



**Bryant City Council
Regular Meeting
July 31st, 2018
Boswell Municipal Complex - City Hall Courtroom**

AGENDA

INVOCATION

PLEDGE OF ALLEGIANCE

CALL TO ORDER

APPROVAL OF MINUTES

Minutes

Approval of the June 26th Regular Meeting and the July 10th Special Meeting 2018 Minutes.

Documents:

[UNAPPROVED Regular City Council June 26 2018.pdf](#)
[MINUTES UNAPPROVED July 10 2018 SPECIAL Council Meeting.pdf](#)

COMMITTEE And COMMISSION REPORTS

ANNOUNCEMENTS And PRESENTATIONS

DEPARTMENT REPORTS

Legal/Planning/Code - Discussion regarding Small Cell Tower facilities.

Documents:

[20180726105149.pdf](#)

PUBLIC COMMENTS

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

OLD BUSINESS

Bond Project Updates

1. *Project Updates*

Storm Water Department

Presented and Requested by Council Member Lorne Gladden

2. Resolution - A Resolution Authorizing the City of Bryant to Develop Construction Plans and Accompanying Costs to Repair or Replace a Storm Water Pipe Located Under and Across 4314 Lexington Park Circle, In Bryant, Arkansas.

Documents:

[Lexington park Storm Drain Issue.pdf](#)

NEW BUSINESS

Finance

Presenters: Joy Black, Finance Director and Gary Welch, JWCK Audit Firm Partner

3. Presentation and Approval of the 2018 June Year to Date City Financial Report.

4. Presentation and Approval of the 2016 Annual Financial Report Audit from JWCK Firm.

5. Ordinance - An Ordinance Levying a Tax on all Real Property in the City of Bryant, Saline County, Arkansas for the Purposes provided by Law.

6. Ordinance - An Ordinance Levying a Tax on all Personal Property in the City of Bryant, Saline County, Arkansas for the Purposes provided by Law.

7. Ordinance - An Ordinance Authorizing Waiving of Competitive Bidding and Authorizing the Mayor to Execute an Agreement with BKD, CPAs and Advisors, for an Audit of IT Services for the City of Bryant; and For Other Purposes.

Documents:

[JUNEREPMTD.pdf](#)

[COBREP2016.pdf](#)

[2018 Real property millage ordinance.pdf](#)

[2018 Personal Property Millage.pdf](#)

[2018 0726 IT Audit Services Waive Competitive Bidding BKD Final.pdf](#)

Bryant Fire Department

Presenter: Chief JP Jordan

8. Request to sell two mobile homes currently used as fire stations

Documents:

[egovpertosell2018MH.pdf](#)

Planning & Community Development Department

Presenter: Truett Smith, Director of Planning and Community Development

9. Ordinance - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property From C-1 and R-M to C-1. (2625 Springhill Road)

Documents:

[Ordinance - Rezoning 2625 Springhill Road.pdf](#)

MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

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

**Bryant City Council
Regular Meeting**
June 26th, 2018
Boswell Municipal Complex-City Hall Courtroom

UNAPPROVED MINUTES
Six pages

INVOCATION BY: Council Member Higginbotham

PLEDGE OF ALLEGIANCE

CALL TO ORDER: By Mayor Dabbs at 6:31 pm

ROLL CALL: Council Member Present: Higginbotham, Roedel, Gladden, Permenter,
Miller, Henson, Scott, Billingsley

QUORUM PRESENT: Yes

Link for Listening to recording of the Council Meeting.
<https://ar-bryant3.civicplus.com/CivicMedia?VID=137>

COMMITTEE AND COMMISSION REPORTS:

- Truett Smith – Director of Planning – Listen at 5:05
- Chris Treat – Director of Parks – Listen at 9:14

Approval of Minutes:

Approval of the May 29 2018 Regular Council Minutes.

Motion to approve May 29th. 2018 Minutes by Council Member Billingsley, seconded by Council Member Scott. Voice vote: 8 yeas and 0 nays. Passed.

PRESENTATION: Bryant Mayor's Youth Advisory Council Check Presentation to - Saline County Imagination Library.

Shelly McFarland- Presented a check for \$4,024.54 to the Saline County Imagination Library.

DEPARTMENT REPORTS

NONE

OLD BUSINESS

Bond Project Updates: Graver Engineering and Baldwin and Shell Presenting. (Listen @ 26:00)

- Presenting in the absents of Graver Engineering – Mark Grimmett – Public Works Director.
- Presenting for Baldwin and Shell – Ken and Chris
- Jump Start update by Mayor Dabbs

Legal Department Presenter Chris Madison - Staff Attorney (Listen @ 24:00)

1. **Ordinance** - An Ordinance Providing for the City of Bryant's Award and Recognition Programs, Specifically the Charlie Broadway Community Excellence Award and the Dean Boswell Outstanding Achievement Award; and for Other Purposes.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Roedel, seconded by Council Member Scott. Voice vote: 8 yeas and 0 nays. Passed. Ordinance read by Staff Attorney Chris Madison.

Motion to adopt by Council Member Higginbotham, seconded by Council Member Gladden. Roll call vote: 8 yeas and 0 nays. Passed. **ORDINANCE 2018-20**

NEW BUSINESS

Council Member Gladden made a **motion to add** an item to the agenda, A Resolution Requiring the City of Bryant to Replace Storm Water Drain Pipe and Other Repairs at 4314 Lexington Park Circle in Bryant, Ar., seconded Council Miller. Voice vote: 8 yeas, no nays. Passed.

PUBLIC COMMENT:

NONE

Finance Finance Director, Joy Black - Presenting (Listen @ 30:00)

2. **Presentation and Approval** of the 2018 May Year to Date City Financial Report.

Motion to approve by Council Member Billingsley, seconded by Council Member Miller. Voice vote: 8 Yeas and no nays. Passed.

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, 2018 and ending December 31, 2018.

Motion to approve by Council Member Higginbotham, seconded by Council Member Roedel. Voice vote: 8 yeas and no nays. Passed. **RESOLUTION 2018-21**

(Listen @ 34:00)

4. **Ordinance**- An Ordinance Providing for the Permission to Destroy Certain Specified City Records per City Policy in Resolution 2015-5; And For Other Purposes including departments: Finance, Planning, Human Resources, Legal.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Permenter, seconded by Council Member Gladden. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Roedel, seconded by Council Member Higginbotham. Roll call vote: 8 yeas and no nays. Passed **ORDINANCE 2018-21**

ANIMAL CONTROL Tricia Power Presenting (Listen @ 38:11)

5. **Ordinance** - An ordinance amending animal control ordinance #1999-8, as amended by ordinance 1999-9, Clarifying Service of Citations, Establishing Minimum and Maximum Penalties for Violations; and For Other Purposes.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Scott, seconded by Council Member Higginbotham. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Roedel, seconded by Council Member Higginbotham. Roll call vote: 8 yeas and no nays. Passed **ORDINANCE 2018-22**

Bryant Fire Department Presenter: Chief JP Jordan (Listen @ 39:00)

6. **Ordinance with Emergency Clause** - An Ordinance To Waive The Competitive Bidding Process For Traffic Signalization For The New Fire Station Project Located At 2620 Northlake Rd And For Other Purposes.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Billingsley, seconded by Council Member Permenter. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Billingsley, seconded by Council Member Permenter. Roll call vote: 8 yeas and no nays. Passed **ORDINANCE 2018-23**

Motion to approve the Emergency Clause by Council Member Scott, seconded by Council Member Miller, Roll call vote: 8 yeas and no nays. Passed.

Code Enforcement Presenter: Greg Huggs (Listen @ 42:00)

7. **Public Hearing** regarding Clean Up Lien:

Open Public Hearing – Opened at 7:09 pm

Close Public Hearing – Closed at 7:09 pm

8. **Resolution**- A Resolution approving expenses associated with property clean up under Ordinance 2012-30.

Motion to approve by Council Member Scott, seconded by Council Member Roedel. Voice vote: 8 yeas and no nays. Passed. **RESOLUTION 2018 - 22**

Legal Department Presenter Chris Madison - Staff Attorney

9. **Ordinance** - An Ordinance to Rename a Portion of Snooks Lane within the Corporate Limits of the City of Bryant, Arkansas to Bryant Parkway; Providing for the Repeal of All Ordinances in Conflict; and Other Purposes.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Roedel, seconded by Council Member Billingsley. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Higginbotham, seconded by Council Member Scott. Roll call vote: 8 yeas and no nays. Passed **ORDINANCE 2018-24**

Parks And Recreation Presented by Chris Treat, Parks Director

10. Bryant Barracudas Swim Team **Use Agreement**- recommended by Parks Committee.

Motion to approve by Council Member Roedel, seconded by Council Member Scott. Voice vote: 8 Yeas and No Nays. Passed.

11. A **Resolution** Authorizing the Sale of John Deere 2653B and John Deere 260SL; and Other Purposes.

Motion to approve by Council Member Higginbotham, seconded by Council Member Scott. Voice vote: 8 Yeas and No Nays. Passed. **RESOLUTION 2018-23**

12. A **Resolution** Authorizing the City of Bryant to Sell and/or Dispose of Surplus Equipment, Fixtures and Items Owned by the City of Bryant.

Motion to approve by Council Member Billingsley, seconded by Council Member Higginbotham. Voice vote: 8 Yeas and No Nays. Passed. **RESOLUTION 2018-24**

Planning & Community Development Department Presenter - Truett Smith

13. **Ordinance** - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to Rezone Certain Property From PUD to PUD.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, seconded by Council Member Miller. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Higginbotham, seconded by Council Member Billingsley.
Roll call vote: 8 yeas and No nays. Passed **ORDINANCE 2018 - 25**

14. **Ordinance** - An Ordinance Amending the Comprehensive Zoning Ordinance of the City of Bryant to the Bryant Zoning Code; and to Grant a Variance to Ordinance NO. 2014-19's Spacing Requirements. (Listen @ 49:00)

Motion to suspend the rules and read first, second and third reading by title only by Council Member Scott. Second – NONE. **FAILED.**

15. **Ordinance** - An Ordinance Amending Ordinance NO. 2017-34 for the Annexation of Benjamin Grove Subdivision.

Motion to suspend the rules and read the first, second and third reading by title only by Council Member Higginbotham, seconded by Council Member Billingsley. 8 yeas and no nays. Passed Ordinance read by Chris Madison.

Motion to Adopt by Council Member Roedel, seconded by Council Member Scott.
Roll call vote: 8 yeas and no nays. Passed **ORDINANCE 2018- 26**

TWO ITEMS ADDED TO THE AGENDA:

This was added to the agenda at number 1 in New Business:

A **Resolution** Requiring the City of Bryant to Replace Storm Water Drain Pipe and Other Repairs at 4314 Lexington Park Circle in Bryant, Ar.

There was a discussion: **Motion** was made to TABLE until the July meeting by Council Member Gladden, seconded by Council Member Permenter. Voice vote: 8 yeas and no nays. **TABLED.**

Motion made to add an item to the agenda by Council Member Roedel, seconded by Council Member Billingsley. Voice vote: 8 yeas and no nays. (Listen @ 52:00)

Police Department : Presenter – Police - Chief Kizer
Police department has received some Military surplus equipment, an 18-wheeler and flatbed trailer, that is not being used. The police department also has a radar truck that is not being used and a prisoner transport van. The Police Department wants to swap that for a piece of equipment that was owned by the FBI from a company out of Little Rock. This will be an even swap.

Motion to approve by Council Member Higginbotham, seconded by Council Member Billingsley.
Voice vote: 8 yeas and no nays. Passed.

MAYOR COMMENTS

- The Mayor has been meeting with Johnson Controls. They are an Energy Efficient company regarding saving money. This will be on the agenda for July or August.
- Happy 4th of July.

COUNCIL COMMENTS

- Council Member Gladden – Thanked Chief Jorden (Fire Department) for all the outstanding work that he and the fire department is doing.

ADJOURNMENT

Motion to adjourn by Council Member Miller, seconded by Council Member Higginbotham.

Time: 7:21 pm. Recording # 54:38

Mayor Jill Dabbs

ATTEST

City Clerk Sue Ashcraft

Bryant City Council
Special Meeting
July 10th, 2018
6:00 PM
Boswell Municipal Complex-City Hall Courtroom

Unapproved Minutes

- **INVOCATION**
- **PLEDGE OF ALLEGIANCE**
- **CALL TO ORDER BY Mayor Dabbs at 6:00 pm.**

ROLL CALL:

Present: Scott, Gladden, Henson, Higginbotham, Miller, Roedel.

Absent: Billingsley, Permenter

PUBLIC COMMENTS

NONE

OLD BUSINESS

NONE

NEW BUSINESS

Finance - Presenting: Chris Treat, Parks Director or Joy Black, Finance Director

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

Motion to approve by Council Member Roedel, Seconded by Council Member Miller. Voice vote: 6 yeas and 2 nays - Absent – Billingsley, Permenter. Passed. **RESOLUTION 2018-25**

Planning and Community Development Department - Presenter Truett Smith Planning Director.
(Listen @ 5:00)

2. **Resolution** - A Resolution Expressing the Willingness of the City of Bryant to Apply for and Participate in Better Utilizing Investments to Leverage Development (BUILD) Transportation Grant.

Motion to approve by Council Member Higginbotham, Seconded by Council Member Gladden. Voice vote: 6 yeas and 2 nays Absent – Billingsley, Permenter. Passed **RESOLUTION 2018 - 26**

3. **Resolution** - A Resolution Recommending Change Orders to the Arkansas Department of Transportation for the Design of Highway 5. --Pending Planning Commission Approval.

Motion to approve by Council Member Henson, seconded by Council Member Gladden. Voice vote: 4 yeas and 4 nays – Council Member Miller and Scott and two absent. Failed.

DISCUSSION:

Motion to approve as amended by Council Member Roedel to read as, The Mayor is hereby authorized and directed to execute appropriate documents necessary to request consideration of this recommendation on behalf of the Bryant City Council, the Bryant Planning Commission and for the safety and benefit of the Citizens of Bryant, and that any proposed change by ARDOT be brought before Council for final approval, seconded by Council Member Gladden, Voice vote: 6 yeas and 2 nays - two absent and Passed **RESOLUTION 2018 - 27**

Public Works Department - Todd Mueller presenting (Listen @ 1:10:20)

4. Update from Garver Engineering

MAYOR COMMENTS

NONE

COUNCIL COMMENTS

Council Miller – Alcoa Parking (Listen @ 1:13:46)

ADJOURNMENT :

Motion to Adjourn by Council Member Roedel seconded by Council Member Scott. Voice Vote: 8 yeas. Passed. Recording time: 1:16:00

Mayor Jill Dabbs

ATTEST

City Clerk Sue Ashcraft

City of Bryant

TELEPHONE 501-943-0999 Ext. 0311
FACSIMILE 501-943-0992

210 S.W. 3RD STREET
BRYANT, AR 72022

July 26, 2018

Honorable Mayor Jill Dabbs; and
City of Bryant City Council

Re: Small Cell wireless facilities installation in City of Rights of Way and other City property

Dear Mayor and Council,

This technology is coming to our City. The Administration and staff seeks your input about your concerns, your questions, and your issues that you foresee. At some point, the industry will install this equipment and having appropriate guidelines in place helps the industry and Administration in this process. Staff has taken steps to learn about this technology; what other cities have done, and what other cities want to do going forward.

Administration Staff has been engaged in developing appropriate standards for the installation, appearance, functionality, and location of small cell tower facilities. Through this process, staff members have toured mock up towers located in North Little Rock. Staff has meet with representatives of different wireless providers to discuss technical aspects of this equipment and processes to review applications for this equipment. As attorney for the City in this process, I have conferred with numerous city attorneys from around the State and coordinated a conference call with approximately 7 other municipal jurisdictions and representatives from ARML. Some of those jurisdictions are working on their own enabling and controlling ordinance, and the others have completed their ordinances and adopted them.

The purpose of this letter is to solicit your input for the drafting of an ordinance that governs the installation of small cell facilities within the City of Bryant. This technology is a needed addition for the Citizens and is an emerging technology in the wireless communications field. These towers serve a much smaller geographic region, and depending on terrain may only serve a several hundred-foot radius from the tower, less than 500 feet.

The areas of concern that administration has identified through our research and discussions with other municipalities are:

Location issues:

- Spacing with existing infrastructure for access and maintenance;
- Desire to use existing poles, lights and utility for the antenna arrays if possible;
- Location of support equipment, such as power meters, conduit, electronic equipment boxes;
- Interference with City equipment;

Safety shutoff for protection of City Employees and Contractors;
Radio Frequency interference, and exposure to RF signals concerns; and
Opportunity to co-exist with City equipment, or utilization.

Aesthetic issues:

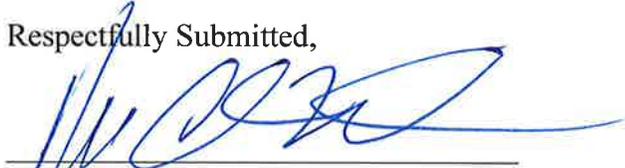
Blending with area, i.e. size, shape, and color concerns;
Stealth installation – Screening, utilizing existing equipment;
Residential versus commercial areas; and
Replacement of equipment with advancement of technology.

Administrative issues:

Process of application and review;
Limits on number of applications and site-specific examination;
Deployment timelines – thorough review without unnecessary delay;
Information needed on the application, i.e. existing utilities, aesthetics, scale drawings etc....;
Identification of owner of equipment;
FCC licensed entities only allowed to apply – or their authorized agents; and
Application and permit fees, franchise fees – Balance cost to industry and promoting deployment of technology.

The Planning Commission will provide its input on this topic at its next meeting. Please provide Truett Smith, Greg Huggs, or myself with your thoughts, questions, concerns and ideas regarding a general ordinance for the installation of small cell facilities in the City of Bryant.

Respectfully Submitted,



Richard "Chris" Madison
Staff Attorney – City of Bryant



Greg Huggs
Code Enforcement Director



Truett Smith
Planning Director

RESOLUTION NO. 2018-_____

A RESOLUTION AUTHORIZING THE CITY OF BRYANT TO DEVELOP CONSTRUCTION PLANS AND ACCOMPANYING COSTS TO REPAIR OR REPLACE A STORM WATER PIPE LOCATED UNDER AND ACROSS 4314 LEXINGTON PARK CIRCLE, IN BRYANT, ARKANSAS

WHEREAS, the City of Bryant maintains a storm water inlet within the street right of way at the property line of 4314 Lexington Park Circle, Bryant, Arkansas 72022, the inlet, constructed by the development in 1993 leads to a storm water pipe that runs in a North Easterly direction to discharge storm water into the platted easement behind 4314 Lexington Park Circle.

WHEREAS, the Drain Pipe located on the property of 4314 Lexington Park Circle has deteriorated since its installation in approximately 1993, and exists completely outside of the street right of way, and exists without a dedicated drainage easement across 4314 Lexington Park Circle, and due to its lack of maintenance since installation in approximately 1993, may be the cause or could cause damage to the surrounding area, such damage may include causing sink holes and fence damage.

WHEREAS, the Drain Pipe is approximately 240 feet in length from the curb of the street to its approximate outfall into the drainage easement North and East of 4314 Lexington Park Circle.

WHEREAS, it is unknown what the anticipated costs are to remove and/or repair the existing drainpipe, fencing, sod and other items necessary for such project, in conformance with current City Ordinances and Standards.

WHEREAS, the City Council finds it necessary to develop a plan to review the anticipated costs of construction or repair, identify any necessary documents for contractors or landowners to perform the work, if City Council determines such work should be completed, and if City Council finds that such work should be completed, when such work should begin and what budgetary line item such project will be paid from.

WHEREAS, The City of Bryant City Council directs the City Storm water department to engage such professionals as necessary to develop construction plans, specifications, and other such documents necessary to repair or replace the drain pipe located across and under 4314 Lexington Park Circle, and to have such professionals provide a cost estimate for this project, including mobilization, materials, and returning the property to its present condition.

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

Section 1. REQUIREMENT: The City Council of the City of Bryant hereby directs that the Stormwater Department engage such professionals to develop construction plans for the repair and/or replacement of the stormwater pipe that crosses under 4314 Lexington Park Circle; and to develop and report the anticipated costs of such repair and/or replacement to the City Council. This information is necessary so that City Council may decide whether to perform such

repair or replacement and from what line items such repairs or replacement shall be paid from, so that such line items are appropriately adjusted within the Annual City Budget.

Section 3. EFFECTIVE DATE: This Resolution shall take effect immediately upon its final passage and the City Staff shall execute the requirements of this Resolution and report the findings of probable costs for this project within 60 days.

