles and Guidelines

The city council shall hold themselves accountable to the following principles and guidelines:

#### A. City Council Members Conduct with One Another

This council is composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, each council member has chosen to serve in public office in order to preserve and protect the present and the future of the City of Bryant. This common goal should be acknowledged even as council members may “agree to disagree” on contentious issues.

##### 1. In Public Meetings

**Practice Civility and Decorum in Discussions and Debate.** Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. This does not allow, however, council members to make belligerent personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated. Therefore:

Avoid personal comments that could offend other council members.

Honor the role of the mayor in maintaining order.

Be respectful of other members of the city council, boards, commissions, committees, city staff, and the public by refraining from abusive conduct, personal charges, or verbal attacks.

Fully participate in council meetings and other public meetings while demonstrating respect, consideration, and courtesy to others.

A city council member will always treat a fellow council member with the respect he or she would expect to receive in return.

A city council member will always address citizens, employees of the City, committee members, and fellow council members with respect.

Request the opportunity to speak and address the council through the mayor or other person conducting the meeting.

Recognize fellow council members and guest speakers by their formal names and appropriate titles; after initial acknowledgement, the terms "Mr." or "Ms." may be used.

Be respectful of others' time and be brief and prepared in making remarks.

Be prompt in attending public meetings so that they may begin at the publicly posted time.

## **B. Council Member Conduct with The Public**

### **1. Be Polite and Professional to Speakers and Treat Them with Care and Gentleness.**

Because personal concerns are often the reason citizens come before the council to speak, council members should remember that their behavior will either relax the speaker or push their emotions to a higher level of intensity.

Limit comments to issues and avoid personal attacks.

Remain seated when someone is speaking at the podium.

Give the appearance of active listening.

Ask for clarification, but avoid debate and argument with the public.

Do not engage in personal attacks of any kind, under any circumstances

Make no promises on behalf of the council or staff.

Make no personal comments about other council members.

## **IV. Principles of Proper Conduct**

City of Bryant provides the following examples as a guide to the Principles of Proper Conduct:

### **A. Proper conduct IS...**

Keeping promises

Being dependable

Building a solid reputation

Participating and being available



Demonstrating patience  
Showing empathy  
Holding onto ethical principles under stress  
Listening attentively  
Studying thoroughly  
Keeping integrity intact  
Overcoming discouragement  
Going above and beyond, time and time again  
Modeling a professional manner

**B. Proper conduct IS NOT...**

Showing antagonism  
Deliberately lying or misleading  
Speaking recklessly  
Spreading rumors  
Stirring up bad feelings or divisiveness  
Acting in a self-righteous manner

**V. Glossary of Terms**

Attitude: The manner in which one shows one's dispositions, opinions, and feelings.  
Behavior: External appearance or action; manner of behaving; carriage of oneself.  
Civility: Politeness, consideration, courtesy.  
Conduct: The way one acts; personal behavior.  
Courtesy: Politeness connected with kindness.  
Decorum: Suitable; proper; good taste in behavior.  
Manners: A way of acting; a style, method, or form; the way in which things are done.  
Point of Order: An interruption of a meeting to question whether rules or bylaws are being broken (i.e. if the speaker has strayed from the motion currently under consideration).  
Propriety: Conforming to acceptable standards of behavior.  
Protocol: The courtesies that are established as proper and correct.  
Respect The act of noticing with attention; holding in esteem; courteous regard.

**Bryant Parks and Recreation Department  
2020 Program Agreement**

THIS AGREEMENT made and entered into on January 7<sup>th</sup>, 2020 by and between the CITY OF BRYANT PARKS AND RECREATION DEPARTMENT, doing business at 6401 Boone Road, Bryant, Arkansas (hereinafter called "THE CITY"), and Bryant Lacrosse, doing business at PO Box 990, Bryant, AR 72089 (hereinafter called "BLAX").

WITNESSETH

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

WHEREAS, the use of said property for the purpose of the Bryant Lacrosse 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, Bryant Lacrosse provides program administration and operations of the lacrosse 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 the Alcoa 40 multipurpose field between February 24th, 2020 – April 30th, 2020 as outlined here to BLAX for the operation of Bryant Lacrosse Team.