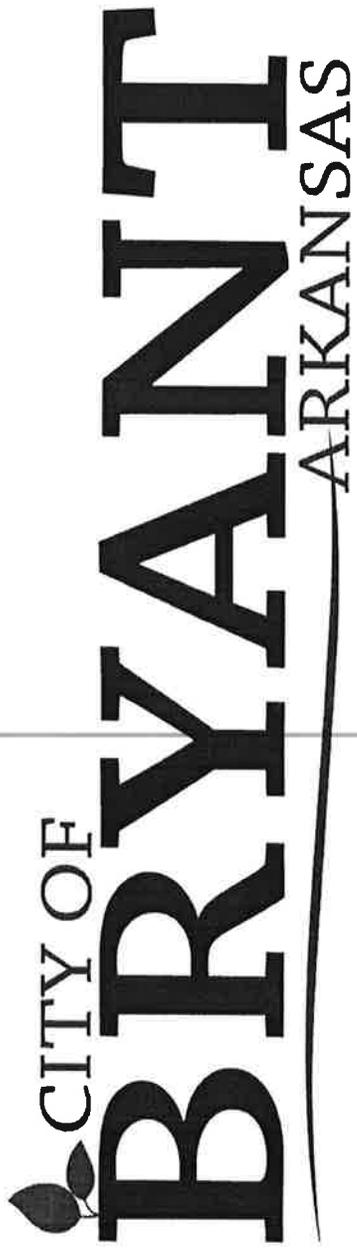
PASSED AND APPROVED this ___ day of _____, 2018.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk



Financial Report

June 2018



General - Executive Summary Revenue & Expenditures

June 2018

	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
Revenues:																	
General	13,670,304	6,885,152	1,131,434	994,253	1,261,345	1,281,165	1,283,846	1,247,336	-	-	-	-	-	-	7,199,360	364,228	6,470,924
Administration	5,707,250	2,853,625	467,076	434,469	515,144	388,976	377,740	498,425	-	-	-	-	-	-	2,881,730	28,105	2,825,520
PCD	7,000	3,500	746	37	75	396	25	1,014	-	-	-	-	-	-	2,293	(1,207)	4,707
Animal Control	477,500	238,750	39,693	38,069	39,713	42,113	36,535	40,502	-	-	-	-	-	-	236,515	(235)	236,985
Court	719,420	359,710	54,365	45,679	51,517	60,618	98,918	53,152	-	-	-	-	-	-	364,249	4,539	355,171
Parks	2,008,768	1,004,394	188,664	140,521	165,532	250,054	175,250	194,467	-	-	-	-	-	-	1,114,489	110,105	894,279
Fire	2,871,321	1,435,661	217,234	217,679	247,763	247,763	247,763	285,892	-	-	-	-	-	-	1,474,256	38,585	1,397,065
Police	1,555,000	777,500	121,225	100,973	119,901	248,567	96,677	124,906	-	-	-	-	-	-	814,448	36,948	740,552
Code	324,045	162,023	42,541	16,826	121,680	42,757	46,718	38,679	-	-	-	-	-	-	309,400	147,378	14,645
Total Revenues	13,670,304	6,835,152	1,131,434	994,253	1,261,345	1,281,165	1,283,846	1,247,336	-	-	-	-	-	-	7,199,360	364,228	6,470,924
Expenditures:																	
General	15,492,557	7,746,278	935,502	1,752,049	1,250,436	1,161,110	1,147,612	1,330,473	-	-	-	-	-	-	7,199,360	148,896	7,895,174
Administration	1,181,789	590,894	44,029	54,833	94,196	40,794	66,394	80,852	-	-	-	-	-	-	381,197	209,697	800,592
PCD	379,804	189,902	48,847	8,667	60,224	15,903	9,465	21,632	-	-	-	-	-	-	164,777	25,125	215,027
Animal Control	480,261	240,130	26,210	28,205	30,499	30,904	24,295	43,306	-	-	-	-	-	-	183,019	57,111	297,241
Court	436,990	218,495	30,667	30,836	33,638	31,210	33,091	39,971	-	-	-	-	-	-	199,414	19,081	237,576
Parks	2,942,313	1,471,156	150,672	150,622	227,626	436,728	314,772	245,060	-	-	-	-	-	-	1,525,480	(54,324)	1,416,633
Fire	5,185,539	2,592,770	259,170	1,066,287	335,162	266,437	285,975	391,008	-	-	-	-	-	-	2,604,032	(11,263)	2,581,507
Police	4,523,486	2,261,743	351,684	383,277	436,326	334,857	365,122	469,900	-	-	-	-	-	-	2,361,167	(99,424)	2,162,319
Code	362,376	181,188	24,240	28,293	32,766	24,677	26,676	38,645	-	-	-	-	-	-	178,297	2,882	184,080
Total Expenditures	15,492,557	7,746,278	935,502	1,752,049	1,250,436	1,161,110	1,147,612	1,330,473	-	-	-	-	-	-	7,597,383	144,896	7,895,174
Excess (Deficit) of Revenues over Expenditures	(1,822,253)	(911,126)	195,932	(757,796)	10,909	100,055	136,034	(83,137)	-	-	-	-	-	-	(398,003)	-	(398,003)

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
Revenues:																	
Street	2,822,445	1,411,223	225,264	216,143	210,500	235,783	331,583	267,606	-	-	-	-	-	-	1,458,678	77,656	1,335,567
Total Revenues	2,822,445	1,411,223	225,264	216,143	210,500	235,783	331,583	267,606	-	-	-	-	-	-	1,458,678	77,656	1,335,567
Expenditures:																	
Street	5,684,954	2,942,477	126,575	276,128	322,837	235,533	262,229	707,555	-	-	-	-	-	-	1,922,657	1,018,820	3,962,297
Total Expenditures	5,684,954	2,942,477	126,575	276,128	322,837	235,533	262,229	707,555	-	-	-	-	-	-	1,922,657	1,018,820	3,962,297
Excess (Deficit) of Revenues over Expenditures	(3,062,509)	(1,531,254)	96,689	(59,985)	(112,337)	450	79,354	(439,949)	-	-	-	-	-	-	(433,779)	-	(433,779)



Cash Reserves

Reviewed 2/14/18	June 2018			
	120 days cash = \$4.2M			
Funds:				
001	Gen Operating Acct	4,392,472	125	Administration
002	Sales Tax Fund	1,498,972	43	Animal Control
005	Designated Tax	952,802	27	Parks
		6,844,246	196	Fire
		(127,715)	-4	Police
		(127,186)	-4	GF Totals
		(50,000)	-1	
		6,539,345	187	

Springhill Fire Department (see details below) \$190,901 obligated \$28,751 HillFarm

Emergency Telephone Service (See details below) \$162,150 Springhill

Parks FEMA Money Reserved for Flooding (added June of 2018)
 \$5K used for Pier Flood Damage

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2018)	\$ 128,481	Beginning Balance (as of January 1, 2018)	\$ 116,808
2018 Revenue (Act 001-0510-4152)	\$ -	2018 Revenue (Act 001-0610-4650)	\$ 84,468
2018 Expenses (Act 001-0510-5XXX all)	\$ 767	2018 Expenses (Act 001-0610-5650)	\$ 74,090
Current Balance as of this report ending date	\$ 127,715	Current Balance as of this report ending date	\$ 127,186

Emergency Telephone Service

Beginning Balance (as of January 1, 2018)	\$ 116,808
2018 Revenue (Act 001-0610-4650)	\$ 84,468
2018 Expenses (Act 001-0610-5650)	\$ 74,090
Current Balance as of this report ending date	\$ 127,186

Street Funds:

080	Operating Acct	1,278,801
005	Designated Tax	885,603
	Capital	2,164,403
		3,702,388

Watch Cash Flows Carefully

Vehicles	\$169,500
Equipment	\$328,000
Infrastructure	\$125,000
Projects (Multi Year)	\$2,506,396.24
Overlays	\$573,491.28
Total Capital	\$3,702,388

Alcoa

Bryant Pkw Hilldale/Hilltop	1,500,000
Jump Start	400,000
Roundabout	126,000
Originally Approved Budget	2,547,396



Water .Wastewater Cash Reserves

June 2018

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

Funds:

	Revenue Fund	
500	2,809,168	
510	1,906,372	
	4,715,540	246

Reserved - Fixed Assets Vehicles	510-0900-5808	44,500	2
Reserved - Fixed Assets Infrastructure	510-0900-5816	2,026,000	106
Reserved - Fixed Assets Equipment	510-0900-5821	55,000	3
Reserved - Fixed Assets DeGray Agree	510-0900-5822	95,000	5
Reserved - Fixed Assets Vehicles	510-0950-5808	109,500	6
Reserved - Fixed Assets Equipment	510-0950-5810	425,500	22
Reserved - Fixed Assets Infrastructure	510-0950-5816	2,357,080	123
Reserved - Dewatering Facility	510-0950-5819	1,000,000	52
		6,112,580	319
Difference			-73

Water Infrastructure

- 250 Bryant Pkwy
- 500 Main Replacement
- 48 old hydrant replacement
- 950 hwy 5 related

280 Waterline replacements
2028 Original Budget

Wastewater Infrastructure

- 75 screen inlet upgrades
- 1098 CAO
- 45 Blower Rebuilds
- 175 Filter Upgrades
- 700 hwy 5 related
- 275 Lift Station Rehab

2368 Original Budget

City of Bryant - Financial Statements

	001	002	003	005	010	020	030	031	045	050	051	055	060	061	062	066
	General Fund	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Electronic Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax O&M	Fire Donation	Act 833 of 1991	Fire 3/8 Sales Tax	Police Donation	Act 918 of 1983	Act 988 of 1991	Federal Drug Control
REVENUE																
Taxes - Sales	3,341	364,338			364,338							136,627				
Taxes - Property	90,166								45,542		11,089					
Licenses Permits & Fees	39,175															
Membership Fees	26,309															
Rental Fees	14,380															
Park Program Fees	11,392															
Fines & Forfeitures	51,405															
Sales of Services	40,161			82,836			30,226	3,607						1,343	1,012	
Miscellaneous Rev	50,266															
Intergovernmental	908,638															
Reimbursement	295															
Sale of Equipment	7,956															
Donation Revenue																
Grant Revenue																
Bond Revenue																
Sponsorships	3,667															
Interest Revenue	186	60	50	75												
Total Revenue	1,247,336	364,398	82,886	364,414	0	1	30,226	3,611	45,547	0	11,090	136,629	0	1,344	1,013	0
Expense																
Personnel Cost	1,078,441															
Building & Ground Exp	85,027															
Vehicle Expense	32,835															
Supply Expense	19,299															
Operations Expense	11,344						29,832	2,831								
Professional Services	27,543															
Miscellaneous	27,558															
Intergovernmental		371,000	90,890	426,408												
Contract/Don Expense																
Grant Expense																
Bond Expense																
Fixed Assets	44,650															
Interest Expense	3,777															
Construction Projects																
Total Expense	1,330,474	371,000	90,890	426,408	0	19	30,226	2,996	46,375	0	2,831	139,125	0	0	0	0
Change in Fund Balance/Net Position	(83,138)	(6,602)	(8,004)	(61,995)	0	(18)	0	615	(828)	0	8,259	(2,496)	0	1,344	1,013	0
Beginning Fund Balance/Net Position	4,475,609	1,505,574	1,325,482	1,900,399	67	(2,771)	2	78,950	112,997	3,215	32,063	53,786	1,604	38,992	22,780	2,345
Ending Fund Balance/Net Position	4,392,472	1,498,972	1,321,478	1,838,404	67	(2,789)	2	79,564	112,169	3,215	40,322	51,290	1,604	40,337	23,793	2,345
End Bank Bal	5,298,693	1,498,972	1,321,477	1,838,405	426,071	22,390	1	82,560	112,169	3,214	42,773	51,290	1,604	40,336	23,793	2,345
Outstand Checks	49,922				418,730			2,996								
Dep in Transit	(4,928)				(910,846)											
GL on Bank Recon	5,253,699	1,498,972	1,321,477	1,838,405	918,187	22,390	1	79,564	112,169	3,214	40,320	51,290	1,604	40,336	23,793	2,345
Other Bal Sheet Items	861,227	(1)	(1)	(1)	918,120	25,179	(1)	(1)	0	(1)	(2)	0	(0)	(0)	(0)	(0)

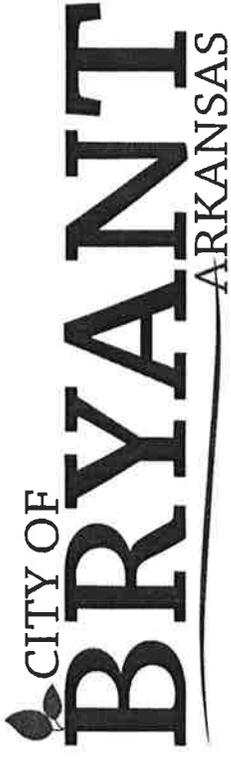
	068	080	110	113	114	147	157	165	185	186	187	188	500	510	515
	State Drug Control	Street Fund	Special Redemp Fund	Debt Service Reserve	Bond Fund	Park&Rec Const Fund	Fire Const Fund	Police Fleet (reused as Fire/Pks Lease)	Street Bond 2016 DS	Street Bond 2016 DSR	Stre Const Fund	Street Bond 2016 Construction	Revenue Water	Water Operating	Stormwater Utility
REVENUE															
Taxes - Sales		31,084													
Taxes - Property		124,446													
Licenses Permits & Fees															
Memberships Fees															
Rental Fees															
Park Program Fees															
Fines & Forfeitures															
Sales of Services															
Miscellaneous Rev		676											1,650,667	815	
Intergovernmental		111,333							53,827				49	2,000,000	48,846
Reimbursement															
Sale of Equipment															
Donation Revenue															
Grant Revenue															
Bond Revenue					182,169										
Sponsorships															
Interest Revenue	1	67	1,037	1,029	1,435	5,252	3,980	0	232	441	19,697	50			5
Total Revenue	1	267,606	1,037	1,029	183,604	5,252	3,980	0	54,059	441	19,697	50	1,667,373	2,000,815	48,851
Expense															
Personnel Cost		109,206													
Building & Ground Exp		3,883												184,340	
Vehicle Expense		10,541												28,739	
Supply Expense		21,968												14,371	
Operations Expense		9,853												174,736	
Professional Services		36,795												28,913	
Miscellaneous		4,763												24,450	
Intergovernmental														484	
Contract/Don Expense														2,084,744	35,868
Grant Expense															
Bond Expense		510,546				553,322									
Fixed Assets									83					83,472	
Interest Expense														212,704	36,331
Construction Projects														42,871	
Total Expense	0	707,555	0	1,029	553,322	140,415	751,726	0	83	0	105,970	0	2,091,129	854,887	36,331
Change in Fund Balance/Net Position	1	(439,948)	1,037	0	(369,718)	(135,163)	(747,746)	0	53,976	441	(86,273)	50	(423,756)	1,145,928	12,520
Beginning Fund Balance/Net Position	13,578	1,718,749	5,942	742,409	1,187,874	3,777,383	2,805,814	315,693	220,037	326,547	14,208,054	37,244	3,232,924	760,444	99,298
Ending Fund Balance/Net Position	13,578	1,278,801	6,979	742,409	818,156	3,642,219	2,058,068	315,693	274,013	326,988	14,121,781	37,295	2,809,168	1,906,372	111,818
End Bank Bal	13,579	1,323,370	6,979	742,409	818,156	3,642,219	2,058,068	0	274,013	326,988	14,121,781	37,295	1,493,079	1,812,677	140,818
Outstand Checks		49,726											16,148	46,151	29,000
Dep in Transit													(44,728)		
GL on Bank Recon	13,579	1,273,645	6,979	742,409	818,156	3,642,219	2,058,068	0	274,013	326,988	14,121,781	37,295	1,521,659	1,766,526	111,818
Other Bal Sheet Items	0	(5,156)	0	0	0	0	0	(315,693)	0	(0)	(0)	(0)	(1,287,509)	(139,846)	0

	525	535	550	555	560	604	606
	Depreciation WW	Sub-Div Impact	Water Impact	Impact WW	Salem Royalty	W/WW Ref Rev Bds 2017 Bd Fd	W/WW Ref Rev Bds 2017 DSR
							Totals
REVENUE							
Taxes - Sales							945,271
Taxes - Property							225,700
Licenses Permits & Fees							39,175
Membership Fees							26,309
Rental Fees							14,380
Fines & Forfeitures							11,392
Sales of Services							87,594
Miscellaneous Rev							1,773,665
Intergovernmental	35,868		14,000	21,800	98		68,414
Reimbursement							3,194,460
Sale of Equipment							295
Donation Revenue							7,956
Grant Revenue							0
Bond Revenue							0
Sponsorships							182,169
Interest Revenue							3,667
Total Revenue	35,868	1	14,014	21,817	100	43,641	6,658,088
Expense							
Personnel Cost							1,372,381
Building & Ground Exp							117,649
Vehicle Expense							57,748
Supply Expense							216,004
Operations Expense							88,673
Professional Services							88,788
Miscellaneous							60,224
Intergovernmental							3,195,440
Contract/Don Expense							19
Grant Expense							0
Bond Expense						69,608	706,485
Fixed Assets							804,231
Interest Expense							46,648
Construction Projects							998,111
Total Expense	0	0	0	0	0	69,608	7,752,400
Change in Fund Balance/Net Position	35,868	1	14,014	21,817	100	(25,968)	356
Beginning Fund Balance/Net Position	1,334,359	20,720	337,373	401,181	43,166	260,060	263,671
Ending Fund Balance/Net Position	1,370,227	20,720	351,387	422,998	43,266	234,092	40,573,304
End Bank Bal	1,370,226	20,720	351,387	422,998	43,267	234,092	40,284,243
Outstand Checks							615,125
Dep in Transit							(960,501)
GL on Bank Recon	1,370,226	20,720	351,387	422,998	43,267	234,092	40,629,619
Other Bal Sheet Items	(0)	(0)	0	0	1	0	56,315

General Ledger

Budget Status

User: jblack
 Printed: 7/12/2018 - 2:43 PM
 Period: 6, 2018



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
R68	Donation Revenue							
001-0000-4680	Donation Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R68 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
Dept 001-0100	Administration							
R15	Taxes - Property							
001-0100-4150	State Turnback	258,000.00	18,164.38	126,657.01	131,342.99	0.00	131,342.99	50.91
001-0100-4151	Saline County Treas - Turnback	550,000.00	72,001.16	305,407.79	244,592.21	0.00	244,592.21	44.47
	R15 Sub Totals:	808,000.00	90,165.54	432,064.80	375,935.20	0.00	375,935.20	46.53
R60	Miscellaneous Revenue							
001-0100-4600	Miscellaneous Revenue	1,000.00	10.56	228.82	771.18	0.00	771.18	77.12
	R60 Sub Totals:	1,000.00	10.56	228.82	771.18	0.00	771.18	77.12
R62	Intergovernmental Tsfrs							
001-0100-4627	Xfer from Sales Tax	4,452,000.00	371,000.00	2,226,000.00	2,226,000.00	0.00	2,226,000.00	50.00
001-0100-4628	Xfer Franchise Tax Fd 21	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
001-0100-4629	Xfer Franchise Tax Fd21	444,750.00	37,062.50	222,375.00	222,375.00	0.00	222,375.00	50.00
R62 Sub Totals:		4,896,750.00	408,062.50	2,448,375.00	2,448,375.00	0.00	2,448,375.00	50.00
R70	Grant Revenue							
001-0100-4700	Grant Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
001-0100-4850	Interest Revenue	1,500.00	186.08	1,061.51	438.49	0.00	438.49	29.23
R85 Sub Totals:		1,500.00	186.08	1,061.51	438.49	0.00	438.49	29.23
Revenue Sub Totals:		5,707,250.00	498,424.68	2,881,730.13	2,825,519.87	0.00	2,825,519.87	49.51
E01	Personnel Expense							
001-0100-5000	Salary Expense	596,077.95	63,009.94	274,961.78	321,116.17	0.00	321,116.17	53.87
001-0100-5001	Elected Off. 2009-24,2011-27	206,263.04	21,087.78	103,191.58	103,071.46	0.00	103,071.46	49.97
001-0100-5005	SWB Reimbursement	-610,000.00	-50,833.34	-305,000.04	-304,999.96	0.00	-304,999.96	0.00
001-0100-5010	Overtime Expense	5,000.00	152.84	898.26	4,101.74	0.00	4,101.74	82.03
001-0100-5020	FICA Expense	63,544.91	6,357.41	28,359.84	35,185.07	0.00	35,185.07	55.37
001-0100-5022	Unemployment Expense	2,160.00	0.00	677.13	1,482.87	0.00	1,482.87	68.65
001-0100-5025	Worker's Comp Expense	2,000.00	0.00	1,835.17	164.83	0.00	164.83	8.24
001-0100-5030	APERS Expense	116,574.52	11,332.54	50,114.03	66,460.49	0.00	66,460.49	57.01
001-0100-5038	Pension Expense	2,152.44	179.37	1,076.22	1,076.22	0.00	1,076.22	50.00
001-0100-5040	Health Insurance Expense	94,580.76	6,280.77	41,932.31	52,648.45	0.00	52,648.45	55.67
001-0100-5042	Employee Assistance Program	4,500.00	375.00	2,250.00	2,250.00	0.00	2,250.00	50.00
001-0100-5050	Physical & Drug Screen Exp	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-0100-5054	BYOD - Admin	1,175.00	100.00	650.00	525.00	0.00	525.00	44.68
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	692.28	2,999.88	3,000.12	0.00	3,000.12	50.00
001-0100-5060	Travel & Training Expense	13,400.00	2,596.96	9,958.55	3,441.45	0.00	3,441.45	25.68
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	1,205.60	3,990.30	2,509.70	187.00	2,322.70	35.73
001-0100-5063	Travel & Training - City Clerk	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0100-5065	First Aid Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E01 Sub Totals:		512,528.62	62,537.15	217,895.01	294,633.61	187.00	294,446.61	57.45
E10	Building & Grounds Exp							
001-0100-5102	Repairs & Maint - Building	35,000.00	1,210.75	5,694.90	29,305.10	1,979.09	27,326.01	78.07
001-0100-5104	Repairs & Maint - Grounds	6,500.00	45.29	486.75	6,013.25	594.19	5,419.06	83.37
001-0100-5110	Utilities - Electric	7,000.00	271.48	2,814.52	4,185.48	0.00	4,185.48	59.79
001-0100-5111	Utilities - Gas	1,000.00	11.83	724.22	275.78	0.00	275.78	27.58
001-0100-5112	Utilities - Water	750.00	46.27	303.38	446.62	0.00	446.62	59.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5115	Communication Exp - Telephone	14,010.00	1,144.57	6,614.74	7,395.26	0.00	7,395.26	52.79
001-0100-5116	Communication Exp - Cellular	7,800.00	776.31	3,516.64	4,283.36	0.00	4,283.36	54.91
001-0100-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0100-5130	Sanitation	1,080.00	86.25	517.50	562.50	0.00	562.50	52.08
001-0100-5142	Janitorial Supplies and Main	3,560.00	-25.92	1,844.63	1,715.37	1,407.52	307.85	8.65
001-0100-5145	Tools	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E10 Sub Totals:	79,200.00	3,566.83	22,517.28	56,682.72	3,980.80	52,701.92	66.54
E20	Vehicle Expense							
001-0100-5200	Fuel Expense	1,500.00	278.18	768.58	731.42	0.00	731.42	48.76
001-0100-5212	Service & Repair - Equipment	1,000.00	0.00	111.25	888.75	0.00	888.75	88.88
001-0100-5225	Insurance Expense - Vehicle	900.00	0.00	118.74	781.26	0.00	781.26	86.81
	E20 Sub Totals:	3,400.00	278.18	998.57	2,401.43	0.00	2,401.43	70.63
E30	Supply Expense							
001-0100-5300	Supplies - Office	9,000.00	521.37	3,214.09	5,785.91	883.52	4,902.39	54.47
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	429.96	1,570.04	0.00	1,570.04	78.50
001-0100-5350	Postage Expense	3,000.00	493.96	493.96	2,506.04	0.00	2,506.04	83.53
	E30 Sub Totals:	14,000.00	1,015.33	4,138.01	9,861.99	883.52	8,978.47	64.13
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	42,500.00	1,618.00	3,231.26	39,268.74	28.00	39,240.74	92.33
001-0100-5505	Mayor's Expense	3,000.00	368.99	636.90	2,363.10	19.99	2,343.11	78.10
001-0100-5506	City Clerk Expense	5,000.00	0.00	294.18	4,705.82	0.00	4,705.82	94.12
001-0100-5510	Meeting Expense	500.00	0.00	11.65	488.35	0.00	488.35	97.67
	E40 Sub Totals:	51,000.00	1,986.99	4,173.99	46,826.01	47.99	46,778.02	91.72
E55	Professional Services							
001-0100-5550	Prof Services - Acctg & Audit	10,500.00	0.00	10,490.00	10.00	0.00	10.00	0.10
001-0100-5553	Prof Services - Advertising	7,500.00	272.89	2,793.43	4,706.57	3,000.00	1,706.57	22.75
001-0100-5583	Prof Services - Legal	25,000.00	2,527.06	10,470.87	14,529.13	900.00	13,629.13	54.52
001-0100-5586	Prof Services - Other	32,500.00	1,500.00	7,786.00	24,714.00	15,286.00	9,428.00	29.01
001-0100-5588	Prof Services - Legal Notices	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5589	Prof Services - Printing	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E55 Sub Totals:	80,600.00	4,299.95	31,540.30	49,059.70	19,186.00	29,873.70	37.06
E60	Miscellaneous Expense							
001-0100-5600	Miscellaneous Expense	100.00	0.00	248.71	-148.71	0.00	-148.71	0.00
001-0100-5604	Hardware - New & Renewals	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5608	Software - New & Renewals	56,240.00	0.00	1,009.99	55,230.01	0.00	55,230.01	98.20
	E60 Sub Totals:	58,340.00	0.00	1,258.70	57,081.30	0.00	57,081.30	97.84

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E68	Donation Expense							
001-0100-5680	Boys and Girls Club Contract	35,000.00	0.00	17,500.00	17,500.00	0.00	17,500.00	50.00
001-0100-5681	Sr. Adults Contract	20,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	50.00
001-0100-5682	Historic Society Contract	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
	E68 Sub Totals:	65,000.00	0.00	27,500.00	37,500.00	10,000.00	27,500.00	42.31
E80	Fixed Assets							
001-0100-5810	Fixed Assets - Equipment	5,420.25	0.00	5,420.25	0.00	0.00	0.00	0.00
	E80 Sub Totals:	5,420.25	0.00	5,420.25	0.00	0.00	0.00	0.00
	Expense Sub Totals:	869,488.87	73,684.43	315,442.11	554,046.76	34,285.31	519,761.45	59.78
Dept 001-0110	Dept 0100 Sub Totals:	-4,837,761.13	-424,740.25	-2,566,288.02	-2,271,473.11	34,285.31		
E60	Information Technology							
	Miscellaneous Expense							
001-0110-5604	Hardware - New & Renewals	129,800.00	0.00	35.02	129,764.98	677.28	129,087.70	99.45
001-0110-5606	IT Projects & Labor	91,400.00	4,800.00	30,800.00	60,600.00	0.00	60,600.00	66.30
001-0110-5608	Software - New & Renewals	52,300.00	1,013.99	12,820.33	39,479.67	69.90	39,409.77	75.35
001-0110-5610	Website	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	100.00
001-0110-5612	IT Tools & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0110-5614	Copiers & Maintenance	31,200.00	1,197.32	4,051.79	27,148.21	4,809.23	22,338.98	71.60
	E60 Sub Totals:	312,300.00	7,011.31	47,707.14	264,592.86	5,556.41	259,036.45	82.94
	Expense Sub Totals:	312,300.00	7,011.31	47,707.14	264,592.86	5,556.41	259,036.45	82.94
Dept 001-0120	Dept 0110 Sub Totals:	312,300.00	7,011.31	47,707.14	264,592.86	5,556.41		
R20	Planning & Development							
	Licenses Permits & Fees							
001-0120-4206	Annex/Rezoning Fees	2,500.00	40.00	300.00	2,200.00	0.00	2,200.00	88.00
001-0120-4250	Subdivision Plat & Filing Fees	4,500.00	974.00	1,993.00	2,507.00	0.00	2,507.00	55.71
	R20 Sub Totals:	7,000.00	1,014.00	2,293.00	4,707.00	0.00	4,707.00	67.24
	Revenue Sub Totals:	7,000.00	1,014.00	2,293.00	4,707.00	0.00	4,707.00	67.24
E01	Personnel Expense							
001-0120-5000	Salary Expense	72,300.00	7,949.00	35,730.00	36,570.00	0.00	36,570.00	50.58
001-0120-5010	Overtime Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0120-5020	FICA Expense	5,001.80	605.53	2,717.92	2,283.88	0.00	2,283.88	45.66
001-0120-5022	Unemployment Expense	360.00	0.00	60.00	300.00	0.00	300.00	83.33
001-0120-5025	Worker's Comp Expense	1,200.00	0.00	500.00	700.00	0.00	700.00	58.33

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5030	APERS Expense	7,978.38	1,021.29	4,363.05	3,615.33	0.00	3,615.33	45.31
001-0120-5040	Health Insurance Expense	10,007.52	409.00	2,454.00	7,553.52	0.00	7,553.52	75.48
001-0120-5050	Physical & Drug Screen Exp	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-0120-5060	Travel & Training Expense	6,400.00	1,565.71	3,954.73	2,445.27	0.00	2,445.27	38.21
	E01 Sub Totals:	103,897.70	11,550.53	49,779.70	54,118.00	0.00	54,118.00	52.09
E10	Building & Grounds Exp							
001-0120-5110	Utilities - Electric	1,560.00	67.87	523.83	1,036.17	0.00	1,036.17	66.42
001-0120-5111	Utilities - Gas	310.00	2.95	181.04	128.96	0.00	128.96	41.60
001-0120-5112	Utilities - Water	150.00	11.57	126.10	23.90	0.00	23.90	15.93
001-0120-5115	Communication Exp - Telephone	1,300.00	106.27	607.85	692.15	0.00	692.15	53.24
001-0120-5116	Communication Exp - Cellular	720.00	0.00	67.27	652.73	0.00	652.73	90.66
001-0120-5130	Sanitation	300.00	21.56	129.36	170.64	0.00	170.64	56.88
	E10 Sub Totals:	4,340.00	210.22	1,635.45	2,704.55	0.00	2,704.55	62.32
E30	Supply Expense							
001-0120-5300	Supplies - Office	700.00	63.37	128.77	571.23	10.74	560.49	80.07
001-0120-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E30 Sub Totals:	1,200.00	63.37	128.77	1,071.23	10.74	1,060.49	88.37
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	20,000.00	0.00	17,420.66	2,579.34	0.00	2,579.34	12.90
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E40 Sub Totals:	20,100.00	0.00	17,420.66	2,679.34	0.00	2,679.34	13.33
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	272.88	344.38	1,655.62	0.00	1,655.62	82.78
001-0120-5571	Prof Services - Engineering	12,960.00	2,203.20	5,508.00	7,452.00	1,101.60	6,350.40	49.00
001-0120-5589	Prof Services - Printing	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	E55 Sub Totals:	15,260.00	2,476.08	5,852.38	9,407.62	1,101.60	8,306.02	54.43
E60	Miscellaneous Expense							
001-0120-5600	Miscellaneous Expense	227,755.80	7,331.30	89,959.97	137,795.83	3,000.00	134,795.83	59.18
001-0120-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0120-5608	Software - New & Renewals	2,250.00	0.00	0.00	2,250.00	0.00	2,250.00	100.00
	E60 Sub Totals:	235,005.80	7,331.30	89,959.97	145,045.83	3,000.00	142,045.83	60.44
	Expense Sub Totals:	379,803.50	21,631.50	164,776.93	215,026.57	4,112.34	210,914.23	55.53
	Dept 0120 Sub Totals:	372,803.50	20,617.50	162,483.93	210,319.57	4,112.34		
Dept 001-0200	Animal Control							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R20	Licenses Permits & Fees							
001-0200-4202	Adoption Revenue	4,000.00	561.00	2,071.00	1,929.00	15.00	1,914.00	47.85
001-0200-4222	Misc Revenue - Animal Control	8,000.00	1,185.00	5,445.33	2,554.67	20.00	2,554.67	31.68
001-0200-4224	Dog License Fee	2,000.00	57.50	798.50	1,201.50	0.00	1,201.50	60.08
001-0200-4246	Spay & Neuter Revenue	12,500.00	1,115.00	5,155.00	7,345.00	0.00	7,345.00	58.76
	R20 Sub Totals:	26,500.00	2,918.50	13,469.83	13,030.17	35.00	12,995.17	49.04
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	6,000.00	500.00	2,545.00	3,455.00	0.00	3,455.00	57.58
	R40 Sub Totals:	6,000.00	500.00	2,545.00	3,455.00	0.00	3,455.00	57.58
R62	Intergovernmental Tsfrs							
001-0200-4627	Xfer Designated Tax	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	R62 Sub Totals:	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	Revenue Sub Totals:	477,500.00	40,501.83	238,514.81	238,985.19	35.00	238,950.19	50.04
E01	Personnel Expense							
001-0200-5000	Salary Expense	169,347.28	19,836.95	81,441.55	87,905.73	0.00	87,905.73	51.91
001-0200-5005	SWB Reimbursement	53,375.00	4,447.92	26,687.52	26,687.48	0.00	26,687.48	50.00
001-0200-5010	Overtime Expense	11,000.00	2,191.33	7,128.97	3,871.03	0.00	3,871.03	35.19
001-0200-5020	FICA Expense	13,399.16	1,656.66	6,604.65	6,794.51	0.00	6,794.51	50.71
001-0200-5022	Unemployment Expense	915.00	0.00	288.04	626.96	0.00	626.96	68.52
001-0200-5025	Worker's Comp Expense	1,468.00	0.00	1,605.10	-137.10	0.00	-137.10	0.00
001-0200-5030	APERS Expense	25,423.62	3,135.67	12,950.68	12,472.94	0.00	12,472.94	49.06
001-0200-5040	Health Insurance Expense	50,037.60	2,485.92	14,915.52	35,122.08	0.00	35,122.08	70.19
001-0200-5050	Physical & Drug Screen Exp	500.00	25.00	25.00	475.00	120.00	355.00	71.00
001-0200-5055	Uniform Expense	1,000.00	0.00	25.19	974.81	0.00	974.81	97.48
001-0200-5060	Travel & Training Expense	2,000.00	862.00	1,396.26	603.74	291.70	312.04	15.60
001-0200-5065	First Aid Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E01 Sub Totals:	328,565.66	34,641.45	153,068.48	175,497.18	411.70	175,085.48	53.29
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	2,000.00	311.81	1,245.63	754.37	236.52	517.85	25.89
001-0200-5104	Repairs & Maint - Grounds	400.00	479.34	959.32	-559.32	23.84	-583.16	0.00
001-0200-5110	Utilities - Electric	8,900.00	319.49	3,965.94	4,934.06	0.00	4,934.06	55.44
001-0200-5111	Utilities - Gas	350.00	17.68	263.34	86.66	0.00	86.66	24.76
001-0200-5112	Utilities - Water	840.00	70.84	438.53	401.47	0.00	401.47	47.79
001-0200-5115	Communication Exp - Telephone	13,400.00	621.26	3,716.64	9,683.36	0.00	9,683.36	72.26
001-0200-5116	Communication Exp - Cellular	3,180.00	268.76	1,346.72	1,833.28	0.00	1,833.28	57.65
001-0200-5120	Insurance - Property	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-0200-5130	Sanitation	1,500.00	125.41	752.46	747.54	0.00	747.54	49.84

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5140	Supplies - B&G	500.00	90.22	90.22	409.78	0.00	409.78	81.96
001-0200-5141	Pest/Chem/Seed/Fert	1,020.00	0.00	410.65	609.35	82.13	527.22	51.69
001-0200-5142	Janitorial Supplies and Main	3,000.00	215.49	1,103.47	1,896.53	164.12	1,732.41	57.75
001-0200-5145	Tools	1,500.00	110.33	521.30	978.70	0.00	978.70	65.25
	E10 Sub Totals:	37,290.00	2,630.63	14,814.22	22,475.78	506.61	21,969.17	58.91
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	6,000.00	347.20	1,494.22	4,505.78	0.00	4,505.78	75.10
001-0200-5210	Service & Repair - Vehicle	2,000.00	445.92	2,258.85	-258.85	0.00	-258.85	0.00
001-0200-5212	Service & Repair - Equipment	100.00	0.00	56.64	43.36	0.00	43.36	43.36
001-0200-5213	Equipment Repairs	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0200-5225	Insurance Expense - Vehicle	1,100.00	0.00	612.97	487.03	-179.97	667.00	60.64
	E20 Sub Totals:	10,200.00	793.12	4,422.68	5,777.32	-179.97	5,957.29	58.40
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,200.00	37.14	286.83	913.17	4.25	908.92	75.74
001-0200-5302	Supplies - Kitchen	200.00	60.64	102.07	97.93	29.80	68.13	34.07
001-0200-5306	Supplies - Food Allowance	1,500.00	0.00	110.63	1,389.37	0.00	1,389.37	92.62
001-0200-5322	Supplies - Operating	2,000.00	55.47	506.14	1,493.86	0.00	1,493.86	74.69
001-0200-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5370	Medicine Expense	4,000.00	1,582.20	3,185.66	814.34	1,525.04	-710.70	0.00
001-0200-5371	Spay & Neuter Vouchers	1,000.00	30.00	480.00	520.00	0.00	520.00	52.00
	E30 Sub Totals:	10,000.00	1,765.45	4,671.33	5,328.67	1,559.09	3,769.58	37.70
E40	Operations Expense							
001-0200-5323	Material and Maint.	200.00	0.00	15.86	184.14	0.00	184.14	92.07
001-0200-5475	Credit Card Fees	0.00	238.32	1,739.88	-1,739.88	0.00	-1,739.88	0.00
001-0200-5480	Dues & Subscriptions	70,500.00	0.00	0.00	70,500.00	0.00	70,500.00	100.00
001-0200-5593	Animal Care Charges	2,000.00	131.33	284.18	1,715.82	418.49	1,297.33	64.87
	E40 Sub Totals:	72,700.00	369.65	2,039.92	70,660.08	418.49	70,241.59	96.62
E55	Professional Services							
001-0200-5577	Prof Services - Incineration & Disp	3,000.00	240.00	647.00	2,353.00	16.02	2,336.98	77.90
001-0200-5589	Prof Services - Printing	25.00	0.00	0.00	25.00	0.00	25.00	100.00
001-0200-5592	Prof Services - Veterinarian	13,500.00	2,865.63	7,323.53	6,176.47	0.00	6,176.47	45.75
	E55 Sub Totals:	16,525.00	3,105.63	7,970.53	8,554.47	16.02	8,538.45	51.67
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0200-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0200-5608	Software - New & Renewals	2,980.00	0.00	480.00	2,500.00	0.00	2,500.00	83.89

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60 Sub Totals:		4,980.00	0.00	480.00	4,500.00	0.00	4,500.00	90.36
Expense Sub Totals:		480,260.66	43,305.93	187,467.16	292,793.50	2,731.94	290,061.56	60.40
Dept 0200 Sub Totals:		2,760.66	2,804.10	-51,047.65	53,808.31	2,766.94		
R40	Court							
	Fines & Forfeitures							
001-0300-4400	Act 316 of 1991 Revenue	200.00	18.12	108.72	91.28	0.00	91.28	45.64
001-0300-4412	City Attorney Reim	26,000.00	2,190.68	13,144.08	12,855.92	0.00	12,855.92	49.45
001-0300-4414	Court Fines	400,000.00	38,208.70	239,813.63	160,186.37	0.00	160,186.37	40.05
001-0300-4416	District Court Reim	14,000.00	1,181.04	7,086.24	6,913.76	0.00	6,913.76	49.38
001-0300-4424	Judge Retirement Reim	4,700.00	394.84	2,369.04	2,330.96	0.00	2,330.96	49.59
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	1,966.60	11,799.60	11,200.40	0.00	11,200.40	48.70
001-0300-4428	Warrant Fees	65,000.00	6,878.00	40,733.60	24,266.40	0.00	24,266.40	37.33
R40 Sub Totals:		532,900.00	50,837.98	315,054.91	217,845.09	0.00	217,845.09	40.88
R60	Miscellaneous Revenue							
001-0300-4600	Miscellaneous Revenue	26,520.00	2,313.62	13,432.87	13,087.13	0.00	13,087.13	49.35
R60 Sub Totals:		26,520.00	2,313.62	13,432.87	13,087.13	0.00	13,087.13	49.35
R64	Reimbursement							
001-0300-4640	Saline County	160,000.00	0.00	35,760.32	124,239.68	0.00	124,239.68	77.65
R64 Sub Totals:		160,000.00	0.00	35,760.32	124,239.68	0.00	124,239.68	77.65
Revenue Sub Totals:		719,420.00	53,151.60	364,248.10	355,171.90	0.00	355,171.90	49.37
E01	Personnel Expense							
001-0300-5000	Salary Expense	242,923.41	27,591.96	120,044.19	122,879.22	0.00	122,879.22	50.58
001-0300-5010	Overtime Expense	500.00	0.00	70.95	429.05	0.00	429.05	85.81
001-0300-5020	FICA Expense	16,931.20	2,083.51	9,025.09	7,906.11	0.00	7,906.11	46.70
001-0300-5022	Unemployment Expense	1,260.00	0.00	359.78	900.22	0.00	900.22	71.45
001-0300-5025	Worker's Comp Expense	800.00	0.00	563.77	236.23	0.00	236.23	29.53
001-0300-5030	APERS Expense	35,480.23	3,998.95	17,646.09	17,834.14	0.00	17,834.14	50.27
001-0300-5038	Pension Expense-Judge Rtrmt	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0300-5040	Health Insurance Expense	44,555.04	2,894.92	21,459.52	23,095.52	0.00	23,095.52	51.84
001-0300-5050	Physical & Drug Screen Exp	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0300-5055	Uniform Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5060	Travel & Traming Expense	7,500.00	0.00	5,004.89	2,495.11	0.00	2,495.11	33.27
001-0300-5070	Judge - Share to State	30,000.00	2,405.17	14,431.07	15,568.93	0.00	15,568.93	51.90
E01 Sub Totals:		387,199.88	38,974.51	188,605.35	198,594.53	0.00	198,594.53	51.29

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint - Building	15,000.00	134.34	221.10	14,778.90	57.84	14,721.06	98.14
001-0300-5103	Repairs and Maint	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0300-5110	Utilities - Electric	6,000.00	271.48	2,095.22	3,904.78	0.00	3,904.78	65.08
001-0300-5111	Utilities - Gas	1,200.00	11.83	724.22	475.78	0.00	475.78	39.65
001-0300-5112	Utilities - Water	650.00	46.27	253.14	396.86	0.00	396.86	61.06
001-0300-5115	Communication Exp - Telephone	6,700.00	551.40	3,189.18	3,510.82	0.00	3,510.82	52.40
001-0300-5130	Sanitation	1,080.00	86.25	517.50	562.50	0.00	562.50	52.08
001-0300-5142	Janitorial Supplies and Main	360.00	0.00	0.00	360.00	0.00	360.00	100.00
	E10 Sub Totals:	31,990.00	1,101.57	7,000.36	24,989.64	57.84	24,931.80	77.94
E30	Supply Expense							
001-0300-5300	Supplies - Office	6,000.00	0.00	1,356.65	4,643.35	1,075.32	3,568.03	59.47
001-0300-5350	Postage Expense	1,500.00	146.41	146.41	1,353.59	0.00	1,353.59	90.24
	E30 Sub Totals:	7,500.00	146.41	1,503.06	5,996.94	1,075.32	4,921.62	65.62
E40	Operations Expense							
001-0300-5480	Dues & Subscriptions	3,000.00	0.00	1,329.03	1,670.97	0.00	1,670.97	55.70
	E40 Sub Totals:	3,000.00	0.00	1,329.03	1,670.97	0.00	1,670.97	55.70
E55	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5589	Prof Services - Printing	4,000.00	0.00	0.00	4,000.00	1,872.45	2,127.55	53.19
	E55 Sub Totals:	4,500.00	0.00	0.00	4,500.00	1,872.45	2,627.55	58.39
E60	Miscellaneous Expense							
001-0300-5608	Software - New & Renewals	1,959.90	0.00	441.00	1,518.90	0.00	1,518.90	77.50
001-0300-5614	Copiers & Maintenance	840.00	-251.40	535.44	304.56	125.00	179.56	21.38
	E60 Sub Totals:	2,799.90	-251.40	976.44	1,823.46	125.00	1,698.46	60.66
	Expense Sub Totals:	436,989.78	39,971.09	199,414.24	237,575.54	3,130.61	234,444.93	53.65
	Dept 0300 Sub Totals:	-282,430.22	-13,180.51	-164,833.86	-117,596.36	3,130.61		
Dept 001-0400	Parks							
R62	Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
001-0400-4629	Xfer Park 1/8 O & M	556,500.00	46,375.00	278,250.00	278,250.00	0.00	278,250.00	50.00
	R62 Sub Totals:	1,001,500.00	83,458.33	500,749.98	500,750.02	0.00	500,750.02	50.00
	Revenue Sub Totals:	1,001,500.00	83,458.33	500,749.98	500,750.02	0.00	500,750.02	50.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E01	Personnel Expense							
001-0400-5000	Salary Expense	319,206.92	33,608.28	135,478.88	183,728.04	0.00	183,728.04	57.56
001-0400-5001	Part Time Labor	20,000.00	414.00	2,808.00	17,192.00	0.00	17,192.00	85.96
001-0400-5005	SWB Reimbursement	160,125.00	13,343.75	80,062.50	80,062.50	0.00	80,062.50	50.00
001-0400-5010	Overtime Expense	7,000.00	2,827.75	4,056.53	2,943.47	0.00	2,943.47	42.05
001-0400-5020	FICA Expense	25,721.72	2,836.05	10,927.23	14,794.49	0.00	14,794.49	57.52
001-0400-5022	Unemployment Expense	1,179.18	0.00	370.87	808.31	0.00	808.31	68.55
001-0400-5030	APERS Expense	45,859.74	5,372.04	20,450.74	25,409.00	0.00	25,409.00	55.41
001-0400-5040	Health Insurance Expense	49,558.80	4,581.52	22,912.51	26,646.29	0.00	26,646.29	53.77
001-0400-5050	Physical & Drug Screen Exp	1,050.00	75.00	425.00	625.00	1,655.00	-1,030.00	0.00
001-0400-5055	Uniform Expense	3,000.00	130.73	2,101.97	898.03	0.00	898.03	29.93
001-0400-5057	Vehicle Allowance	6,000.00	692.31	3,000.01	2,999.99	0.00	2,999.99	50.00
001-0400-5060	Travel & Training Expense	13,200.00	92.97	2,795.15	10,404.85	1,583.83	8,821.02	66.83
	E01 Sub Totals:	651,901.36	63,974.40	285,389.39	366,511.97	3,238.83	363,273.14	55.73
E10	Building & Grounds Exp							
001-0400-5110	Utilities - Electric	0.00	52.17	349.17	-349.17	0.00	-349.17	0.00
001-0400-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0400-5145	Tools	2,000.00	0.00	509.75	1,490.25	21.87	1,468.38	73.42
	E10 Sub Totals:	3,500.00	52.17	858.92	2,641.08	21.87	2,619.21	74.83
E20	Vehicle Expense							
001-0400-5200	Fuel Expense	15,000.00	1,585.22	3,882.80	11,117.20	0.00	11,117.20	74.11
001-0400-5225	Insurance Expense - Vehicle	3,000.00	0.00	2,897.59	102.41	3,491.58	-3,389.17	0.00
	E20 Sub Totals:	18,000.00	1,585.22	6,780.39	11,219.61	3,491.58	7,728.03	42.93
E30	Supply Expense							
001-0400-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E30 Sub Totals:	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E40	Operations Expense							
001-0400-5535	Sales Tax Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E40 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E55	Professional Services							
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0400-5586	Prof Services - Other	17,000.00	1,527.78	2,762.22	14,237.78	116.04	14,121.74	83.07
	E55 Sub Totals:	22,000.00	1,527.78	2,762.22	19,237.78	116.04	19,121.74	86.92
E60	Miscellaneous Expense							
001-0400-5604	Hardware - New & Renewals	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
001-0400-5606	IT Projects & Labor	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0400-5608	Software - New & Renewals	23,975.00	0.00	600.00	23,375.00	23,375.00	0.00	0.00
E60 Sub Totals:		30,475.00	0.00	600.00	29,875.00	23,375.00	6,500.00	21.33
E80	Fixed Assets	420,000.00	0.00	325,111.35	94,888.65	0.00	94,888.65	22.59
001-0400-5810	Fixed Assets - Equipment	45,500.00	5,029.82	15,061.74	30,438.26	0.00	30,438.26	66.90
001-0400-5840	Principal Loan - Vehicles	465,500.00	5,029.82	340,173.09	125,326.91	0.00	125,326.91	26.92
E85	Interest Expense	5,000.00	556.18	1,696.25	3,303.75	0.00	3,303.75	66.08
001-0400-5850	Interest Expense	5,000.00	556.18	1,696.25	3,303.75	0.00	3,303.75	66.08
E85 Sub Totals:		5,000.00	556.18	1,696.25	3,303.75	0.00	3,303.75	66.08
Expense Sub Totals:		1,198,476.36	72,725.57	638,260.26	560,216.10	30,243.32	529,972.78	44.22
Dept 001-0410	Dept 0400 Sub Totals:	196,976.36	-10,732.76	137,510.28	59,466.08	30,243.32		
R50	Parks - Mills Park & Pool	5,000.00	2,922.20	3,360.25	1,639.75	0.00	1,639.75	32.80
001-0410-4500	Sale of Services	45,000.00	16,036.45	27,922.45	17,077.55	0.00	17,077.55	37.95
001-0410-4532	Mills Pool-Admin/Concessions	5,000.00	90.00	2,035.00	2,965.00	0.00	2,965.00	59.30
001-0410-4534	Admissions	5,000.00	90.00	2,035.00	2,965.00	0.00	2,965.00	59.30
R50 Sub Totals:		55,000.00	19,048.65	33,317.70	21,682.30	0.00	21,682.30	39.42
Revenue Sub Totals:		55,000.00	19,048.65	33,317.70	21,682.30	0.00	21,682.30	39.42
E01	Personnel Expense	11,000.00	5,089.34	5,179.34	5,820.66	0.00	5,820.66	52.92
001-0410-5001	Part Time Labor	841.50	389.35	396.23	445.27	0.00	445.27	52.91
001-0410-5020	FICA Expense	6,131.00	0.00	4,000.00	2,131.00	0.00	2,131.00	34.76
001-0410-5025	Worker's Comp Expense	2,700.00	25.00	175.00	2,525.00	120.00	2,405.00	89.07
001-0410-5050	Physical & Drug Screen Exp	20,672.50	5,503.69	9,750.57	10,921.93	120.00	10,801.93	52.25
E01 Sub Totals:		20,672.50	5,503.69	9,750.57	10,921.93	120.00	10,801.93	52.25
E10	Building & Grounds Exp	1,000.00	0.00	2,017.29	-1,017.29	0.00	-1,017.29	0.00
001-0410-5102	Repairs & Maint - Building	2,500.00	0.00	35.18	2,464.82	0.00	2,464.82	98.59
001-0410-5104	Repairs & Maint - Grounds	7,000.00	950.00	5,739.00	1,261.00	3,708.39	-2,447.39	0.00
001-0410-5105	Repairs & Maint - Pool	6,000.00	823.58	7,159.49	-1,159.49	0.00	-1,159.49	0.00
001-0410-5110	Utilities - Electric	150.00	17.68	106.08	43.92	0.00	43.92	29.28
001-0410-5111	Utilities - Gas	700.00	27.55	346.83	353.17	0.00	353.17	50.45
001-0410-5112	Utilities - Water	500.00	0.00	102.08	397.92	0.00	397.92	79.58
001-0410-5120	Insurance - Property	17,850.00	1,818.81	15,505.95	2,344.05	3,708.39	-1,364.34	0.00
E10 Sub Totals:		17,850.00	1,818.81	15,505.95	2,344.05	3,708.39	-1,364.34	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	Supply Expense							
001-0410-5308	Supplies - Concession	5,000.00	386.27	386.27	4,613.73	617.28	3,996.45	79.93
001-0410-5328	Supplies - Pools	9,500.00	2,035.38	4,156.57	5,343.43	1,720.87	3,622.56	38.13
	E30 Sub Totals:	14,500.00	2,421.65	4,542.84	9,957.16	2,338.15	7,619.01	52.54
E70	Grant Expense							
001-0410-5700	Grant Expense	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	E70 Sub Totals:	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	Expense Sub Totals:	62,022.50	9,744.15	29,799.36	32,223.14	6,166.54	26,056.60	42.01
	Dept 0410 Sub Totals:	7,022.50	-9,304.50	-3,518.34	10,540.84	6,166.54		
Dept 001-0420	Parks - Midland							
R60	Miscellaneous Revenue	0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
001-0420-4600	Miscellaneous Revenue	0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
	R60 Sub Totals:	0.00	0.00	3,060.00	-3,060.00	0.00	-3,060.00	0.00
R74	Sponsorships							
001-0420-4740	Sponsorship/Rebates	25,000.00	0.00	11,700.00	13,300.00	0.00	13,300.00	53.20
	R74 Sub Totals:	25,000.00	0.00	11,700.00	13,300.00	0.00	13,300.00	53.20
	Revenue Sub Totals:	25,000.00	0.00	14,760.00	10,240.00	0.00	10,240.00	40.96
E10	Building & Grounds Exp							
001-0420-5104	Repairs & Maint - Grounds	55,000.00	37.78	5,847.12	49,152.88	603.12	48,549.76	88.27
001-0420-5110	Utilities - Electric	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
	E10 Sub Totals:	65,000.00	37.78	5,847.12	59,152.88	603.12	58,549.76	90.08
	Expense Sub Totals:	65,000.00	37.78	5,847.12	59,152.88	603.12	58,549.76	90.08
	Dept 0420 Sub Totals:	40,000.00	37.78	-8,912.88	48,912.88	603.12		
Dept 001-0430	Parks - Bishop							
R30	Membership Fees							
001-0430-4300	Membership Family	97,000.00	6,175.79	36,847.22	60,152.78	0.00	60,152.78	62.01
001-0430-4301	Membership Senior	75,500.00	6,380.00	37,541.00	37,959.00	0.00	37,959.00	50.28
001-0430-4302	Membership Adults	30,000.00	2,460.00	14,615.00	15,385.00	0.00	15,385.00	51.28
001-0430-4303	Membership Youth	17,000.00	1,130.00	7,070.00	9,930.00	0.00	9,930.00	58.41
001-0430-4304	Membership Silver Sneakers	15,000.00	1,341.00	7,602.00	7,398.00	0.00	7,398.00	49.32
001-0430-4305	Silver & Fit Annual Fees	11,500.00	250.00	16,594.00	-5,094.00	0.00	-5,094.00	0.00
001-0430-4310	Membership 3 Mo Adult	2,500.00	810.00	3,963.00	-1,463.00	0.00	-1,463.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4311	Membership 3 Mo Youth	2,500.00	270.00	1,206.00	1,294.00	0.00	1,294.00	51.76
001-0430-4312	Membership 3 Mo Senior	7,000.00	765.00	2,965.50	4,034.50	0.00	4,034.50	57.64
001-0430-4313	Membership 3 Mo Family	6,000.00	948.55	2,867.55	3,132.45	0.00	3,132.45	52.21
001-0430-4314	Membership 3 Mo College	1,300.00	450.00	1,121.00	179.00	0.00	179.00	13.77
001-0430-4318	Membership 6 Mo College	700.00	60.00	534.00	166.00	0.00	166.00	23.71
001-0430-4319	Membership 6 Mo Military	6,500.00	960.00	4,245.00	2,255.00	0.00	2,255.00	34.69
001-0430-4320	Membership Annual Adult	5,000.00	300.00	5,868.00	-868.00	0.00	-868.00	0.00
001-0430-4321	Membership Annual Youth	6,000.00	480.00	2,688.00	3,312.00	0.00	3,312.00	55.20
001-0430-4322	Membership Annual Senior	41,500.00	2,520.00	29,810.50	11,689.50	0.00	11,689.50	28.17
001-0430-4323	Membership Annual Family	20,000.00	1,008.00	12,363.40	7,636.60	0.00	7,636.60	38.18
	R30 Sub Totals:	345,000.00	26,308.34	187,901.17	157,098.83	0.00	157,098.83	45.54
R33	Rental Fees							
001-0430-4332	Equipment Rental	1,500.00	160.00	730.00	770.00	0.00	770.00	51.33
001-0430-4334	After Hours Charge Bishop	2,000.00	15.00	270.00	1,730.00	0.00	1,730.00	86.50
001-0430-4336	Room Rental Large Room (both)	5,900.00	400.00	2,965.00	2,935.00	0.00	2,935.00	49.75
001-0430-4337	Room Rental Large Room	19,500.00	-35.00	7,250.78	12,249.22	0.00	12,249.22	62.82
001-0430-4338	Room Rental Small Rooms (both)	3,200.00	40.00	480.00	2,720.00	0.00	2,720.00	85.00
001-0430-4339	Room Rental Small Room	7,500.00	860.00	4,315.00	3,185.00	0.00	3,185.00	42.47
001-0430-4340	Room Rental Party Room	16,250.00	960.00	3,920.00	12,330.00	0.00	12,330.00	75.88
001-0430-4341	Room Rental Court Gym	2,500.00	545.00	3,033.08	-533.08	0.00	-533.08	0.00
001-0430-4342	Room Rental Full Gym	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
001-0430-4344	Room Rental Fitness Room	220.00	0.00	90.00	130.00	0.00	130.00	59.09
001-0430-4345	Rental - Splash Pad	4,500.00	840.00	2,280.00	2,220.00	0.00	2,220.00	49.33
001-0430-4347	Competitive Pool Fees	14,500.00	395.00	7,386.00	7,114.00	0.00	7,114.00	49.06
001-0430-4348	Therapy Pool Fees	5,000.00	0.00	700.00	4,300.00	0.00	4,300.00	86.00
001-0430-4350	Use Agreement Fees	4,000.00	2,000.00	15,371.00	-11,371.00	0.00	-11,371.00	0.00
001-0430-4352	Rental - Outdoor Field Fees	600.00	0.00	224.00	376.00	0.00	376.00	62.67
001-0430-4354	Tournaments	35,854.00	8,200.00	23,588.00	12,266.00	0.00	12,266.00	34.21
	R33 Sub Totals:	126,524.00	14,380.00	72,602.86	53,921.14	0.00	53,921.14	42.62
R36	Park Program Fees							
001-0430-4259	Uncorking Fee - Spirits	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4360	Aerobic Classes	20.00	0.00	0.00	20.00	0.00	20.00	100.00
001-0430-4364	Basketball	40,000.00	1,050.00	5,795.00	34,205.00	0.00	34,205.00	85.51
001-0430-4366	BASS Swim Program	55,604.00	1,973.40	18,261.70	37,342.30	0.00	37,342.30	67.16
001-0430-4370	Flag Football	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0430-4374	Private Instruction	10,500.00	63.75	2,024.68	8,475.32	0.00	8,475.32	80.72
001-0430-4376	Programs - Misc Activity	3,500.00	2,189.00	9,304.00	-5,804.00	0.00	-5,804.00	0.00
001-0430-4382	Pool Swim Lessons	85,000.00	6,115.60	35,473.69	49,526.31	0.00	49,526.31	58.27
001-0430-4390	Volleyball Adult/Youth	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
	R36 Sub Totals:	202,724.00	11,391.75	70,859.07	131,864.93	0.00	131,864.93	65.05