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

The general conditions of this program agreement will be:

1. BLAX 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. BLAX 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 BLAX, 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 BLAX without prior approval by THE CITY.

6. No permanent alterations, changes, or modifications to change the intended use may be made to facilities by BLAX, without first receiving written approval from THE CITY. The BLAX must submit a detailed request in writing to THE CITY'S Park Department (hereinafter, "THE DEPARTMENT").
7. BLAX assumes full responsibility and liability for damage caused by participants of their programs. Any damage caused will be fixed by BLAX. If the repair is neglected for a long period of time THE CITY will make the necessary repairs and bill the BLAX.
8. BLAX must inspect facilities prior to each use. If damage is discovered to equipment or a facility that poses an immediate hazard or danger BLAX must immediately notify THE DEPARTMENT. Damaged equipment or facilities that do not pose a danger or hazard should be discussed with THE DEPARTMENT. BLAX must report any vandalism or theft to THE DEPARTMENT within 24 (twenty-four) hours or next business day.
9. BLAX agrees to Alcoa 40 multipurpose field for the sole purpose of Lacrosse home games, unless otherwise agreed upon by THE DEPARTMENT.
10. BLAX agrees to return this agreement signed by the appropriate persons and provide any and all additional requested material before February 1<sup>st</sup>, 2020.
11. BLAX 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 BLAX.
12. BLAX and THE DEPARTMENT will submit contact person(s) for after business hours' emergencies.
13. At the request of THE DEPARTMENT, BLAX will remove all their equipment at the completion of this agreement period.
14. BLAX will insure that their employees or participants do not attempt to operate equipment belonging to THE CITY or THE DEPARTMENT.
15. BLAX agrees to pay the THE DEPARTMENT \$600 to cover cost of field maintenance, labor, utilities, and other materials as needed. Payment must be received by March 1<sup>st</sup>, 2020.
16. THE DEPARTMENT agrees to the following specific conditions and assurances:
  - A. The Alcoa 40 multipurpose field will be maintained on a regular schedule. Maintenance includes field preparation and lining for home games.
  - B. THE DEPARTMENT will pay utility bill for Alcoa 40 Park
  - C. THE DEPARTMENT will attempt to repair damage to facilities in a timely manner, according to repairs needed.
  - D. Permanent improvements to facilities and fields will become property of THE CITY.
  - E. Non-permanent improvements will be retained by BLAX.

THE CITY or BLAX 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 BLAX; and supersede any and/or all previous agreements, contracts, or leases.

City of Bryant,  
A municipal Corporation,

\_\_\_\_\_, Mayor

Bryant Lacrosse Authorized Agent,

 \_\_\_\_\_

**RESOLUTION NO. 2020-\_\_\_**

**A RESOLUTION EXPRESSING THE WILLINGNESS OF THE CITY OF BRYANT TO APPLY FOR AND PARTICIPATE IN TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT**

WHEREAS, the Bryant City Council understands TAP funds are available for application by the City of Bryant as an investment in transportation alternative projects; and

WHEREAS, the Bryant City Council seeks and supports an application to Metroplan for grant funds to assist in the development of the multi-use trail along Bryant Parkway and extending into and through Alcoa Park.

WHEREAS, Bryant Parkway trail will connect Interstate 30, Highway 5, Saline County Airport, and Highway 183, which all promotes safety of multi-modal transportation, furthers economic development within the City and surrounding communities, improves access between Bryant Public Schools' new elementary school and new junior high school, improves quality of life by connecting these locations within not only vehicles but dedicated pedestrian and bicycle trail, and represents a partnership between the City of Bryant, Saline County, Bryant School District, and Saline County Airport Commission, and provides access to Alcoa Park that has never been achieved before.

WHEREAS this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

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

SECTION I: *The City of Bryant* will participate in accordance with its designated responsibility, including maintenance of this project, and participation in funding of the project.

SECTION II: *The Mayor* is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the TAP application and any follow up documentation required or requested.

SECTION III: *The Bryant City Council* pledges its full support and hereby authorizes the City of Bryant to cooperate with the appropriate national, state and local authorities to implement this application and any necessary supporting documentation.

THIS RESOLUTION adopted this \_\_\_\_\_ day of January, 2020.