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	37,880.00	11,593.78	36,545.93	1,334.07	0.00	1,334.07	3.52
001-0430-4514	Daily Admissions Adults	6,100.00	2,627.00	9,714.00	-3,614.00	0.00	-3,614.00	0.00
001-0430-4516	Daily Admissions Senior	1,600.00	340.00	892.00	708.00	0.00	708.00	44.25
001-0430-4518	Daily Admissions Youth	20,000.00	3,592.00	10,112.00	9,888.00	0.00	9,888.00	49.44
001-0430-4520	Multiple Adults	3,500.00	510.00	2,707.50	792.50	0.00	792.50	22.64
001-0430-4522	Multiple Senior	1,140.00	90.00	300.00	840.00	0.00	840.00	73.68
001-0430-4524	Multiple Youth	1,100.00	180.00	633.00	467.00	0.00	467.00	42.45
001-0430-4530	Merchandise Sales	950.00	809.00	5,296.50	-4,346.50	0.00	-4,346.50	0.00
001-0430-4532	Spectator Admissions	6,500.00	1,371.00	10,104.34	-3,604.34	0.00	-3,604.34	0.00
001-0430-4534	Red Cross Programs	12,500.00	0.00	8,833.00	3,667.00	0.00	3,667.00	29.34
	R50 Sub Totals:	91,270.00	21,112.78	85,138.27	6,131.73	0.00	6,131.73	6.72
R60	Miscellaneous Revenue							
001-0430-4394	Disc Golf Project -Bishop Park	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4600	Miscellaneous Revenue	85,000.00	15,100.00	112,434.68	-27,434.68	0.00	-27,434.68	0.00
	R60 Sub Totals:	86,000.00	15,100.00	112,434.68	-26,434.68	0.00	-26,434.68	0.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	10,000.00	3,667.00	32,725.00	-22,725.00	0.00	-22,725.00	0.00
001-0430-4742	Scoreboard Signage BP	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
	R74 Sub Totals:	75,000.00	3,667.00	32,725.00	42,275.00	0.00	42,275.00	56.37
	Revenue Sub Totals:	926,518.00	91,959.87	561,661.05	364,856.95	0.00	364,856.95	39.38
E01	Personnel Expense							
001-0430-5000	Salary Expense	397,261.68	43,735.99	188,043.51	209,218.17	0.00	209,218.17	52.67
001-0430-5001	Part Time Labor	169,000.00	20,344.37	74,804.56	94,195.44	0.00	94,195.44	55.74
001-0430-5010	Overtime Expense	5,000.00	1,126.46	2,136.93	2,863.07	0.00	2,863.07	57.26
001-0430-5020	FICA Expense	41,416.80	5,184.23	20,796.61	20,620.19	0.00	20,620.19	49.79
001-0430-5022	Unemployment Expense	8,174.51	0.00	1,376.00	6,798.51	0.00	6,798.51	83.17
001-0430-5025	Worker's Comp Expense	11,000.00	0.00	7,066.69	3,933.31	0.00	3,933.31	35.76
001-0430-5030	APERS Expense	59,349.64	6,617.20	28,051.71	31,297.93	0.00	31,297.93	52.73
001-0430-5040	Health Insurance Expense	42,041.10	4,488.35	26,930.02	15,111.08	0.00	15,111.08	35.94
001-0430-5050	Physical & Drug Screen Exp	4,200.00	0.00	0.00	4,200.00	380.00	3,820.00	90.95
001-0430-5055	Uniform Expense	2,000.00	0.00	1,045.88	954.12	0.00	954.12	47.71
	E01 Sub Totals:	739,443.73	81,496.60	350,251.91	389,191.82	380.00	388,811.82	52.58
E10	Building & Grounds Exp							
001-0430-5102	Repairs & Maint - Building	76,496.00	9,491.59	54,023.29	22,472.71	16,347.73	6,124.98	8.01
001-0430-5104	Repairs & Maint - Grounds	73,000.00	2,911.03	55,906.60	17,093.40	3,620.54	13,472.86	18.46
001-0430-5105	Repairs & Maint - Pool	55,000.00	3,687.95	29,723.88	25,276.12	4,848.44	20,427.68	37.14

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-5106	Repairs & Maint - Splash Pad	2,000.00	1,126.71	2,585.77	-585.77	150.00	-735.77	0.00
001-0430-5110	Utilities - Electric	200,000.00	22,773.99	117,112.31	82,887.69	0.00	82,887.69	41.44
001-0430-5111	Utilities - Gas	33,000.00	3,797.58	32,508.46	491.54	0.00	491.54	1.49
001-0430-5112	Utilities - Water	28,000.00	434.32	3,786.79	24,213.21	0.00	24,213.21	86.48
001-0430-5115	Communication Exp - Telephone	22,944.00	1,485.12	8,935.86	14,008.14	0.00	14,008.14	61.05
001-0430-5116	Communication Exp - Cellular	4,000.00	366.80	1,808.47	2,191.53	0.00	2,191.53	54.79
001-0430-5120	Insurance - Property	18,000.00	0.00	561.45	17,438.55	0.00	17,438.55	96.88
001-0430-5130	Sanitation	28,000.00	4,191.61	13,732.40	14,267.60	0.00	14,267.60	50.96
001-0430-5140	Supplies - B&G	2,000.00	172.27	561.11	1,438.89	47.79	1,391.10	69.56
001-0430-5142	Janitorial Supplies and Main	22,000.00	1,088.37	5,964.60	16,035.40	4,949.82	11,085.58	50.39
	E10 Sub Totals:	564,440.00	51,527.34	327,210.99	237,229.01	29,964.32	207,264.69	36.72
E20	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	11,000.00	2,770.32	5,081.47	5,918.53	240.49	5,678.04	51.62
001-0430-5214	Service & Repair - Heavy Equip	32,000.00	0.00	3,311.60	28,688.40	0.00	28,688.40	89.65
	E20 Sub Totals:	43,000.00	2,770.32	8,393.07	34,606.93	240.49	34,366.44	79.92
E30	Supply Expense							
001-0430-5300	Supplies - Office	3,000.00	368.65	1,191.52	1,808.48	240.62	1,567.86	52.26
001-0430-5308	Supplies - Concession	26,000.00	6,712.60	32,055.04	-6,055.04	2,340.51	-8,395.55	0.00
001-0430-5330	Supplies - Park Programs	16,423.65	905.20	12,904.78	3,518.87	0.00	3,518.87	21.43
001-0430-5332	Supplies - Resale Merchandise	2,190.00	367.45	3,534.12	-1,344.12	0.00	-1,344.12	0.00
	E30 Sub Totals:	47,613.65	8,353.90	49,685.46	-2,071.81	2,581.13	-4,652.94	0.00
E40	Operations Expense							
001-0430-5460	BASS Program Expense	15,000.00	532.78	5,410.56	9,589.44	561.42	9,028.02	60.19
001-0430-5461	Aquatic Program Expense	4,000.00	829.23	2,343.55	1,656.45	108.00	1,548.45	38.71
001-0430-5475	Credit Card Fees	9,325.00	2,379.72	12,639.45	-3,314.45	15.97	-3,330.42	0.00
001-0430-5480	Dues & Subscriptions	600.00	0.00	63.80	536.20	0.00	536.20	89.37
	E40 Sub Totals:	28,925.00	3,741.73	20,457.36	8,467.64	685.39	7,782.25	26.90
E55	Professional Services							
001-0430-5553	Prof Services - Advertising	5,000.00	108.00	386.79	4,613.21	0.00	4,613.21	92.26
001-0430-5585	Prof Service - Basketball	36,000.00	2,277.00	25,222.00	10,778.00	0.00	10,778.00	29.94
001-0430-5586	Prof Services - Other	69,706.58	5,632.81	42,597.86	27,108.72	79.83	27,028.89	38.78
001-0430-5587	Prof Services - Aerobic Instr	47,900.00	4,895.95	21,932.95	25,967.05	0.00	25,967.05	54.21
001-0430-5589	Prof Services - Printing	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E55 Sub Totals:	159,606.58	12,913.76	90,139.60	69,466.98	79.83	69,387.15	43.47
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	3,392.80	150.00	842.00	2,550.80	0.00	2,550.80	75.18

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	E60 Sub Totals:	3,392.80	150.00	842.00	2,550.80	0.00	2,550.80	75.18
	Fixed Assets							
001-0430-5811	Other Assets-Bishop	5,092.00	0.00	0.00	5,092.00	0.00	5,092.00	100.00
	E80 Sub Totals:	5,092.00	0.00	0.00	5,092.00	0.00	5,092.00	100.00
	Expense Sub Totals:	1,591,513.76	160,953.65	846,980.39	744,533.37	33,931.16	710,602.21	44.65
Dept 001-0440	Dept 0430 Sub Totals:	664,995.76	68,993.78	285,319.34	379,676.42	33,931.16		
R36	Parks - Alcoa							
001-0440-4260	Park Program Fees	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Parks Rental							
	R36 Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
R74	Sponsorships							
001-0440-4740	Sponsorship/Rebates	0.00	0.00	2,500.00	-2,500.00	0.00	-2,500.00	0.00
	R74 Sub Totals:	0.00	0.00	2,500.00	-2,500.00	0.00	-2,500.00	0.00
	Revenue Sub Totals:	750.00	0.00	2,500.00	-1,750.00	0.00	-1,750.00	0.00
E10	Building & Grounds Exp							
001-0440-5104	Repairs & Maint - Grounds	5,000.00	833.87	1,548.43	3,451.57	4.03	3,447.54	68.95
001-0440-5110	Utilities - Electric	8,300.00	429.93	4,350.35	3,949.65	0.00	3,949.65	47.59
001-0440-5112	Utilities - Water	4,500.00	71.09	9,114.09	-4,614.09	0.00	-4,614.09	0.00
	E10 Sub Totals:	17,800.00	1,334.89	15,012.87	2,787.13	4.03	2,783.10	15.64
	Expense Sub Totals:	17,800.00	1,334.89	15,012.87	2,787.13	4.03	2,783.10	15.64
Dept 001-0450	Dept 0440 Sub Totals:	17,050.00	1,334.89	12,512.87	4,537.13	4.03		
R36	Parks - Ashley							
001-0450-4260	Park Program Fees	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00
	Parks Rental							
	R36 Sub Totals:	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00
	Revenue Sub Totals:	0.00	0.00	1,500.00	-1,500.00	0.00	-1,500.00	0.00
E10	Building & Grounds Exp							
001-0450-5104	Repairs & Maint - Grounds	3,500.00	0.00	641.72	2,858.28	0.00	2,858.28	81.67
001-0450-5110	Utilities - Electric	4,000.00	264.29	2,282.04	1,717.96	0.00	1,717.96	42.95

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10 Sub Totals:		7,500.00	264.29	2,923.76	4,576.24	0.00	4,576.24	61.02
Expense Sub Totals:		7,500.00	264.29	2,923.76	4,576.24	0.00	4,576.24	61.02
Dept 001-0500	Dept 0450 Sub Totals:	7,500.00	264.29	1,423.76	6,076.24	0.00		
R15	Fire							
001-0500-4156	Taxes - Property	700.00	0.00	28.17	671.83	0.00	671.83	95.98
	Fire Rescue Funds							
R15 Sub Totals:		700.00	0.00	28.17	671.83	0.00	671.83	95.98
R60	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	250.00	753.00	1,226.46	-976.46	0.00	-976.46	0.00
R60 Sub Totals:		250.00	753.00	1,226.46	-976.46	0.00	-976.46	0.00
R62	Intergovernmental Tsfrs							
001-0500-4627	Xfer Designated Tax	1,303,901.00	148,158.41	659,633.64	644,267.36	0.00	644,267.36	49.41
001-0500-4629	Xfer Fire Special Tax	1,493,470.00	139,125.00	805,411.66	688,058.34	0.00	688,058.34	46.07
R62 Sub Totals:		2,797,371.00	287,283.41	1,465,045.30	1,332,325.70	0.00	1,332,325.70	47.63
R66	Sale of Equipment							
001-0500-4900	Sale of Fixed Assets	8,000.00	7,956.00	7,956.00	44.00	0.00	44.00	0.55
R66 Sub Totals:		8,000.00	7,956.00	7,956.00	44.00	0.00	44.00	0.55
R70	Grant Revenue							
001-0500-4700	Grant Revenue - Other	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
R70 Sub Totals:		10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
Revenue Sub Totals:		2,816,321.00	295,992.41	1,474,255.93	1,342,065.07	0.00	1,342,065.07	47.65
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,308,323.43	224,872.88	1,016,515.14	1,291,808.29	0.00	1,291,808.29	55.96
001-0500-5010	Overtime Expense	194,584.06	32,826.87	100,860.19	93,723.87	0.00	93,723.87	48.17
001-0500-5020	FICA Expense	38,789.72	3,934.51	16,973.81	21,815.91	0.00	21,815.91	56.24
001-0500-5022	Unemployment Expense	9,360.00	0.00	3,176.72	6,183.28	0.00	6,183.28	66.06
001-0500-5025	Worker's Comp Expense	69,500.00	0.00	55,375.86	14,124.14	0.00	14,124.14	20.32
001-0500-5030	APERS Expense	5,276.19	608.75	2,664.69	2,611.50	0.00	2,611.50	49.50
001-0500-5035	LOPFI Expense	539,650.89	59,649.94	259,517.93	280,132.96	0.00	280,132.96	51.91
001-0500-5036	LOPFI Perm Advance	-150,000.00	0.00	-37,052.06	-112,947.94	0.00	-112,947.94	0.00
001-0500-5040	Health Insurance Expense	453,905.76	32,412.72	196,128.28	257,777.48	0.00	257,777.48	56.79
001-0500-5050	Physical & Drug Screen Exp	10,000.00	50.00	50.00	9,950.00	322.00	9,628.00	96.28
001-0500-5055	Uniform Expense	16,000.00	946.62	4,354.11	11,645.89	3,112.23	8,533.66	53.34

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0500-5060	Travel & Training Expense	12,650.00	0.00	12,300.66	349.34	0.00	349.34	2.76
001-0500-5061	Training Aids	7,500.00	1,117.90	1,947.56	5,552.44	0.00	5,552.44	74.03
	E01 Sub Totals:	3,515,540.05	356,420.19	1,632,812.89	1,882,727.16	3,434.23	1,879,292.93	53.46
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	73,500.00	3,198.46	10,171.91	63,328.09	4,617.02	58,711.07	79.88
001-0500-5110	Utilities - Electric	39,900.00	2,603.15	17,501.32	22,398.68	0.00	22,398.68	56.14
001-0500-5111	Utilities - Gas	4,000.00	111.28	3,140.71	859.29	0.00	859.29	21.48
001-0500-5112	Utilities - Water	6,300.00	777.39	3,190.69	3,109.31	101.73	3,007.58	47.74
001-0500-5115	Communication Exp - Telephone	27,128.00	1,585.92	9,486.07	17,641.93	0.00	17,641.93	65.03
001-0500-5116	Communication Exp - Cellular	9,300.00	559.18	2,795.69	6,504.31	0.00	6,504.31	69.94
001-0500-5120	Insurance - Property	7,500.00	0.00	4,863.70	2,636.30	0.00	2,636.30	35.15
001-0500-5130	Sanitation	2,000.00	221.34	951.64	1,048.36	0.00	1,048.36	52.42
001-0500-5141	Pest/Chem/Seed/Fert	1,200.00	140.16	602.00	598.00	0.00	598.00	49.83
001-0500-5142	Janitorial Supplies and Main	11,000.00	10.04	3,034.59	7,965.41	0.00	7,965.41	72.41
001-0500-5145	Tools	1,200.00	377.52	843.45	356.55	0.00	356.55	29.71
	E10 Sub Totals:	183,028.00	9,584.44	56,581.77	126,446.23	4,718.75	121,727.48	66.51
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	35,000.00	3,024.73	11,524.82	23,475.18	0.00	23,475.18	67.07
001-0500-5210	Service & Repair - Vehicle	2,500.00	315.50	1,846.35	653.65	0.00	653.65	26.15
001-0500-5212	Service & Repair - Equipment	3,000.00	52.05	199.55	2,800.45	0.00	2,800.45	93.35
001-0500-5216	Service & Repair - Apparatus	42,000.00	2,427.35	16,306.80	25,693.20	1,710.43	23,982.77	57.10
001-0500-5218	Tire Expense	8,000.00	0.00	56.92	7,943.08	0.00	7,943.08	99.29
001-0500-5225	Insurance Expense - Vehicle	22,000.00	0.00	14,101.57	7,898.43	3,411.67	4,486.76	20.39
001-0500-5230	Radios	5,500.00	562.71	3,698.97	1,801.03	0.00	1,801.03	32.75
	E20 Sub Totals:	118,000.00	6,382.34	47,734.98	70,265.02	5,122.10	65,142.92	55.21
E30	Supply Expense							
001-0500-5300	Supplies - Office	3,250.00	208.40	1,210.94	2,039.06	108.36	1,930.70	59.41
001-0500-5302	Supplies - Kitchen	1,200.00	9.07	467.68	732.32	0.00	732.32	61.03
001-0500-5306	Supplies - Food Allowance	43,800.00	3,731.35	17,293.05	26,506.95	0.00	26,506.95	60.52
001-0500-5318	Supplies - Foam	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	0.00	865.15	1,134.85	0.00	1,134.85	56.74
001-0500-5350	Postage Expense	300.00	11.56	25.57	274.43	0.00	274.43	91.48
	E30 Sub Totals:	52,050.00	3,960.38	19,862.39	32,187.61	108.36	32,079.25	61.63
E40	Operations Expense							
001-0500-5323	Material and Maint	1,800.00	296.82	296.82	1,503.18	832.11	671.07	37.28
001-0500-5480	Dues & Subscriptions	117,500.00	0.00	366.00	117,134.00	0.00	117,134.00	99.69
001-0500-5530	Safety Program	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40 Sub Totals:		130,300.00	296.82	662.82	129,637.18	832.11	128,805.07	98.85
E55	Professional Services							
001-0500-5553	Prof Services - Advertising	1,000.00	0.00	153.14	846.86	0.00	846.86	84.69
001-0500-5586	Prof Services - Other	1,500.00	0.00	454.00	1,046.00	0.00	1,046.00	69.73
001-0500-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E55 Sub Totals:		3,000.00	0.00	607.14	2,392.86	0.00	2,392.86	79.76
E60	Miscellaneous Expense							
001-0500-5604	Hardware - New & Renewals	28,000.00	0.00	2,500.00	25,500.00	0.00	25,500.00	91.07
001-0500-5606	IT Projects & Labor	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5608	Software - New & Renewals	720.00	0.00	720.00	0.00	0.00	0.00	0.00
E60 Sub Totals:		30,220.00	0.00	3,220.00	27,000.00	0.00	27,000.00	89.34
E70	Grant Expense							
001-0500-5700	Grant Expense	10,000.00	0.00	0.00	10,000.00	10,007.20	-7.20	0.00
E70 Sub Totals:		10,000.00	0.00	0.00	10,000.00	10,007.20	-7.20	0.00
E80	Fixed Assets							
001-0500-5808	Fixed Assets - Vehicles	799,000.00	0.00	798,692.00	308.00	0.00	308.00	0.04
001-0500-5811	Other Assets-Fire	306,901.00	0.00	0.00	306,901.00	0.00	306,901.00	100.00
001-0500-5840	Principal Loan - Vehicles	0.00	12,933.83	38,730.20	-38,730.20	0.00	-38,730.20	0.00
E80 Sub Totals:		1,105,901.00	12,933.83	837,422.20	268,478.80	0.00	268,478.80	24.28
E85	Interest Expense							
001-0500-5850	Interest Expense	12,500.00	1,430.16	4,361.78	8,138.22	0.00	8,138.22	65.11
E85 Sub Totals:		12,500.00	1,430.16	4,361.78	8,138.22	0.00	8,138.22	65.11
Expense Sub Totals:		5,160,539.05	391,008.16	2,603,265.97	2,557,273.08	24,222.75	2,533,050.33	49.08
Dept 0500 Sub Totals:		2,344,218.05	95,015.75	1,129,010.04	1,215,208.01	24,222.75		
R15	Fire - Springhill Vol							
001-0510-4152	Taxes - Property	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
	Springhill VFD Assessment							
R15 Sub Totals:		55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
Revenue Sub Totals:		55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
E40	Operations Expense							
001-0510-5323	Material and Maint	25,000.00	0.00	766.50	24,233.50	0.00	24,233.50	96.93

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E40 Sub Totals:	25,000.00	0.00	766.50	24,233.50	0.00	24,233.50	96.93
	Expense Sub Totals:	25,000.00	0.00	766.50	24,233.50	0.00	24,233.50	96.93
	Dept 0510 Sub Totals:	-30,000.00	0.00	766.50	-30,766.50	0.00		
Dept 001-0600	Police							
R40	Fines & Forfeitures							
001-0600-4422	Intoximeter Revenue	800.00	67.14	402.84	397.16	0.00	397.16	49.65
	R40 Sub Totals:	800.00	67.14	402.84	397.16	0.00	397.16	49.65
R60	Miscellaneous Revenue							
001-0600-4600	Miscellaneous Revenue	70,000.00	0.00	41,228.44	28,771.56	0.00	28,771.56	41.10
	R60 Sub Totals:	70,000.00	0.00	41,228.44	28,771.56	0.00	28,771.56	41.10
R62	Intergovernmental Tsfrs							
001-0600-4627	Xfer Designated Tax	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
	R62 Sub Totals:	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
R66	Sale of Equipment							
001-0600-4900	Sale of Fixed Assets	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
	R66 Sub Totals:	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
R70	Grant Revenue							
001-0600-4700	Grant - Police DUI/Step	26,700.00	0.00	11,099.13	15,600.87	0.00	15,600.87	58.43
001-0600-4702	Grant - Body Armor	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0600-4704	Grant - JAG Equip	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	R70 Sub Totals:	31,200.00	0.00	11,099.13	20,100.87	0.00	20,100.87	64.43
	Revenue Sub Totals:	1,240,000.00	92,817.14	609,230.41	630,769.59	0.00	630,769.59	50.87
E01	Personnel Expense							
001-0600-5000	Salary Expense	1,683,940.87	189,767.58	852,474.38	831,466.49	0.00	831,466.49	49.38
001-0600-5010	Overtime Expense	65,000.00	2,833.57	16,366.81	48,633.19	0.00	48,633.19	74.82
001-0600-5020	FICA Expense	133,093.99	14,685.93	66,120.41	66,973.58	0.00	66,973.58	50.32
001-0600-5022	Unemployment Expense	6,840.00	0.00	2,648.92	4,191.08	0.00	4,191.08	61.27
001-0600-5025	Worker's Comp Expense	24,250.00	0.00	20,734.17	3,515.83	0.00	3,515.83	14.50
001-0600-5030	APERS Expense	13,749.20	1,417.38	6,414.92	7,334.28	0.00	7,334.28	53.34
001-0600-5035	LOPFI Expense	402,107.10	43,701.99	197,812.38	204,294.72	0.00	204,294.72	50.81
001-0600-5036	LOPFI Prem Advance	-135,000.00	0.00	-25,284.98	-109,715.02	0.00	-109,715.02	0.00
001-0600-5040	Health Insurance Expense	301,091.52	26,590.96	157,902.38	143,189.14	0.00	143,189.14	47.56
001-0600-5050	Physical & Drug Screen Exp	3,000.00	0.00	195.00	2,805.00	150.00	2,655.00	88.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5055	Uniform Expense	14,000.00	1,203.05	9,025.20	4,974.80	414.45	4,560.35	32.57
001-0600-5056	Uniform Expenses - PR Benefit	15,120.00	1,080.00	6,480.00	8,640.00	0.00	8,640.00	57.14
001-0600-5057	Uniform Expense - New Officer	15,000.00	0.00	10,151.77	4,848.23	0.00	4,848.23	32.32
001-0600-5060	Travel & Training Expense	27,500.00	-676.31	12,625.69	14,874.31	837.00	14,037.31	51.04
001-0600-5061	Training Aids	3,000.00	202.49	541.83	2,458.17	10.95	2,447.22	81.57
001-0600-5065	First Aid Expense	500.00	0.00	18.90	481.10	33.82	447.28	89.46
001-0600-5705	Grant Expense - DUI/Step	26,700.00	1,727.41	10,134.09	16,565.91	0.00	16,565.91	62.04
	E01 Sub Totals:	2,599,892.68	282,534.05	1,344,361.87	1,255,530.81	1,446.22	1,254,084.59	48.24
E10	Building & Grounds Exp	85,200.00	2,414.75	83,597.29	1,602.71	5,783.24	-4,180.53	0.00
001-0600-5102	Repairs & Maint - Building	13,000.00	925.73	5,985.42	7,014.58	0.00	7,014.58	53.96
001-0600-5110	Utilities - Electric	1,100.00	29.24	603.02	496.98	0.00	496.98	45.18
001-0600-5111	Utilities - Gas	1,600.00	114.67	518.67	1,081.33	0.00	1,081.33	67.58
001-0600-5112	Utilities - Water	28,980.00	2,426.64	14,399.27	14,580.73	27.44	14,553.29	50.22
001-0600-5115	Communication Exp - Telephone	32,000.00	4,768.58	19,219.15	12,780.85	0.00	12,780.85	39.94
001-0600-5116	Communication Exp - Cellular	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-5120	Insurance - Property	700.00	64.32	385.92	314.08	0.00	314.08	44.87
001-0600-5130	Sanitation	5,400.00	845.42	2,460.54	2,939.46	681.18	2,258.28	41.82
001-0600-5142	Janitorial Supplies and Main							
	E10 Sub Totals:	170,480.00	11,589.35	127,169.28	43,310.72	6,491.86	36,818.86	21.60
E20	Vehicle Expense	120,000.00	13,851.72	55,668.68	64,331.32	0.00	64,331.32	53.61
001-0600-5200	Fuel Expense	45,000.00	5,857.33	26,049.13	18,950.87	3,903.25	15,047.62	33.44
001-0600-5210	Service & Repair - Vehicle	1,500.00	65.38	195.31	1,304.69	0.00	1,304.69	86.98
001-0600-5212	Service & Repair - Equipment	3,000.00	0.00	37.50	2,962.50	0.00	2,962.50	98.75
001-0600-5213	Equipment Repairs	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0600-5214	Service & Repair - Heavy Equip	18,000.00	0.00	0.00	18,000.00	0.00	18,000.00	100.00
001-0600-5218	Tire Expense	27,000.00	0.00	16,254.91	10,745.09	-5,189.22	15,934.31	59.02
001-0600-5225	Insurance Expense - Vehicle	10,500.00	375.00	779.00	9,721.00	569.40	9,151.60	87.16
001-0600-5230	Radios	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0600-5245	Narcotics Rental							
	E20 Sub Totals:	226,750.00	20,149.43	98,984.53	127,765.47	-716.57	128,482.04	56.66
E30	Supply Expense	5,000.00	737.35	3,895.63	1,104.37	56.04	1,048.33	20.97
001-0600-5300	Supplies - Office	3,000.00	0.00	436.55	2,563.45	0.00	2,563.45	85.45
001-0600-5310	Supplies - Weapons	19,600.00	0.00	1,252.68	18,347.32	2,277.60	16,069.72	81.99
001-0600-5312	Supplies - Ammunition	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0600-5314	Supplies - Raid Vests	2,900.00	0.00	335.71	2,564.29	0.00	2,564.29	88.42
001-0600-5322	Supplies - Operating - CID	800.00	216.24	1,337.56	-537.56	7.20	-544.76	0.00
001-0600-5350	Postage Expense	500.00	353.87	363.87	136.13	130.54	5.59	1.12
001-0600-5380	Prisoner Care Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30 Sub Totals:		41,800.00	1,307.46	7,622.00	34,178.00	2,471.38	31,706.62	75.85
E40	Operations Expense							
001-0600-5480	Dues & Subscriptions	2,000.00	372.00	1,357.30	642.70	0.00	642.70	32.14
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	1,965.40	2,729.14	3,170.86	0.00	3,170.86	53.74
001-0600-5530	Safety Program	2,000.00	0.00	0.00	2,000.00	42.90	1,957.10	97.86
001-0600-5531	Radios - Police	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E40 Sub Totals:		11,900.00	2,337.40	4,086.44	7,813.56	42.90	7,770.66	65.30
E55	Professional Services							
001-0600-5553	Prof Services - Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0600-5586	Prof Services - Other	13,000.00	1,463.21	2,208.29	10,791.71	0.00	10,791.71	83.01
001-0600-5589	Prof Services - Printing	1,560.00	0.00	0.00	1,560.00	0.00	1,560.00	100.00
001-0600-5616	Interpreter-Police	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E55 Sub Totals:		16,060.00	1,463.21	2,208.29	13,851.71	0.00	13,851.71	86.25
E60	Miscellaneous Expense							
001-0600-5604	Hardware - New & Renewals	23,000.00	0.00	17,641.28	5,358.72	0.00	5,358.72	23.30
001-0600-5606	IT Projects & Labor	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0600-5608	Software - New & Renewals	45,310.00	115.70	42,055.26	3,254.74	114.00	3,140.74	6.93
001-0600-5617	Misc/Equipment Police	800.00	0.00	273.86	526.14	0.00	526.14	65.77
E60 Sub Totals:		74,110.00	115.70	59,970.40	14,139.60	114.00	14,025.60	18.93
E70	Grant Expense							
001-0600-5700	Grant Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E70 Sub Totals:		4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E80	Fixed Assets							
001-0600-5808	Fixed Assets - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0600-5840	Principal Loan - Vehicles	320,300.00	26,686.14	159,293.56	161,006.44	0.00	161,006.44	50.27
E80 Sub Totals:		320,300.00	26,686.14	159,293.56	161,006.44	0.00	161,006.44	50.27
E85	Interest Expense							
001-0600-5850	Interest Expense	21,500.00	1,790.69	11,567.42	9,932.58	0.00	9,932.58	46.20
E85 Sub Totals:		21,500.00	1,790.69	11,567.42	9,932.58	0.00	9,932.58	46.20
Expense Sub Totals:		3,487,292.68	347,973.43	1,815,263.79	1,672,028.89	9,849.79	1,662,179.10	47.66
Dept 0600 Sub Totals:		2,247,292.68	255,156.29	1,206,033.38	1,041,259.30	9,849.79		
Dept 001-0610	Police - Dispatch							
R60	Miscellaneous Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0610-4650	Emerg Telephone Service Rev	75,000.00	32,088.62	84,467.93	-9,467.93	0.00	-9,467.93	0.00
	R60 Sub Totals:	75,000.00	32,088.62	84,467.93	-9,467.93	0.00	-9,467.93	0.00
	Revenue Sub Totals:	75,000.00	32,088.62	84,467.93	-9,467.93	0.00	-9,467.93	0.00
E01	Personnel Expense							
001-0610-5000	Salary Expense	256,166.66	33,474.95	122,688.24	133,478.42	0.00	133,478.42	52.11
001-0610-5010	Overtime Expense	78,000.00	9,410.88	42,467.30	35,532.70	0.00	35,532.70	45.55
001-0610-5020	FICA Expense	22,585.60	3,222.27	12,283.47	10,302.13	0.00	10,302.13	45.61
001-0610-5022	Unemployment Expense	1,944.30	0.00	460.70	1,483.60	0.00	1,483.60	76.31
001-0610-5025	Worker's Comp Expense	7,250.00	0.00	6,093.66	1,156.34	0.00	1,156.34	15.95
001-0610-5030	APERS Expense	38,182.22	5,942.91	23,099.60	15,082.62	0.00	15,082.62	39.50
001-0610-5040	Health Insurance Expense	54,754.08	4,971.84	28,195.04	26,559.04	0.00	26,559.04	48.51
	E01 Sub Totals:	458,882.86	57,022.85	235,288.01	223,594.85	0.00	223,594.85	48.73
E55	Professional Services							
001-0610-5565	Prof Services - Dispatch	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
	E55 Sub Totals:	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
E60	Miscellaneous Expense							
001-0610-5606	IT Projects & Labor	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0610-5650	Emerg Telephone Service Exp	63,980.00	10,201.00	61,701.79	2,278.21	0.00	2,278.21	3.56
	E60 Sub Totals:	66,480.00	10,201.00	61,701.79	4,778.21	0.00	4,778.21	7.19
	Expense Sub Totals:	527,312.86	67,223.85	296,989.80	230,323.06	0.00	230,323.06	43.68
Dept 001-0620	Dept 0610 Sub Totals:	452,312.86	35,135.23	212,521.87	239,790.99	0.00		
R64	Police - SRO							
	Reimbursement							
001-0620-4640	Bryant School - SRO Reim	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
	R64 Sub Totals:	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
	Revenue Sub Totals:	240,000.00	0.00	120,750.00	119,250.00	0.00	119,250.00	49.69
E01	Personnel Expense							
001-0620-5000	Salary Expense	316,427.64	34,796.64	157,551.01	158,876.63	0.00	158,876.63	50.21
001-0620-5010	Overtime Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0620-5020	FICA Expense	26,093.96	2,597.55	11,666.33	14,427.63	0.00	14,427.63	55.29
001-0620-5022	Unemployment Expense	1,440.00	0.00	391.01	1,048.99	0.00	1,048.99	72.85
001-0620-5025	Worker's Comp Expense	5,100.00	0.00	4,241.06	858.94	0.00	858.94	16.84
001-0620-5035	LOPFI Expense	75,257.74	8,226.55	37,320.61	37,937.13	0.00	37,937.13	50.41