Signed: \_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST: \_\_\_\_\_ Approved as to form: \_\_\_\_\_

Sue Ashcraft, City Clerk

City Attorney: Josh Farmer

**RESOLUTION NO. 2020-\_\_\_**

**A RESOLUTION EXPRESSING THE WILLINGNESS OF THE CITY OF BRYANT TO APPLY FOR AND PARTICIPATE IN SURFACE TRANSPORTATION PROGRAM (STP) AND HIGHWAY INFRASTRUCTURE PROGRAM (HIP)**

WHEREAS, the Bryant City Council understands STP and HIP funds are available for application by the City of Bryant as an investment in surface transportation projects; and

WHEREAS, the Bryant City Council seeks and supports an application to Metroplan for grant funds to assist in the development of the southern section of Bryant Parkway, from Shobe Road to Bryant Parkway's eventual connection with Highway 183.

WHEREAS, Bryant Parkway connects Interstate 30, Highway 5, Saline County Airport, and Highway 183, which all promotes safety of transportation, furthers economic development within the City and surrounding communities, improves access between Bryant Public Schools' new elementary school and new junior high school, improves quality of life by connecting these locations within not only vehicles but dedicated pedestrian and bicycle trail, and represents a partnership between the City of Bryant, Saline County, Bryant School District, and Saline County Airport Commission.

WHEREAS this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

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

SECTION I: *The City of Bryant* will participate in accordance with its designated responsibility, including maintenance of this project, and participation in funding of the project.

SECTION II: *The Mayor* is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the STIP and HIP application and any follow up documentation required or requested.

SECTION III: *The Bryant City Council* pledges its full support and hereby authorizes the City of Bryant to cooperate with the appropriate national, state and local authorities to implement this application and any necessary supporting documentation.

THIS RESOLUTION adopted this \_\_\_\_\_ day of January, 2020.

Signed: \_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST: \_\_\_\_\_  
Sue Ashcraft, City Clerk

Approved as to form: \_\_\_\_\_  
City Attorney: Josh Farmer

## RESOLUTION 2020

### **A RESOLUTION TO DESIGNATE PUBLIC WORKS EMPLOYEES AS FIRST RESPONDERS AS FEDERALLY MANDATED BY THE PRESIDENT OF THE UNITED STATES**

**WHEREAS**, the American Public Works Association is a not-for-profit, international organization of more than 30,000 members involved in the field of public works. APWA serves its members by promoting professional excellence and public awareness through education, advocacy and the exchange of knowledge; and

**WHEREAS**, on May 7, 2018, the American Public Works Association announced the Association's adoption of a national Public Works First Responder symbol. The symbol is to be used throughout North America to recognize public works professionals' federally mandated role as first responders; and

**WHEREAS**, President George W. Bush issued Homeland Security Presidential Directive 5 (HSPD-5), Management of Domestic Incidents, in 2003, in which a public works response to emergencies and disasters is recognized as an absolute necessity, and the federal government is directed to include public works in all planning and response effort; and

**WHEREAS**, the Public Works First Responder symbol uses familiar colors—orange, black and white—and a design reminiscent of road construction, signs, safety cones and orange construction barrels. The Public Works First Responder symbol is expected to increase recognition of public works as first responders throughout North America; and

**WHEREAS**, by displaying the symbol wherever appropriate, public works agencies can raise awareness among all citizens, government officials, and other first responders about the critical role public works plays in emergency management efforts. The City of Bryant Public Works Department will ensure the symbol has maximum exposure in as many settings as possible—such as on fleet vehicles, license plates, letterhead, hard hats, uniforms, identification badges, public buildings, and offices; and

**WHEREAS**, The City of Bryant believes to best provide for the health, safety, and welfare of its citizens, it is appropriate to recognize our employees that put the citizens of The City of Bryant before themselves in time of emergency; and

**WHEREAS**, The City of Bryant Public Works Employees in multiple departments involved in Disaster Response and Recovery have demonstrated their skills and commitment multiple times throughout the years.



**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF BRYANT COUNCIL,** that employees of the departments of Public Works are recognized as First Responders and encourage businesses, organizations, community groups, and citizens to extend the many gratuitous offers and benefits provided to First Responders of our community.

This Resolution will become effective upon approval by County Council.

Adopted this \_\_\_\_\_.

COUNCIL OF THE CITY OF BRYANT