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0620-5036	LOPFI Prem Advance	-22,000.00	0.00	-8,916.92	-13,083.08	0.00	-13,083.08	0.00
001-0620-5040	Health Insurance Expense	69,861.12	4,987.80	29,926.80	39,934.32	0.00	39,934.32	57.16
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	210.00	1,260.00	7,140.00	0.00	7,140.00	85.00
001-0620-5060	Travel & Training Expense	12,000.00	3,051.50	6,201.50	5,798.50	1,190.00	4,608.50	38.40
E01 Sub Totals:		494,080.46	53,870.04	239,641.40	254,439.06	1,190.00	253,249.06	51.26
E10	Building & Grounds Exp							
001-0620-5116	Communication Exp - Cellular	5,500.00	683.25	3,539.25	1,960.75	0.00	1,960.75	35.65
E10 Sub Totals:		5,500.00	683.25	3,539.25	1,960.75	0.00	1,960.75	35.65
E60	Miscellaneous Expense							
001-0620-5608	Software - New & Renewals	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E60 Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Expense Sub Totals:		502,080.46	54,553.29	243,180.65	258,899.81	1,190.00	257,709.81	51.33
Dept 0620 Sub Totals:		262,080.46	54,553.29	122,430.65	139,649.81	1,190.00		
Dept 001-0630	Police - K9							
E30	Supply Expense	1,800.00	199.20	416.33	1,383.67	0.00	1,383.67	76.87
001-0630-5306	Supplies - Food Allowance	1,800.00	199.20	416.33	1,383.67	0.00	1,383.67	76.87
E30 Sub Totals:		1,800.00	199.20	416.33	1,383.67	0.00	1,383.67	76.87
E40	Operations Expense							
001-0630-5500	K9 Training	2,500.00	0.00	961.11	1,538.89	0.00	1,538.89	61.56
E40 Sub Totals:		2,500.00	0.00	961.11	1,538.89	0.00	1,538.89	61.56
E55	Professional Services							
001-0630-5592	Prof Services - Veterinarian	2,500.00	206.22	4,610.79	-2,110.79	301.93	-2,412.72	0.00
E55 Sub Totals:		2,500.00	206.22	4,610.79	-2,110.79	301.93	-2,412.72	0.00
Expense Sub Totals:		6,800.00	405.42	5,988.23	811.77	301.93	509.84	7.50
Dept 0630 Sub Totals:		6,800.00	405.42	5,988.23	811.77	301.93		
Dept 001-0700	Code Enforcement							
R10	Taxes - Sales	35,000.00	3,340.66	21,373.32	13,626.68	0.00	13,626.68	38.93
001-0700-4656	Alcohol Sales Tax Collected							
R10 Sub Totals:		35,000.00	3,340.66	21,373.32	13,626.68	0.00	13,626.68	38.93
R20	Licenses Permits & Fees							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4200	Act 474 Commercial Surcharge	5,000.00	375.00	6,011.44	-1,011.44	0.00	-1,011.44	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	1,525.00	27,266.78	62,983.22	0.00	62,983.22	69.79
001-0700-4210	Commercial Remodel Permits	2,200.00	800.80	2,425.30	-225.30	0.00	-225.30	0.00
001-0700-4212	Drainage Fees	4,000.00	530.00	2,870.00	1,130.00	0.00	1,130.00	28.25
001-0700-4214	Electrical Permits	60,000.00	7,131.12	70,243.38	-10,243.38	0.00	-10,243.38	0.00
001-0700-4216	Electrical Reinspection	1,600.00	0.00	330.00	1,270.00	0.00	1,270.00	79.38
001-0700-4218	Fence Permits	300.00	25.00	325.00	-25.00	0.00	-25.00	0.00
001-0700-4220	HVACR Permits	22,100.00	3,816.74	46,988.16	-24,888.16	0.00	-24,888.16	0.00
001-0700-4226	Mobile Home Permits	3,000.00	50.00	2,220.00	780.00	0.00	780.00	26.00
001-0700-4228	New Commercial Permits	30,000.00	0.00	42,409.06	-12,409.06	0.00	-12,409.06	0.00
001-0700-4230	Permits - Other	2,500.00	0.00	420.00	2,080.00	0.00	2,080.00	83.20
001-0700-4232	Plumbing/Gas Inspections	15,000.00	853.11	36,092.37	-21,092.37	0.00	-21,092.37	0.00
001-0700-4234	Re-Inspection Fees	1,000.00	540.00	1,140.00	-140.00	0.00	-140.00	0.00
001-0700-4236	Residential Building Permits	20,000.00	4,772.40	24,992.01	-4,992.01	0.00	-4,992.01	0.00
001-0700-4238	Residential Remodel Permits	1,000.00	175.00	764.19	235.81	0.00	235.81	23.58
001-0700-4240	Sanitation License	175.00	0.00	100.00	75.00	0.00	75.00	42.86
001-0700-4242	Sign Permits	6,500.00	275.00	6,370.00	130.00	0.00	130.00	2.00
001-0700-4244	Solicitation Permits	500.00	15.00	75.00	425.00	0.00	425.00	85.00
001-0700-4248	Storage Building Permits	1,000.00	40.32	180.32	819.68	0.00	819.68	81.97
001-0700-4252	Swimming Pool Permits	300.00	0.00	360.00	-60.00	0.00	-60.00	0.00
001-0700-4258	Alcohol Permits - Revenue	22,000.00	14,318.44	14,398.44	7,601.56	0.00	7,601.56	34.55
R64	R20 Sub Totals:	288,545.00	35,242.93	285,981.45	2,563.55	0.00	2,563.55	0.89
001-0700-4560	Reimbursement	500.00	295.00	2,045.39	-1,545.39	0.00	-1,545.39	0.00
	Vacant Home Cleanup - Revenue	500.00	295.00	2,045.39	-1,545.39	0.00	-1,545.39	0.00
	R64 Sub Totals:	324,045.00	38,878.59	309,400.16	14,644.84	0.00	14,644.84	4.52
E01	Revenue Sub Totals:	189,521.61	21,326.28	93,467.41	96,054.20	0.00	96,054.20	50.68
001-0700-5000	Personnel Expense	3,500.00	457.30	2,155.55	1,344.45	0.00	1,344.45	38.41
001-0700-5010	Salary Expense	14,366.78	1,650.81	7,197.47	7,169.31	0.00	7,169.31	49.90
001-0700-5020	Overtime Expense	900.00	0.00	235.44	664.56	0.00	664.56	73.84
001-0700-5022	FICA Expense	2,750.00	0.00	1,000.00	1,750.00	0.00	1,750.00	63.64
001-0700-5025	Unemployment Expense	28,226.49	3,213.09	14,104.44	14,122.05	0.00	14,122.05	50.03
001-0700-5030	Worker's Comp Expense	39,838.56	2,910.88	18,692.28	21,146.28	0.00	21,146.28	53.08
001-0700-5040	APERS Expense	325.00	0.00	0.00	325.00	25.00	300.00	92.31
001-0700-5040	Health Insurance Expense	1,500.00	282.01	407.94	1,092.06	0.00	1,092.06	72.80
001-0700-5050	Physical & Drug Screen Exp	10,408.00	75.00	3,108.56	7,299.44	283.55	7,015.89	67.41
001-0700-5055	Uniform Expense							
001-0700-5060	Travel & Training Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E01	E01 Sub Totals:	291,336.44	29,915.37	140,369.09	150,967.35	308.55	150,658.80	51.71
	Building & Grounds Exp							
001-0700-5102	Repairs & Maint - Building	10,100.00	3.09	4,107.77	5,992.23	17.00	5,975.23	59.16
001-0700-5110	Utilities - Electric	1,140.00	59.49	388.42	751.58	0.00	751.58	65.93
001-0700-5111	Utilities - Gas	60.00	2.02	41.60	18.40	0.00	18.40	30.67
001-0700-5112	Utilities - Water	120.00	7.91	35.77	84.23	0.00	84.23	70.19
001-0700-5115	Communication Exp - Telephone	2,100.00	172.99	1,031.66	1,068.34	0.00	1,068.34	50.87
001-0700-5116	Communication Exp - Cellular	2,460.00	379.06	1,897.90	562.10	0.00	562.10	22.85
001-0700-5120	Insurance - Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E20	E20 Sub Totals:	15,980.00	624.56	7,503.12	8,476.88	17.00	8,459.88	52.94
	Vehicle Expense							
001-0700-5200	Fuel Expense	6,000.00	720.21	2,328.52	3,671.48	0.00	3,671.48	61.19
001-0700-5210	Service & Repair - Vehicle	4,000.00	156.41	1,219.70	2,780.30	9.31	2,770.99	69.27
001-0700-5225	Insurance Expense - Vehicle	500.00	0.00	778.51	-278.51	404.84	-683.35	0.00
E30	E30 Sub Totals:	10,500.00	876.62	4,326.73	6,173.27	414.15	5,759.12	54.85
	Supply Expense							
001-0700-5300	Supplies - Office	7,750.00	0.00	3,617.06	4,132.94	2,175.46	1,957.48	25.26
001-0700-5350	Postage Expense	100.00	66.24	66.24	33.76	0.00	33.76	33.76
E40	E40 Sub Totals:	7,850.00	66.24	3,683.30	4,166.70	2,175.46	1,991.24	25.37
	Operations Expense							
001-0700-5405	Act 474 Surcharge	5,000.00	358.39	5,450.99	-450.99	0.00	-450.99	0.00
001-0700-5475	Credit Card Fees	2,500.00	238.33	1,739.91	760.09	0.00	760.09	30.40
001-0700-5480	Dues & Subscriptions	700.00	0.00	25.00	675.00	0.00	675.00	96.43
001-0700-5560	Vacant Home Cleanup	8,250.00	2,015.00	4,340.00	3,910.00	0.00	3,910.00	47.39
E55	E40 Sub Totals:	16,450.00	2,611.72	11,555.90	4,894.10	0.00	4,894.10	29.75
	Professional Services							
001-0700-5568	Prof Services - Elec Insp	15,000.00	1,550.00	7,652.50	7,347.50	0.00	7,347.50	48.98
001-0700-5589	Prof Services - Printing	260.00	0.00	205.86	54.14	0.00	54.14	20.82
E60	E55 Sub Totals:	15,260.00	1,550.00	7,858.36	7,401.64	0.00	7,401.64	48.50
	Miscellaneous Expense							
001-0700-5604	Hardware - New & Renewals	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0700-5606	IT Projects & Labor	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0700-5608	Software - New & Renewals	1,500.00	3,000.00	3,000.00	-1,500.00	17,100.00	-18,600.00	0.00
	E60 Sub Totals:	5,000.00	3,000.00	3,000.00	2,000.00	17,100.00	-15,100.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	362,376.44	38,644.51	178,296.50	184,079.94	20,015.16	164,064.78	45.27
	Dept 0700 Sub Totals:	38,331.44	-234.08	-131,103.66	169,435.10	20,015.16		
	Fund Revenue Sub Totals:	13,670,304.00	1,247,335.72	7,199,379.20	6,470,924.80	35.00	6,470,889.80	47.34
	Fund Expense Sub Totals:	15,492,556.92	1,330,473.25	7,597,382.78	7,895,174.14	176,344.41	7,718,829.73	49.82
Fund 002	Fund 001 Sub Totals:	1,822,252.92	83,137.53	398,003.58	1,424,249.34	176,379.41		
Dept 002-0100	Sales Tax Fund							
R10	Administration							
002-0100-4105	Taxes - Sales							
	One Cent Sales Tax	4,452,000.00	364,338.37	2,202,146.35	2,249,853.65	0.00	2,249,853.65	50.54
	R10 Sub Totals:	4,452,000.00	364,338.37	2,202,146.35	2,249,853.65	0.00	2,249,853.65	50.54
R85	Interest Revenue	250.00	59.79	377.55	-127.55	0.00	-127.55	0.00
002-0100-4850	Interest Revenue	250.00	59.79	377.55	-127.55	0.00	-127.55	0.00
	R85 Sub Totals:	250.00	59.79	377.55	-127.55	0.00	-127.55	0.00
E62	Revenue Sub Totals:	4,452,250.00	364,398.16	2,202,523.90	2,249,726.10	0.00	2,249,726.10	50.53
002-0100-5620	Intergovernmental Tsfr							
	Xfer to General	4,452,000.00	371,000.00	2,226,000.00	2,226,000.00	0.00	2,226,000.00	50.00
	E62 Sub Totals:	4,452,000.00	371,000.00	2,226,000.00	2,226,000.00	0.00	2,226,000.00	50.00
	Expense Sub Totals:	4,452,000.00	371,000.00	2,226,000.00	2,226,000.00	0.00	2,226,000.00	50.00
	Dept 0100 Sub Totals:	-250.00	6,601.84	23,476.10	-23,726.10	0.00		
	Fund Revenue Sub Totals:	4,452,250.00	364,398.16	2,202,523.90	2,249,726.10	0.00	2,249,726.10	50.53
	Fund Expense Sub Totals:	4,452,000.00	371,000.00	2,226,000.00	2,226,000.00	0.00	2,226,000.00	50.00
Fund 003	Fund 002 Sub Totals:	-250.00	6,601.84	23,476.10	-23,726.10	0.00		
Dept 003-0100	Franchise Fees Fund							
R50	Administration							
003-0100-4502	Sale of Services	150,000.00	6,462.47	52,527.31	97,472.69	0.00	97,472.69	64.98
003-0100-4506	AT&T / SW Bell Franchise Fee	200,000.00	11,017.01	157,863.36	42,136.64	0.00	42,136.64	21.07
003-0100-4508	Centerpoint Energy Franchise Fee	15,000.00	0.00	16,796.50	-1,796.50	0.00	-1,796.50	0.00
	Fidelity Franchise Fee							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	0.00	37,086.28	37,913.72	0.00	37,913.72	50.55
003-0100-4526	Entergy Franchise Fee	600,000.00	39,637.01	258,121.95	341,878.05	0.00	341,878.05	56.98
003-0100-4528	First Electric Franchise Fee	275,000.00	25,719.68	151,584.82	123,415.18	0.00	123,415.18	44.88
003-0100-4564	Windstream Franchise Fee	15,000.00	0.00	7,882.49	7,117.51	0.00	7,117.51	47.45
	R50 Sub Totals:	1,330,000.00	82,836.17	681,862.71	648,137.29	0.00	648,137.29	48.73
R85	Interest Revenue							
003-0100-4850	Interest Revenue	300.00	50.00	307.81	-7.81	0.00	-7.81	0.00
	R85 Sub Totals:	300.00	50.00	307.81	-7.81	0.00	-7.81	0.00
E62	Revenue Sub Totals:	1,330,300.00	82,886.17	682,170.52	648,129.48	0.00	648,129.48	48.72
003-0100-5620	Intergovernmental Tsfr							
	Xfer to General	444,750.00	37,062.50	222,375.00	222,375.00	0.00	222,375.00	50.00
	E62 Sub Totals:	444,750.00	37,062.50	222,375.00	222,375.00	0.00	222,375.00	50.00
	Expense Sub Totals:	444,750.00	37,062.50	222,375.00	222,375.00	0.00	222,375.00	50.00
	Dept 0100 Sub Totals:	-885,550.00	-45,823.67	-459,795.52	-425,754.48	0.00		
Dept 003-0800	Street							
E62	Intergovernmental Tsfr							
003-0800-5622	Xfer to Fund 185	721,200.00	53,827.33	322,689.42	398,510.58	0.00	398,510.58	55.26
	E62 Sub Totals:	721,200.00	53,827.33	322,689.42	398,510.58	0.00	398,510.58	55.26
	Expense Sub Totals:	721,200.00	53,827.33	322,689.42	398,510.58	0.00	398,510.58	55.26
	Dept 0800 Sub Totals:	721,200.00	53,827.33	322,689.42	398,510.58	0.00		
	Fund Revenue Sub Totals:	1,330,300.00	82,886.17	682,170.52	648,129.48	0.00	648,129.48	48.72
	Fund Expense Sub Totals:	1,165,950.00	90,889.83	545,064.42	620,885.58	0.00	620,885.58	53.25
	Fund 003 Sub Totals:	-164,350.00	8,003.66	-137,106.10	-27,243.90	0.00		
Fund 005	Designated Tax Fund							
Dept 005-0100	Administration							
R85	Interest Revenue	700.00	75.38	483.69	216.31	0.00	216.31	30.90
005-0100-4850	Interest Revenue							
	R85 Sub Totals:	700.00	75.38	483.69	216.31	0.00	216.31	30.90

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	700.00	75.38	483.69	216.31	0.00	216.31	30.90
Dept 005-0200	Dept 0100 Sub Totals:	-700.00	-75.38	-483.69	-216.31	0.00		
R10	Animal Control							
005-0200-4100	Taxes - Sales							
	Designated Tax - AC	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
	R10 Sub Totals:	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
E62	Revenue Sub Totals:	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
005-0200-5620	Intergovernmental Tsfr							
	Xfer to General - AC	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	E62 Sub Totals:	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	Expense Sub Totals:	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
Dept 005-0400	Dept 0200 Sub Totals:	0.00	649.49	2,285.34	-2,285.34	0.00		
R10	Parks							
005-0400-4100	Taxes - Sales							
	Designated Tax - Park	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
	R10 Sub Totals:	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
E62	Revenue Sub Totals:	445,000.00	36,433.84	220,214.64	224,785.36	0.00	224,785.36	50.51
005-0400-5620	Intergovernmental Tsfr							
	Xfer to General - Park	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	E62 Sub Totals:	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
	Expense Sub Totals:	445,000.00	37,083.33	222,499.98	222,500.02	0.00	222,500.02	50.00
Dept 005-0500	Dept 0400 Sub Totals:	0.00	649.49	2,285.34	-2,285.34	0.00		
R10	Fire							
005-0500-4100	Taxes - Sales							
	Designated Tax - Fire	1,303,901.00	91,084.59	550,536.59	753,364.41	0.00	753,364.41	57.78
	R10 Sub Totals:	1,303,901.00	91,084.59	550,536.59	753,364.41	0.00	753,364.41	57.78
E62	Revenue Sub Totals:	1,303,901.00	91,084.59	550,536.59	753,364.41	0.00	753,364.41	57.78
	Intergovernmental Tsfr							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
005-0500-5620	Xfer to General - Fire	1,303,901.00	148,158.41	659,633.64	644,267.36	0.00	644,267.36	49.41
	E62 Sub Totals:	1,303,901.00	148,158.41	659,633.64	644,267.36	0.00	644,267.36	49.41
	Expense Sub Totals:	1,303,901.00	148,158.41	659,633.64	644,267.36	0.00	644,267.36	49.41
Dept 005-0600	Dept 0500 Sub Totals:	0.00	57,073.82	109,097.05	-109,097.05	0.00		
R10	Police							
005-0600-4100	Taxes - Sales	1,113,000.00	91,084.59	550,536.58	562,463.42	0.00	562,463.42	50.54
	Designated Tax - Police	1,113,000.00	91,084.59	550,536.58	562,463.42	0.00	562,463.42	50.54
	R10 Sub Totals:	1,113,000.00	91,084.59	550,536.58	562,463.42	0.00	562,463.42	50.54
E62	Revenue Sub Totals:	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
005-0600-5620	Intergovernmental Tsfr	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
	Xfer to General - Police	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
	E62 Sub Totals:	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
	Expense Sub Totals:	1,113,000.00	92,750.00	556,500.00	556,500.00	0.00	556,500.00	50.00
Dept 005-0800	Dept 0600 Sub Totals:	0.00	1,665.41	5,963.42	-5,963.42	0.00		
R10	Street							
005-0800-4100	Taxes - Sales	1,336,000.00	109,301.51	660,643.90	675,356.10	0.00	675,356.10	50.55
	Designated Tax - Street	1,336,000.00	109,301.51	660,643.90	675,356.10	0.00	675,356.10	50.55
	R10 Sub Totals:	1,336,000.00	109,301.51	660,643.90	675,356.10	0.00	675,356.10	50.55
E62	Revenue Sub Totals:	1,336,000.00	109,301.51	660,643.90	675,356.10	0.00	675,356.10	50.55
005-0800-5622	Intergovernmental Tsfr	1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
	Xfer to Street	1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
	E62 Sub Totals:	1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
	Expense Sub Totals:	1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
	Dept 0800 Sub Totals:	0.00	2,031.82	7,356.08	-7,356.08	0.00		
	Fund Revenue Sub Totals:	4,643,601.00	364,413.75	2,202,630.04	2,440,970.96	0.00	2,440,970.96	52.57
	Fund Expense Sub Totals:	4,642,901.00	426,408.40	2,329,133.58	2,313,767.42	0.00	2,313,767.42	49.83

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 020	Fund 005 Sub Totals:							
Dept 020-0200	Animal Control Donation	-700.00	61,994.65	126,503.54	-127,203.54			
R68	Animal Control						0.00	
	Donation Revenue							
020-0200-4680	Donation Revenue Ord 2011-24	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
020-0200-4682	Donation Dog Park -Ord 2011-24	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	R68 Sub Totals:	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
R85	Interest Revenue	5.00	0.89	5.95	-0.95	0.00	-0.95	0.00
020-0200-4850	Interest Revenue							
	R85 Sub Totals:	5.00	0.89	5.95	-0.95	0.00	-0.95	0.00
	Revenue Sub Totals:	3,505.00	0.89	5.95	3,499.05	0.00	3,499.05	99.83
E68	Donation Expense							
020-0200-5580	AC Donation Expense	3,505.00	19.32	1,925.47	1,579.53	262.80	1,316.73	37.57
	E68 Sub Totals:	3,505.00	19.32	1,925.47	1,579.53	262.80	1,316.73	37.57
	Expense Sub Totals:	3,505.00	19.32	1,925.47	1,579.53	262.80	1,316.73	37.57
	Dept 0200 Sub Totals:	0.00	18.43	1,919.52	-1,919.52	262.80		
	Fund Revenue Sub Totals:	3,505.00	0.89	5.95	3,499.05	0.00	3,499.05	99.83
	Fund Expense Sub Totals:	3,505.00	19.32	1,925.47	1,579.53	262.80	1,316.73	37.57
	Fund 020 Sub Totals:	0.00	18.43	1,919.52	-1,919.52	262.80		
Fund 030	Act 1256 of 1995 Court							
Dept 030-0300	Court							
R40	Fines & Forfeitures							
030-0300-4404	Act 1256 Civil Division	71,250.00	5,470.00	36,705.00	34,545.00	0.00	34,545.00	48.48
030-0300-4406	Act 1256 District Court Rev	360,000.00	24,756.40	154,927.66	205,072.34	0.00	205,072.34	56.96
	R40 Sub Totals:	431,250.00	30,226.40	191,632.66	239,617.34	0.00	239,617.34	55.56
	Revenue Sub Totals:	431,250.00	30,226.40	191,632.66	239,617.34	0.00	239,617.34	55.56
E01	Personnel Expense							
030-0300-5072	Act 1256 Judge Retirement	5,200.00	394.84	2,369.04	2,830.96	0.00	2,830.96	54.44
	E01 Sub Totals:	5,200.00	394.84	2,369.04	2,830.96	0.00	2,830.96	54.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40	Operations Expense							
030-0300-5400	Act 316 of 1991 Expense	250.00	18.12	108.72	141.28	0.00	141.28	56.51
030-0300-5415	Act 918 of 1983 Expense	17,500.00	1,342.64	8,055.84	9,444.16	0.00	9,444.16	53.97
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	10,741.60	64,449.60	76,050.40	0.00	76,050.40	54.13
030-0300-5430	Act 1256 Court Costs	15,250.00	1,181.04	7,086.24	8,163.76	0.00	8,163.76	53.53
030-0300-5435	Act 1256 City Attorney	28,500.00	2,190.68	13,144.08	15,355.92	0.00	15,355.92	53.88
030-0300-5440	Act 1256 DFA (State)	197,250.00	12,323.74	84,216.70	113,033.30	0.00	113,033.30	57.30
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	1,966.60	11,799.60	14,200.40	0.00	14,200.40	54.62
030-0300-5495	Act 1256 Intoximeter Expense	900.00	67.14	402.84	497.16	0.00	497.16	55.24
	E40 Sub Totals:	426,150.00	29,831.56	189,263.62	236,886.38	0.00	236,886.38	55.59
	Expense Sub Totals:	431,350.00	30,226.40	191,632.66	239,717.34	0.00	239,717.34	55.57
	Dept 0300 Sub Totals:	100.00	0.00	0.00	100.00	0.00		
	Fund Revenue Sub Totals:	431,250.00	30,226.40	191,632.66	239,617.34	0.00	239,617.34	55.56
	Fund Expense Sub Totals:	431,350.00	30,226.40	191,632.66	239,717.34	0.00	239,717.34	55.57
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							
R40	Court							
031-0300-4408	Fines & Forfeitures							
	Act 1809 of 2001 Revenue	26,000.00	3,607.40	20,743.90	5,256.10	0.00	5,256.10	20.22
	R40 Sub Totals:	26,000.00	3,607.40	20,743.90	5,256.10	0.00	5,256.10	20.22
R85	Interest Revenue							
031-0300-4850	Interest Revenue	20.00	3.21	19.12	0.88	0.00	0.88	4.40
	R85 Sub Totals:	20.00	3.21	19.12	0.88	0.00	0.88	4.40
E60	Revenue Sub Totals:	26,020.00	3,610.61	20,763.02	5,256.98	0.00	5,256.98	20.20
031-0300-5608	Miscellaneous Expense							
	Software - New & Renewals	32,250.00	2,996.00	12,203.16	20,046.84	0.00	20,046.84	62.16
	E60 Sub Totals:	32,250.00	2,996.00	12,203.16	20,046.84	0.00	20,046.84	62.16
	Expense Sub Totals:	32,250.00	2,996.00	12,203.16	20,046.84	0.00	20,046.84	62.16
	Dept 0300 Sub Totals:	6,230.00	-614.61	-8,559.86	14,789.86	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	26,020.00	3,610.61	20,763.02	5,256.98	0.00	5,256.98	20.20
	Fund Expense Sub Totals:	32,250.00	2,996.00	12,203.16	20,046.84	0.00	20,046.84	62.16
Fund 045	Fund 031 Sub Totals:	6,230.00	-614.61	-8,559.86	14,789.86	0.00		
Dept 045-0400	Park 1/8 Sales Tax O & M							
R10	Parks							
045-0400-4110	Taxes - Sales							
	Park 1/8 Sales Tax	556,500.00	45,542.30	275,268.31	281,231.69	0.00	281,231.69	50.54
	R10 Sub Totals:	556,500.00	45,542.30	275,268.31	281,231.69	0.00	281,231.69	50.54
R85	Interest Revenue							
045-0400-4850	Interest Revenue	30.00	4.49	28.46	1.54	0.00	1.54	5.13
	R85 Sub Totals:	30.00	4.49	28.46	1.54	0.00	1.54	5.13
E62	Revenue Sub Totals:	556,530.00	45,546.79	275,296.77	281,233.23	0.00	281,233.23	50.53
045-0400-5620	Intergovernmental Tsfr							
	Xfer to General	556,500.00	46,375.00	278,250.00	278,250.00	0.00	278,250.00	50.00
	E62 Sub Totals:	556,500.00	46,375.00	278,250.00	278,250.00	0.00	278,250.00	50.00
	Expense Sub Totals:	556,500.00	46,375.00	278,250.00	278,250.00	0.00	278,250.00	50.00
Dept 0400	Sub Totals:	-30.00	828.21	2,953.23	-2,983.23	0.00		
	Fund Revenue Sub Totals:	556,530.00	45,546.79	275,296.77	281,233.23	0.00	281,233.23	50.53
	Fund Expense Sub Totals:	556,500.00	46,375.00	278,250.00	278,250.00	0.00	278,250.00	50.00
Fund 050	Fund 045 Sub Totals:	-30.00	828.21	2,953.23	-2,983.23	0.00		
Dept 050-0500	Fire Donation							
R68	Fire							
050-0500-4680	Donation Revenue	1,000.00	0.00	300.00	700.00	0.00	700.00	70.00
	Donation Revenue							
	R68 Sub Totals:	1,000.00	0.00	300.00	700.00	0.00	700.00	70.00
R85	Interest Revenue							
050-0500-4850	Interest Revenue	0.00	0.13	0.85	-0.85	0.00	-0.85	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85 Sub Totals:		0.00	0.13	0.85	-0.85	0.00	-0.85	0.00
Revenue Sub Totals:								
Donation Expense		1,000.00	0.13	300.85	699.15	0.00	699.15	69.92
Donations Expense Fire		1,000.00	0.00	74.41	925.59	0.00	925.59	92.56
E68 Sub Totals:								
Expense Sub Totals:		1,000.00	0.00	74.41	925.59	0.00	925.59	92.56
Dept 0500 Sub Totals:		0.00	-0.13	-226.44	226.44	0.00		
Fund Revenue Sub Totals:		1,000.00	0.13	300.85	699.15	0.00	699.15	69.92
Fund Expense Sub Totals:		1,000.00	0.00	74.41	925.59	0.00	925.59	92.56
Fund 050 Sub Totals:		0.00	-0.13	-226.44	226.44	0.00		
Act 833 of 1991 Fire								
Fire		15,000.00	11,088.71	10,615.25	4,384.75	0.00	4,384.75	29.23
Taxes - Property								
State Turnback		15,000.00	11,088.71	10,615.25	4,384.75	0.00	4,384.75	29.23
R15 Sub Totals:								
Interest Revenue		15.00	1.33	8.30	6.70	0.00	6.70	44.67
Interest Revenue		15.00	1.33	8.30	6.70	0.00	6.70	44.67
R85 Sub Totals:								
Revenue Sub Totals:		15,015.00	11,090.04	10,623.55	4,391.45	0.00	4,391.45	29.25
Operations Expense		15,015.00	2,830.59	4,905.61	10,109.39	0.00	10,109.39	67.33
Act 833 Expense		15,015.00	2,830.59	4,905.61	10,109.39	0.00	10,109.39	67.33
E40 Sub Totals:								
Expense Sub Totals:		15,015.00	2,830.59	4,905.61	10,109.39	0.00	10,109.39	67.33
Dept 0500 Sub Totals:		0.00	-8,259.45	-5,717.94	5,717.94	0.00		
Fund Revenue Sub Totals:		15,015.00	11,090.04	10,623.55	4,391.45	0.00	4,391.45	29.25

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:							
		15,015.00	2,830.59	4,905.61	10,109.39		10,109.39	67.33
Fund 055	Fund 051 Sub Totals:							
Dept 055-0500	Fire 3/8 Sales Tax							
R10	Fire	0.00	-8,259.45	-5,717.94	5,717.94			
055-0500-4120	Taxes - Sales							
	Fire 3/8 Sales Tax	1,669,500.00	136,626.89	825,804.87	843,695.13	0.00	843,695.13	50.54
	R10 Sub Totals:	1,669,500.00	136,626.89	825,804.87	843,695.13	0.00	843,695.13	50.54
R85	Interest Revenue							
055-0500-4850	Interest Revenue	100.00	2.13	13.91	86.09	0.00	86.09	86.09
	R85 Sub Totals:	100.00	2.13	13.91	86.09	0.00	86.09	86.09
E62	Revenue Sub Totals:							
055-0500-5620	Intergovernmental Tsftr	1,669,600.00	136,629.02	825,818.78	843,781.22	0.00	843,781.22	50.54
	Xfer to General	1,493,470.00	139,125.00	805,411.66	688,058.34	0.00	688,058.34	46.07
	E62 Sub Totals:	1,493,470.00	139,125.00	805,411.66	688,058.34	0.00	688,058.34	46.07
E80	Fixed Assets							
055-0500-5814	Fixed Assets - Fire Trucks	169,000.00	0.00	29,228.38	139,771.62	0.00	139,771.62	82.71
	E80 Sub Totals:	169,000.00	0.00	29,228.38	139,771.62	0.00	139,771.62	82.71
E85	Interest Expense							
055-0500-5850	Interest Expense	7,030.00	0.00	87.30	6,942.70	0.00	6,942.70	98.76
	E85 Sub Totals:	7,030.00	0.00	87.30	6,942.70	0.00	6,942.70	98.76
	Expense Sub Totals:	1,669,500.00	139,125.00	834,727.34	834,772.66	0.00	834,772.66	50.00
	Dept 0500 Sub Totals:	-100.00	2,495.98	8,908.56	-9,008.56	0.00		
	Fund Revenue Sub Totals:	1,669,600.00	136,629.02	825,818.78	843,781.22	0.00	843,781.22	50.54
	Fund Expense Sub Totals:	1,669,500.00	139,125.00	834,727.34	834,772.66	0.00	834,772.66	50.00
	Fund 055 Sub Totals:	-100.00	2,495.98	8,908.56	-9,008.56	0.00		
Fund 060	Police Donation							
Dept 060-0600	Police							
R68	Donation Revenue							
060-0600-4680	Donation Revenue	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R68 Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
060-0600-4850	Interest Revenue							
	Interest Revenue	5.00	0.06	0.40	4.60	0.00	4.60	92.00
	R85 Sub Totals:	5.00	0.06	0.40	4.60	0.00	4.60	92.00
E60	Revenue Sub Totals:	1,005.00	0.06	0.40	1,004.60	0.00	1,004.60	99.96
060-0600-5600	Miscellaneous Expense							
	Miscellaneous Expense	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
	E60 Sub Totals:	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
	Expense Sub Totals:	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
	Dept 0600 Sub Totals:	0.00	-0.06	-0.40	0.40	0.00		
	Fund Revenue Sub Totals:	1,005.00	0.06	0.40	1,004.60	0.00	1,004.60	99.96
	Fund Expense Sub Totals:	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
Fund 061	Fund 060 Sub Totals:	0.00	-0.06	-0.40	0.40	0.00		
Dept 061-0600	Act 918 of 1983 Police							
R40	Police							
061-0600-4410	Fines & Forfeitures							
	Admin of Justice Revenue	15,000.00	1,342.64	8,055.84	6,944.16	0.00	6,944.16	46.29
	R40 Sub Totals:	15,000.00	1,342.64	8,055.84	6,944.16	0.00	6,944.16	46.29
R85	Interest Revenue	10.00	1.56	8.98	1.02	0.00	1.02	10.20
061-0600-4850	Interest Revenue							
	R85 Sub Totals:	10.00	1.56	8.98	1.02	0.00	1.02	10.20
	Revenue Sub Totals:	15,010.00	1,344.20	8,064.82	6,945.18	0.00	6,945.18	46.27
	Dept 0600 Sub Totals:	-15,010.00	-1,344.20	-8,064.82	-6,945.18	0.00		
	Fund Revenue Sub Totals:	15,010.00	1,344.20	8,064.82	6,945.18	0.00	6,945.18	46.27
	Fund 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
Fund 062	Fund 061 Sub Totals:	-15,010.00	-1,344.20	-8,064.82	-6,945.18			
Dept 062-0600	Act 988 of 1991 Emerg Veh					0.00		
R40	Police							
062-0600-4402	Fines & Forfeitures							
	Act 988 of 1991 Revenue	12,000.00	1,012.00	7,375.80	4,624.20	0.00	4,624.20	38.54
	R40 Sub Totals:	12,000.00	1,012.00	7,375.80	4,624.20	0.00	4,624.20	38.54
R85	Interest Revenue	10.00	0.93	5.00	5.00	0.00	5.00	50.00
062-0600-4850	Interest Revenue	10.00	0.93	5.00	5.00	0.00	5.00	50.00
	R85 Sub Totals:							
E40	Revenue Sub Totals:	12,010.00	1,012.93	7,380.80	4,629.20	0.00	4,629.20	38.54
062-0600-5420	Operations Expense							
	Act 988 Expense	12,010.00	0.00	0.00	12,010.00	0.00	12,010.00	100.00
	E40 Sub Totals:	12,010.00	0.00	0.00	12,010.00	0.00	12,010.00	100.00
	Expense Sub Totals:	12,010.00	0.00	0.00	12,010.00	0.00	12,010.00	100.00
	Dept 0600 Sub Totals:	0.00	-1,012.93	-7,380.80	7,380.80	0.00		
	Fund Revenue Sub Totals:	12,010.00	1,012.93	7,380.80	4,629.20	0.00	4,629.20	38.54
	Fund Expense Sub Totals:	12,010.00	0.00	0.00	12,010.00	0.00	12,010.00	100.00
	Fund 062 Sub Totals:	0.00	-1,012.93	-7,380.80	7,380.80	0.00		
Fund 066	Federal Drug Control							
Dept 066-0600	Police							
R40	Fines & Forfeitures							
066-0600-4418	Drug Seizure Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.09	0.59	-0.59	0.00	-0.59	0.00
066-0600-4850	Interest Revenue	0.00	0.09	0.59	-0.59	0.00	-0.59	0.00
	R85 Sub Totals:	0.00	0.09	0.59	-0.59	0.00	-0.59	0.00
	Revenue Sub Totals:	0.00	0.09	0.59	-0.59	0.00	-0.59	0.00
E60	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
066-0600-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0600 Sub Totals:		0.00	-0.09	-0.59	0.59	0.00		
Fund Revenue Sub Totals:		0.00	0.09	0.59	-0.59	0.00	-0.59	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	-0.09	-0.59	0.59	0.00		
State Drug Control								
Police								
Fines & Forfeitures								
Drug Seizure Revenue		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
R40 Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Interest Revenue		5.00	0.54	3.39	1.61	0.00	1.61	32.20
Interest Revenue		5.00	0.54	3.39	1.61	0.00	1.61	32.20
R85 Sub Totals:								
Revenue Sub Totals:		2,505.00	0.54	3.39	2,501.61	0.00	2,501.61	99.86
Miscellaneous Expense		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Miscellaneous Expense		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E60 Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Expense Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Dept 0600 Sub Totals:		-5.00	-0.54	-3.39	-1.61	0.00		
Fund Revenue Sub Totals:		2,505.00	0.54	3.39	2,501.61	0.00	2,501.61	99.86
Fund Expense Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
Fund 068 Sub Totals:		-5.00	-0.54	-3.39	-1.61	0.00		
Street Fund								
Sale of Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets		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
	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:							
	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 080-0140	Stormwater							
E01	Personnel Expense	94,369.73	10,052.40	43,475.43	50,894.30	0.00	50,894.30	53.93
080-0140-5000	Salary Expense	1,000.00	0.00	79.52	920.48	0.00	920.48	92.05
080-0140-5010	Overtime Expense	7,047.05	755.50	3,250.97	3,796.08	0.00	3,796.08	53.87
080-0140-5020	FICA Expense	540.00	0.00	199.43	340.57	0.00	340.57	63.07
080-0140-5022	Unemployment Expense	500.00	0.00	444.34	55.66	0.00	55.66	11.13
080-0140-5025	Worker's Comp Expense	13,590.22	1,482.72	6,424.33	7,165.89	0.00	7,165.89	52.73
080-0140-5030	APERS Expense	26,150.04	1,651.96	9,911.76	16,238.28	0.00	16,238.28	62.10
080-0140-5040	Health Insurance Expense	325.00	0.00	283.00	42.00	150.00	-108.00	0.00
080-0140-5050	Physical & Drug Screen Exp	2,400.00	512.39	929.98	1,470.02	0.00	1,470.02	61.25
080-0140-5055	Uniform Expense	4,500.00	0.00	1,398.00	3,102.00	0.00	3,102.00	68.93
080-0140-5060	Travel & Training Expense							
E01 Sub Totals:		150,422.04	14,454.97	66,396.76	84,025.28	150.00	83,875.28	55.76
E10	Building & Grounds Exp							
080-0140-5115	Communication Exp - Telephone	700.00	53.13	303.94	396.06	0.00	396.06	56.58
080-0140-5116	Communication Exp - Cellular	3,452.00	170.41	852.23	2,599.77	0.00	2,599.77	75.31
E10 Sub Totals:		4,152.00	223.54	1,156.17	2,995.83	0.00	2,995.83	72.15
E20	Vehicle Expense							
080-0140-5200	Fuel Expense	6,000.00	589.99	2,100.70	3,899.30	0.00	3,899.30	64.99
080-0140-5210	Service & Repair - Vehicle	2,000.00	0.00	404.72	1,595.28	0.00	1,595.28	79.76
080-0140-5218	Tire Expense	2,000.00	952.84	952.84	1,047.16	0.00	1,047.16	52.36
080-0140-5225	Insurance Expense - Vehicle	1,000.00	0.00	846.77	153.23	0.00	153.23	15.32
E20 Sub Totals:		11,000.00	1,542.83	4,305.03	6,694.97	0.00	6,694.97	60.86
E30	Supply Expense							
080-0140-5300	Supplies - Office	500.00	205.48	421.11	78.89	0.00	78.89	15.78
080-0140-5322	Supplies - Operating	6,000.00	125.64	2,874.68	3,125.32	0.00	3,125.32	52.09
080-0140-5380	Prisoner Care Expense	3,000.00	211.53	739.79	2,260.21	0.00	2,260.21	75.34

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30 Sub Totals:		9,500.00	542.65	4,035.58	5,464.42	0.00	5,464.42	57.52
E40	Operations Expense							
080-0140-5515	Special Elec or Permit Fee Exp	1,200.00	0.00	220.00	980.00	0.00	980.00	81.67
080-0140-5520	Public Education Expense	2,500.00	0.00	636.36	1,863.64	0.00	1,863.64	74.55
E40 Sub Totals:		3,700.00	0.00	856.36	2,843.64	0.00	2,843.64	76.86
E55	Professional Services							
080-0140-5571	Prof Services - Engineering	110,000.00	3,304.80	25,612.81	84,387.19	11,329.20	73,057.99	66.42
080-0140-5574	Prof Services - GIS	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
080-0140-5589	Prof Services - Printing	250.00	0.00	0.00	250.00	0.00	250.00	100.00
E55 Sub Totals:		116,750.00	3,304.80	25,612.81	91,137.19	11,329.20	79,807.99	68.36
Expense Sub Totals:		295,524.04	20,068.79	102,362.71	193,161.33	11,479.20	181,682.13	61.48
Dept 0140 Sub Totals:		295,524.04	20,068.79	102,362.71	193,161.33	11,479.20		
R10	Taxes - Sales							
080-0800-4152	1/2 Cent Sales Tax Expires 7/2023	326,000.00	31,084.44	188,547.83	137,452.17	0.00	137,452.17	42.16
R10 Sub Totals:		326,000.00	31,084.44	188,547.83	137,452.17	0.00	137,452.17	42.16
R15	Taxes - Property							
080-0800-4150	State Turnback	752,295.04	67,602.59	389,840.37	362,454.67	0.00	362,454.67	48.18
080-0800-4151	Saline County Treasurer	332,400.00	56,843.10	241,113.55	91,286.45	0.00	91,286.45	27.46
R15 Sub Totals:		1,084,695.04	124,445.69	630,953.92	453,741.12	0.00	453,741.12	41.83
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	25,000.00	676.17	949.17	24,050.83	0.00	24,050.83	96.20
R60 Sub Totals:		25,000.00	676.17	949.17	24,050.83	0.00	24,050.83	96.20
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfer Designated Tax - Street	1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
R62 Sub Totals:		1,336,000.00	111,333.33	667,999.98	668,000.02	0.00	668,000.02	50.00
R64	Reimbursement							
080-0800-4640	Reimbursement Revenue	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
R64 Sub Totals:		50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	66.54	427.26	322.74	0.00	322.74	43.03

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85 Sub Totals:		750.00	66.54	427.26	322.74	0.00	322.74	43.03
Revenue Sub Totals:		2,822,445.04	267,606.17	1,488,878.16	1,333,566.88	0.00	1,333,566.88	47.25
E01	Personnel Expense							
080-0800-5000	Salary Expense	444,710.72	62,985.61	222,094.89	222,615.83	0.00	222,615.83	50.06
080-0800-5005	SWB Reimbursement	132,166.00	11,013.83	66,082.98	66,083.02	0.00	66,083.02	50.00
080-0800-5010	Overtime Expense	15,000.00	309.33	4,437.41	10,562.59	0.00	10,562.59	70.42
080-0800-5020	FICA Expense	33,647.00	4,801.16	17,080.14	16,566.86	0.00	16,566.86	49.24
080-0800-5022	Unemployment Expense	2,750.03	0.00	622.18	2,127.85	0.00	2,127.85	77.38
080-0800-5025	Worker's Comp Expense	17,809.00	0.00	11,047.50	6,761.50	0.00	6,761.50	37.97
080-0800-5030	APERS Expense	66,382.37	6,890.62	30,906.27	35,476.10	0.00	35,476.10	53.44
080-0800-5040	Health Insurance Expense	102,172.08	6,607.88	39,454.29	62,717.79	0.00	62,717.79	61.38
080-0800-5050	Physical & Drug Screen Exp	2,000.00	200.00	525.00	1,475.00	475.00	1,000.00	50.00
080-0800-5055	Uniform Expense	11,000.00	722.98	4,011.65	6,988.35	0.00	6,988.35	63.53
080-0800-5060	Travel & Training Expense	4,500.00	1,219.42	1,899.49	2,600.51	145.84	2,454.67	54.55
E01 Sub Totals:		832,137.20	94,750.83	398,161.80	433,975.40	620.84	433,354.56	52.08
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	5,670.16	167.54	335.08	5,335.08	335.08	5,000.00	88.18
080-0800-5110	Utilities - Electric	18,500.00	1,685.33	10,362.08	8,137.92	0.00	8,137.92	43.99
080-0800-5111	Utilities - Gas	2,500.00	24.03	1,284.60	1,215.40	0.00	1,215.40	48.62
080-0800-5112	Utilities - Water	4,850.00	101.94	1,139.66	3,710.34	0.00	3,710.34	76.50
080-0800-5115	Communication Exp - Telephone	15,060.00	442.65	2,601.21	12,458.79	0.00	12,458.79	82.73
080-0800-5116	Communication Exp - Cellular	4,000.00	359.36	2,117.74	1,882.26	0.00	1,882.26	47.06
080-0800-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
080-0800-5130	Sanitation	3,550.00	327.55	1,659.12	1,890.88	0.00	1,890.88	53.26
080-0800-5140	Supplies - B&G	6,600.00	116.15	657.79	5,942.21	191.79	5,750.42	87.13
080-0800-5142	Janitorial Supplies and Main	2,000.00	123.17	615.85	1,384.15	123.17	1,260.98	63.05
080-0800-5145	Tools	10,000.00	311.58	4,497.50	5,502.50	1,182.04	4,320.46	43.20
E10 Sub Totals:		74,230.16	3,659.30	25,270.63	48,959.53	1,832.08	47,127.45	63.49
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	50,000.00	4,935.38	16,048.28	33,951.72	104.14	33,847.58	67.70
080-0800-5210	Service & Repair - Vehicle	60,000.00	3,762.61	25,218.97	34,781.03	4,750.82	30,030.21	50.05
080-0800-5218	Tire Expense	7,000.00	300.45	759.20	6,240.80	132.00	6,108.80	87.27
080-0800-5225	Insurance Expense - Vehicle	25,000.00	0.00	19,685.42	5,314.58	-6,158.63	11,473.21	45.89
080-0800-5230	Radios	4,750.00	0.00	0.00	4,750.00	0.00	4,750.00	100.00
080-0800-5240	Equipment Rental	37,000.00	0.00	0.00	37,000.00	0.00	37,000.00	100.00
E20 Sub Totals:		183,750.00	8,998.44	61,711.87	122,038.13	-1,171.67	123,209.80	67.05
E30	Supply Expense							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5300	Supplies - Office	4,000.00	2,165.91	6,173.93	-2,173.93	45.96	-2,219.89	0.00
080-0800-5316	Supplies - Signs	35,500.00	0.00	1,907.10	33,592.90	0.00	33,592.90	94.63
080-0800-5322	Supplies - Operating	100,000.00	19,247.34	51,316.92	48,683.08	21,551.84	27,131.24	27.13
080-0800-5350	Postage Expense	500.00	12.63	12.63	487.37	0.00	487.37	97.47
080-0800-5380	Prisoner Care Expense	3,000.00	0.00	301.30	2,698.70	0.00	2,698.70	89.96
	E30 Sub Totals:	143,000.00	21,425.88	59,711.88	83,288.12	21,597.80	61,690.32	43.14
E40	Operations Expense							
080-0800-5323	Material and Maint	20,000.00	1,337.88	11,151.61	8,848.39	17,357.17	-8,508.78	0.00
080-0800-5480	Dues & Subscriptions	750.00	0.00	1,090.61	-340.61	0.00	-340.61	0.00
080-0800-5530	Safety Program	1,500.00	480.93	480.93	1,019.07	0.00	1,019.07	67.94
080-0800-5545	Street Paving Expense	150,000.00	0.00	71,436.11	78,563.89	0.00	78,563.89	52.38
080-0800-5546	Street Lights Installed	125,000.00	8,034.43	55,278.51	69,721.49	0.00	69,721.49	55.78
080-0800-5547	Traffic Signal Maintenance	15,000.00	0.00	1,447.19	13,552.81	0.00	13,552.81	90.35
	E40 Sub Totals:	312,250.00	9,853.24	140,884.96	171,365.04	17,357.17	154,007.87	49.32
E55	Professional Services							
080-0800-5550	Prof Services - Acctg & Audit	21,500.00	0.00	5,490.00	16,010.00	0.00	16,010.00	74.47
080-0800-5553	Prof Services - Advertising	2,500.00	0.00	1,125.28	1,374.72	565.16	809.56	32.38
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	666.08	333.92	0.00	333.92	33.39
080-0800-5571	Prof Services - Engineering	40,000.00	4,917.57	9,174.27	30,825.73	8,685.33	22,140.40	55.35
080-0800-5586	Prof Services - Other	228,500.00	28,572.54	45,013.60	183,486.40	17,303.20	166,183.20	72.73
080-0800-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E55 Sub Totals:	294,000.00	33,490.11	61,469.23	232,530.77	26,553.69	205,977.08	70.06
E60	Miscellaneous Expense							
080-0800-5604	Hardware - New & Renewals	25,400.00	0.00	6,535.34	18,864.66	0.00	18,864.66	74.27
080-0800-5606	IT Project & Labor	18,500.00	4,600.00	17,245.90	1,254.10	525.00	729.10	3.94
080-0800-5608	Software - New & Renewals	20,015.00	100.00	5,792.69	14,222.31	1,666.00	12,556.31	62.73
080-0800-5614	Copiers & Maintenance	2,760.00	62.66	62.66	2,697.34	0.00	2,697.34	97.73
	E60 Sub Totals:	66,675.00	4,762.66	29,636.59	37,038.41	2,191.00	34,847.41	52.26
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Vehicles/Other	169,500.00	0.00	157,230.93	12,269.07	0.00	12,269.07	7.24
080-0800-5810	Fixed Assets - Equipment	309,000.00	0.00	216,393.30	92,606.70	61,500.00	31,106.70	10.07
080-0800-5816	Fixed Assets - Infrastructure	125,000.00	63,114.52	63,114.52	61,885.48	2,972.73	58,912.75	47.13
080-0800-5828	Projects	2,506,396.24	447,431.15	606,761.22	1,899,635.02	1,865,760.85	33,874.17	1.35
080-0800-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	3,109,896.24	510,545.67	1,043,499.97	2,066,396.27	1,930,233.58	136,162.69	4.38
E90	Construction Projects							
080-0800-5910	Projects - Overlays	573,491.28	0.00	0.00	573,491.28	0.00	573,491.28	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90	Sub Totals:	573,491.28	0.00	0.00	573,491.28	0.00	573,491.28	100.00
	Expense Sub Totals:	5,589,429.88	687,486.13	1,820,346.93	3,769,082.95	1,999,214.49	1,769,868.46	31.66
Dept 0800	Sub Totals:	2,766,984.84	419,879.96	331,468.77	2,435,516.07	1,999,214.49		
Fund Revenue	Sub Totals:	2,822,445.04	267,606.17	1,488,878.16	1,333,566.88	0.00	1,333,566.88	47.25
Fund Expense	Sub Totals:	5,884,953.92	707,554.92	1,922,709.64	3,962,244.28	2,010,693.69	1,951,550.59	33.16
Fund 080	Sub Totals:	3,062,508.88	439,948.75	433,831.48	2,628,677.40	2,010,693.69		
Special Redemp - 2016 Bond Administration								
Intergovernmental Tsfrs								
Xfer from Other Fund		0.00	0.00	694.14	-694.14	0.00	-694.14	0.00
R62	Sub Totals:	0.00	0.00	694.14	-694.14	0.00	-694.14	0.00
Interest Revenue								
Gain on Investment		0.00	1,037.42	4,387.92	-4,387.92	0.00	-4,387.92	0.00
R85	Sub Totals:	0.00	1,037.42	4,387.92	-4,387.92	0.00	-4,387.92	0.00
Revenue	Sub Totals:	0.00	1,037.42	5,082.06	-5,082.06	0.00	-5,082.06	0.00
Dept 0100	Sub Totals:	0.00	-1,037.42	-5,082.06	5,082.06	0.00		
Fund Revenue	Sub Totals:	0.00	1,037.42	5,082.06	-5,082.06	0.00	-5,082.06	0.00
Fund Expense	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 110	Sub Totals:	0.00	-1,037.42	-5,082.06	5,082.06	0.00		
Debt Service Reserve Fund Administration								
Interest Revenue		0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Gain on Investment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Sub Totals:	0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Revenue	Sub Totals:	0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Intergovernmental Tsfr								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
113-0100-5626	Xfer to other fund	0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
E62 Sub Totals:		0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Interest Expense								
Loss on Investment								
E85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Dept 0100 Sub Totals:		0.00	0.00	0.00	0.00	0.00		
Fund Revenue Sub Totals:		0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Fund Expense Sub Totals:		0.00	1,029.44	5,055.58	-5,055.58	0.00	-5,055.58	0.00
Fund 113 Sub Totals:		0.00	0.00	0.00	0.00	0.00		
2016 Bond Fund								
Bond Expense								
Bond Principle Pmt		0.00	552,371.89	552,371.89	-552,371.89	0.00	-552,371.89	0.00
Bond Fees		0.00	950.00	950.00	-950.00	0.00	-950.00	0.00
E72 Sub Totals:		0.00	553,321.89	553,321.89	-553,321.89	0.00	-553,321.89	0.00
Expense Sub Totals:		0.00	553,321.89	553,321.89	-553,321.89	0.00	-553,321.89	0.00
Dept 0000 Sub Totals:		0.00	553,321.89	553,321.89	-553,321.89	0.00	-553,321.89	0.00
Administration								
Bond Revenue								
Loan Proceeds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 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
Dept 0100 Sub Totals:		0.00	0.00	0.00	0.00	0.00		
Parks								
Intergovernmental Tsfrs								
Xfer from other fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R72	Bond Revenue							
114-0400-4610	Loan Bond revenue	0.00	182,169.19	1,101,073.19	-1,101,073.19	0.00	-1,101,073.19	0.00
	R72 Sub Totals:	0.00	182,169.19	1,101,073.19	-1,101,073.19	0.00	-1,101,073.19	0.00
R85	Interest Revenue							
114-0400-4850	Interest Revenue	0.00	1,434.52	4,341.23	-4,341.23	0.00	-4,341.23	0.00
	R85 Sub Totals:	0.00	1,434.52	4,341.23	-4,341.23	0.00	-4,341.23	0.00
	Revenue Sub Totals:	0.00	183,603.71	1,105,414.42	-1,105,414.42	0.00	-1,105,414.42	0.00
E62	Intergovernmental Tsf							
114-0400-5626	Xfer to other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	-183,603.71	-1,105,414.42	1,105,414.42	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	183,603.71	1,105,414.42	-1,105,414.42	0.00	-1,105,414.42	0.00
	Fund Expense Sub Totals:	0.00	553,321.89	553,321.89	-553,321.89	0.00	-553,321.89	0.00
	Fund 114 Sub Totals:	0.00	369,718.18	-552,092.53	552,092.53	0.00	0.00	0.00
Fund 147	2016 Parks/Rec Const Fund							
Dept 147-0400	Parks							
R85	Interest Revenue							
147-0400-4850	Interest Revenue	0.00	5,251.94	26,946.07	-26,946.07	0.00	-26,946.07	0.00
	R85 Sub Totals:	0.00	5,251.94	26,946.07	-26,946.07	0.00	-26,946.07	0.00
	Revenue Sub Totals:	0.00	5,251.94	26,946.07	-26,946.07	0.00	-26,946.07	0.00
E90	Construction Projects							
147-0400-5900	Construction Projects	2,000,000.00	140,415.00	534,419.55	1,465,580.45	0.00	1,465,580.45	73.28
	E90 Sub Totals:	2,000,000.00	140,415.00	534,419.55	1,465,580.45	0.00	1,465,580.45	73.28
	Expense Sub Totals:	2,000,000.00	140,415.00	534,419.55	1,465,580.45	0.00	1,465,580.45	73.28
	Dept 0400 Sub Totals:	2,000,000.00	135,163.06	507,473.48	1,492,526.52	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	0.00	5,251.94	26,946.07	-26,946.07	0.00	-26,946.07	0.00
	Fund Expense Sub Totals:	2,000,000.00	140,415.00	534,419.55	1,465,580.45	0.00	1,465,580.45	73.28
Fund 157	Fund 147 Sub Totals:	2,000,000.00	135,163.06	507,473.48	1,492,526.52	0.00		
Dept 157-0500	2016 Fire Construction Fund							
R85	Fire							
157-0500-4850	Interest Revenue	0.00	3,980.19	26,511.79	-26,511.79	0.00	-26,511.79	0.00
	Interest Revenue	0.00	3,980.19	26,511.79	-26,511.79	0.00	-26,511.79	0.00
	R85 Sub Totals:	0.00	3,980.19	26,511.79	-26,511.79	0.00	-26,511.79	0.00
E90	Revenue Sub Totals:							
157-0500-5900	Construction Projects	4,500,000.00	751,726.00	2,466,533.84	2,033,466.16	0.00	2,033,466.16	45.19
	Construction Projects	4,500,000.00	751,726.00	2,466,533.84	2,033,466.16	0.00	2,033,466.16	45.19
	E90 Sub Totals:	4,500,000.00	751,726.00	2,466,533.84	2,033,466.16	0.00	2,033,466.16	45.19
	Expense Sub Totals:							
	Dept 0500 Sub Totals:	4,500,000.00	747,745.81	2,440,022.05	2,059,977.95	0.00		
	Fund Revenue Sub Totals:	0.00	3,980.19	26,511.79	-26,511.79	0.00	-26,511.79	0.00
	Fund Expense Sub Totals:	4,500,000.00	751,726.00	2,466,533.84	2,033,466.16	0.00	2,033,466.16	45.19
	Fund 157 Sub Totals:	4,500,000.00	747,745.81	2,440,022.05	2,059,977.95	0.00		
Fund 165	Police Fleet							
Dept 165-0600	Police							
R72	Bond Revenue							
165-0600-4610	Loan - Police Fleet 2016	0.00	0.00	1,114,385.00	-1,114,385.00	0.00	-1,114,385.00	0.00
	R72 Sub Totals:	0.00	0.00	1,114,385.00	-1,114,385.00	0.00	-1,114,385.00	0.00
R85	Interest Revenue	0.00	0.00	0.35	-0.35	0.00	-0.35	0.00
165-0600-4850	Interest Revenue	0.00	0.00	0.35	-0.35	0.00	-0.35	0.00
	R85 Sub Totals:	0.00	0.00	0.35	-0.35	0.00	-0.35	0.00
	Revenue Sub Totals:	0.00	0.00	1,114,385.35	-1,114,385.35	0.00	-1,114,385.35	0.00
	Dept 0600 Sub Totals:	0.00	0.00	-1,114,385.35	1,114,385.35	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	0.00	0.00	1,114,385.35	-1,114,385.35	0.00	-1,114,385.35	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 185	Fund 165 Sub Totals:	0.00	0.00	-1,114,385.35	1,114,385.35	0.00		
Dept 185-0800	Street Bond 2016 DS							
R62	Street							
185-0800-4627	Intergovernmental Tsfrs							
	Xfer from Other	648,000.00	53,827.33	322,689.42	325,310.58	0.00	325,310.58	50.20
	R62 Sub Totals:	648,000.00	53,827.33	322,689.42	325,310.58	0.00	325,310.58	50.20
R85	Interest Revenue							
185-0800-4850	Interest Revenue	0.00	232.06	1,403.85	-1,403.85	0.00	-1,403.85	0.00
185-0800-4852	Dividend Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	232.06	1,403.85	-1,403.85	0.00	-1,403.85	0.00
E62	Revenue Sub Totals:	648,000.00	54,059.39	324,093.27	323,906.73	0.00	323,906.73	49.99
185-0800-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense							
185-0800-5722	Bond Principal Pmt	648,000.00	0.00	325,000.00	323,000.00	0.00	323,000.00	49.85
185-0800-5724	Bond Fee	1,200.00	83.33	500.02	699.98	0.00	699.98	58.33
	E72 Sub Totals:	649,200.00	83.33	325,500.02	323,699.98	0.00	323,699.98	49.86
E85	Interest Expense							
185-0800-5750	Interest Expense	420,000.00	0.00	158,221.88	261,778.12	0.00	261,778.12	62.33
185-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	420,000.00	0.00	158,221.88	261,778.12	0.00	261,778.12	62.33
	Expense Sub Totals:	1,069,200.00	83.33	483,721.90	585,478.10	0.00	585,478.10	54.76
	Dept 0800 Sub Totals:	421,200.00	-53,976.06	159,628.63	261,571.37	0.00		
	Fund Revenue Sub Totals:	648,000.00	54,059.39	324,093.27	323,906.73	0.00	323,906.73	49.99

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:	1,069,200.00	83.33	483,721.90	585,478.10	0.00	585,478.10	54.76
Fund 186	Fund 185 Sub Totals:	421,200.00	-53,976.06	159,628.63	261,571.37	0.00		
Dept 186-0800	Street Bond 2016 DSR							
R62	Street							
186-0800-4627	Intergovernmental Tsfrs							
	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
186-0800-4850	Interest Revenue	0.00	441.25	2,190.93	-2,190.93	0.00	-2,190.93	0.00
186-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	441.25	2,190.93	-2,190.93	0.00	-2,190.93	0.00
E62	Revenue Sub Totals:	0.00	441.25	2,190.93	-2,190.93	0.00	-2,190.93	0.00
186-0800-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186-0800-5755	Interest Expense							
	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	-441.25	-2,190.93	2,190.93	0.00		
	Fund Revenue Sub Totals:	0.00	441.25	2,190.93	-2,190.93	0.00	-2,190.93	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 187	Fund 186 Sub Totals:	0.00	-441.25	-2,190.93	2,190.93	0.00		
Dept 187-0800	2016 Street Construction Fund							
R85	Street							
187-0800-4850	Interest Revenue	0.00	19,696.98	98,221.85	-98,221.85	0.00	-98,221.85	0.00
	Interest Revenue							
	R85 Sub Totals:	0.00	19,696.98	98,221.85	-98,221.85	0.00	-98,221.85	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90	Revenue Sub Totals:	0.00	19,696.98	98,221.85	-98,221.85	0.00	-98,221.85	0.00
187-0800-5900	Construction Projects							
	Construction Projects	2,000,000.00	105,970.05	750,890.09	1,249,109.91	0.00	1,249,109.91	62.46
	E90 Sub Totals:	2,000,000.00	105,970.05	750,890.09	1,249,109.91	0.00	1,249,109.91	62.46
	Expense Sub Totals:	2,000,000.00	105,970.05	750,890.09	1,249,109.91	0.00	1,249,109.91	62.46
	Dept 0800 Sub Totals:	2,000,000.00	86,273.07	652,668.24	1,347,331.76	0.00		
	Fund Revenue Sub Totals:	0.00	19,696.98	98,221.85	-98,221.85	0.00	-98,221.85	0.00
	Fund Expense Sub Totals:	2,000,000.00	105,970.05	750,890.09	1,249,109.91	0.00	1,249,109.91	62.46
	Fund 187 Sub Totals:	2,000,000.00	86,273.07	652,668.24	1,347,331.76	0.00		
Fund 188	Street Bond 2016 Construction							
Dept 188-0800	Street							
R62	Intergovernmental Tsfrs							
188-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
188-0800-4850	Interest Revenue	0.00	50.33	249.84	-249.84	0.00	-249.84	0.00
188-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	50.33	249.84	-249.84	0.00	-249.84	0.00
	Revenue Sub Totals:	0.00	50.33	249.84	-249.84	0.00	-249.84	0.00
E85	Interest Expense							
188-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E90	Construction Projects							
188-0800-5900	Construction Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E90 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 0800 Sub Totals:	0.00	-50.33	-249.84	249.84	0.00		
	Fund Revenue Sub Totals:	0.00	50.33	249.84	-249.84	0.00	-249.84	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 500	Fund 188 Sub Totals:	0.00	-50.33	-249.84	249.84	0.00		
Dept 500-0000	Revenue Fund - Water & WW							
E40	Water and WW							
500-0000-5501	Operations Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Bad Debt Expense	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
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 500-0140	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
R50	Stormwater							
500-0140-4567	Sale of Services	5,500.00	2,825.00	5,000.00	500.00	0.00	500.00	9.09
500-0140-4568	Stormwater Rev Fees	234,000.00	20,766.00	123,981.00	110,019.00	0.00	110,019.00	47.02
500-0140-4569	Stormwater Rev - Residential	28,500.00	2,730.00	16,218.00	12,282.00	0.00	12,282.00	43.09
	Stormwater Rev - Business							
	R50 Sub Totals:	268,000.00	26,321.00	145,199.00	122,801.00	0.00	122,801.00	45.82
	Revenue Sub Totals:	268,000.00	26,321.00	145,199.00	122,801.00	0.00	122,801.00	45.82
E62	Intergovernmental Tsfr							
500-0140-5622	Xfer to Fund 515	268,000.00	48,846.00	118,878.00	149,122.00	0.00	149,122.00	55.64
	E62 Sub Totals:	268,000.00	48,846.00	118,878.00	149,122.00	0.00	149,122.00	55.64
	Expense Sub Totals:	268,000.00	48,846.00	118,878.00	149,122.00	0.00	149,122.00	55.64
Dept 500-0900	Dept 0140 Sub Totals:	0.00	22,525.00	-26,321.00	26,321.00	0.00		
R50	Water							
500-0900-4504	Sale of Services	47,000.00	4,040.94	23,868.00	23,132.00	0.00	23,132.00	49.22
500-0900-4532	CAW Watershed	27,000.00	2,973.00	17,078.00	9,922.00	0.00	9,922.00	36.75
500-0900-4536	One Time Charge	185,000.00	132,256.83	197,393.71	-12,393.71	0.00	-12,393.71	0.00
500-0900-4537	Penalties	1,650.00	350.00	1,850.00	-200.00	0.00	-200.00	0.00
500-0900-4540	Insufficient Check Fee	22,000.00	1,500.25	8,550.75	13,449.25	0.00	13,449.25	61.13
	Sales - CAW System Devel							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0900-4542	Sales - FSDWA	28,000.00	2,470.20	14,698.69	13,301.31	0.00	13,301.31	47.50
500-0900-4544	Water Misc Income	92,000.00	9,395.60	58,650.05	33,349.95	0.00	33,349.95	36.25
500-0900-4548	Sales - Pump Maintenance	23,000.00	2,628.85	15,773.10	7,226.90	0.00	7,226.90	31.42
500-0900-4550	Sales - Service Charges	28,000.00	2,640.00	14,355.00	13,645.00	0.00	13,645.00	48.73
500-0900-4554	Sales - Water	2,761,709.00	215,639.28	1,285,398.30	1,476,310.70	0.00	1,476,310.70	53.46
500-0900-4556	Sales - Water Connections	29,000.00	5,490.00	17,985.00	11,015.00	0.00	11,015.00	37.98
500-0900-4560	Sales Tax Revenue	255,000.00	20,507.55	122,095.32	132,904.68	0.00	132,904.68	52.12
500-0900-4566	Woodland Hills Watershed	2,500.00	216.90	1,296.90	1,203.10	0.00	1,203.10	48.12
R50 Sub Totals:		3,501,859.00	400,109.40	1,778,992.82	1,722,866.18	0.00	1,722,866.18	49.20
R60	Miscellaneous Revenue							
500-0900-4629	Xfer to Water Impact	60,000.00	13,648.00	42,798.00	17,202.00	0.00	17,202.00	28.67
R60 Sub Totals:		60,000.00	13,648.00	42,798.00	17,202.00	0.00	17,202.00	28.67
R62	Intergovernmental Tsfrs							
500-0900-4630	Xfer Salem Royalty	1,000.00	48.80	301.60	698.40	0.00	698.40	69.84
500-0900-4632	Xfer to Subdivision Impact Wtr	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
R62 Sub Totals:		3,000.00	48.80	951.60	2,048.40	0.00	2,048.40	68.28
E40	Revenue Sub Totals:							
500-0900-5475	Operations Expense	3,564,859.00	413,806.20	1,822,742.42	1,742,116.58	0.00	1,742,116.58	48.87
	Credit Card Fees	60,000.00	5,900.79	33,101.34	26,898.66	0.00	26,898.66	44.83
E60	E40 Sub Totals:	60,000.00	5,900.79	33,101.34	26,898.66	0.00	26,898.66	44.83
500-0900-5600	Miscellaneous Expense	1,000.00	483.82	2,021.37	-1,021.37	0.00	-1,021.37	0.00
	Miscellaneous Expense	1,000.00	483.82	2,021.37	-1,021.37	0.00	-1,021.37	0.00
E60 Sub Totals:		1,000.00	483.82	2,021.37	-1,021.37	0.00	-1,021.37	0.00
E62	Intergovernmental Tsfr							
500-0900-5624	Xfer to Water	7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
500-0900-5629	Xfer to Water Impact	60,000.00	14,000.00	29,150.00	30,850.00	0.00	30,850.00	51.42
500-0900-5630	Xfer to Salem Royalty	1,000.00	98.40	252.80	747.20	0.00	747.20	74.72
500-0900-5632	Xfer to Subdivision Impact Wtr	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
E62 Sub Totals:		7,263,000.00	1,014,098.40	3,230,052.80	4,032,947.20	0.00	4,032,947.20	55.53
Expense Sub Totals:		7,324,000.00	1,020,483.01	3,265,175.51	4,058,824.49	0.00	4,058,824.49	55.42
Dept 500-0950	Dept 0900 Sub Totals:							
R50	Wastewater	3,759,141.00	606,676.81	1,442,433.09	2,316,707.91	0.00		
	Sale of Services							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0950-4552	Sales - Wastewater	4,025,000.00	1,223,337.04	2,876,809.74	1,148,190.26	0.00	1,148,190.26	28.53
500-0950-4558	Sales - WW Connections	16,500.00	900.00	14,200.00	2,300.00	0.00	2,300.00	13.94
R50 Sub Totals:		4,041,500.00	1,224,237.04	2,891,009.74	1,150,490.26	0.00	1,150,490.26	28.47
R60	Miscellaneous Revenue	100.00	8.95	71.60	28.40	0.00	28.40	28.40
500-0950-4600	Miscellaneous Revenue	40,000.00	3,000.00	103,863.89	-63,863.89	0.00	-63,863.89	0.00
500-0950-4631	Xfer Wastewater Impact	40,100.00	3,008.95	103,935.49	-63,835.49	0.00	-63,835.49	0.00
R60 Sub Totals:		2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
R62	Intergovernmental Tsfrs	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
500-0950-4632	Xfer to Subdivision Impact WW	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
R62 Sub Totals:		2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
Revenue Sub Totals:		4,083,600.00	1,227,245.99	2,995,595.23	1,088,004.77	0.00	1,088,004.77	26.64
E62	Intergovernmental Tsfr	7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
500-0950-5624	Xfer to Water	40,000.00	21,800.00	100,863.89	-60,863.89	0.00	-60,863.89	0.00
500-0950-5631	Xfer to Wastewater Impact	2,000.00	0.00	650.00	1,350.00	0.00	1,350.00	67.50
500-0950-5632	Xfer to Subdivision Impact WW	7,242,000.00	1,021,800.00	3,301,513.89	3,940,486.11	0.00	3,940,486.11	54.41
E62 Sub Totals:		7,242,000.00	1,021,800.00	3,301,513.89	3,940,486.11	0.00	3,940,486.11	54.41
Expense Sub Totals:		3,158,400.00	-205,445.99	305,918.66	2,852,481.34	0.00		
Dept 0950 Sub Totals:		7,916,459.00	1,667,373.19	4,963,536.65	2,952,922.35	0.00	2,952,922.35	37.30
Fund Revenue Sub Totals:		14,834,000.00	2,091,129.01	6,685,567.40	8,148,432.60	0.00	8,148,432.60	54.93
Fund Expense Sub Totals:		6,917,541.00	423,755.82	1,722,030.75	5,195,510.25	0.00		
Fund 500 Sub Totals:								
Water Operating Fund								
Sale of Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Interest Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0000-5898	Fixed Assets							
	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		
R60	Water							
510-0900-4600	Miscellaneous Revenue	0.00	477.20	3,482.15	-3,482.15	0.00	-3,482.15	0.00
	Miscellaneous Revenue	0.00	477.20	3,482.15	-3,482.15	0.00	-3,482.15	0.00
R62	R60 Sub Totals:	0.00	477.20	3,482.15	-3,482.15	0.00	-3,482.15	0.00
510-0900-4625	Intergovernmental Isfrs							
	Xifer from Water	7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
R62 Sub Totals:		7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
R64	Reimbursement							
510-0900-4640	Reimbursement Revenue	0.00	0.00	212,008.62	-212,008.62	0.00	-212,008.62	0.00
R64 Sub Totals:		0.00	0.00	212,008.62	-212,008.62	0.00	-212,008.62	0.00
Revenue Sub Totals:		7,200,000.00	1,000,477.20	3,415,490.77	3,784,509.23	0.00	3,784,509.23	52.56
E01	Personnel Expense							
510-0900-5000	Salary Expense	365,008.41	42,601.22	191,130.38	173,878.03	0.00	173,878.03	47.64
510-0900-5005	SWB Reimbursement	132,167.00	11,013.92	66,083.52	66,083.48	0.00	66,083.48	50.00
510-0900-5010	Overtime Expense	16,550.00	1,282.89	6,043.93	10,506.07	0.00	10,506.07	63.48
510-0900-5020	FICA Expense	28,229.88	3,321.32	14,844.73	13,385.15	0.00	13,385.15	47.41
510-0900-5022	Unemployment Expense	3,060.00	0.00	810.34	2,249.66	0.00	2,249.66	73.52
510-0900-5025	Worker's Comp Expense	7,241.00	0.00	5,070.91	2,170.09	0.00	2,170.09	29.97
510-0900-5030	APERS Expense	53,614.68	6,340.17	28,223.14	25,391.54	0.00	25,391.54	47.36
510-0900-5040	Health Insurance Expense	66,301.84	6,224.32	37,509.73	28,792.11	0.00	28,792.11	43.43
510-0900-5050	Physical & Drug Screen Exp	1,500.00	75.00	75.00	1,425.00	310.00	1,115.00	74.33
510-0900-5055	Uniform Expense	6,200.00	515.74	3,014.86	3,185.14	1,154.01	2,031.13	32.76
510-0900-5060	Travel & Training Expense	9,295.00	2,495.00	3,430.00	5,865.00	1,666.38	4,198.62	45.17
E01 Sub Totals:		689,167.81	73,869.58	356,236.54	332,931.27	3,130.39	329,800.88	47.85
E10	Building & Grounds Exp							
510-0900-5102	Repairs & Maint - Building	7,000.00	81.03	268.83	6,731.17	1,412.06	5,319.11	75.99
510-0900-5104	Repairs & Maint - Grounds	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5110	Utilities - Electric	42,500.00	2,225.73	24,429.94	18,070.06	1,150.59	16,919.47	39.81
510-0900-5111	Utilities - Gas	2,750.00	57.16	1,239.74	1,510.26	0.00	1,510.26	54.92
510-0900-5112	Utilities - Water	250.00	24.54	152.59	97.41	0.00	97.41	38.96
510-0900-5115	Communication Exp - Telephone	13,620.00	324.24	1,874.60	11,745.40	0.00	11,745.40	86.24
510-0900-5116	Communication Exp - Cellular	8,000.00	789.39	3,458.37	4,541.63	0.00	4,541.63	56.77
510-0900-5120	Insurance - Property	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
510-0900-5130	Sanitation	4,900.00	600.22	2,807.29	2,092.71	0.00	2,092.71	42.71
510-0900-5140	Supplies - B&G	750.00	257.04	344.86	405.14	117.65	287.49	38.33
510-0900-5142	Janitorial Supplies and Main	1,850.00	123.17	615.85	1,234.15	123.17	1,110.98	60.05
510-0900-5145	Tools	8,250.00	0.00	3,599.43	4,650.57	290.26	4,360.31	52.85
	E10 Sub Totals:	102,870.00	4,482.52	38,791.50	64,078.50	3,093.73	60,984.77	59.28
E20	Vehicle Expense							
510-0900-5200	Fuel Expense	30,000.00	4,790.54	17,383.46	12,616.54	50.00	12,566.54	41.89
510-0900-5210	Service & Repair - Vehicle	11,000.00	0.00	2,748.96	8,251.04	163.57	8,087.47	73.52
510-0900-5218	Tire Expense	4,500.00	0.00	133.76	4,366.24	1,680.11	2,686.13	59.69
510-0900-5225	Insurance Expense - Vehicle	6,000.00	0.00	4,882.35	1,117.65	-528.70	1,646.35	27.44
510-0900-5240	Equipment Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E20 Sub Totals:	52,500.00	4,790.54	25,148.53	27,351.47	1,364.98	25,986.49	49.50
E30	Supply Expense							
510-0900-5300	Supplies - Office	5,500.00	823.51	2,091.14	3,408.86	179.59	3,229.27	58.71
510-0900-5322	Supplies - Operating	185,000.00	9,116.41	51,242.36	133,757.64	29,765.87	103,991.77	56.21
510-0900-5324	Supplies - Chemicals	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
510-0900-5326	Supplies - Lab	500.00	0.00	0.00	500.00	0.00	500.00	100.00
510-0900-5350	Postage Expense	30,000.00	1,267.78	15,674.35	14,325.65	3,031.25	11,294.40	37.65
510-0900-5360	Cost of Water	1,300,000.00	115,896.18	612,277.71	687,722.29	0.00	687,722.29	52.90
	E30 Sub Totals:	1,532,000.00	127,103.88	681,285.56	850,714.44	32,976.71	817,737.73	53.38
E40	Operations Expense							
510-0900-5475	Credit Card Fees	17,500.00	1,596.38	9,411.75	8,088.25	0.00	8,088.25	46.22
510-0900-5480	Dues & Subscriptions	6,500.00	532.95	2,023.07	4,476.93	0.00	4,476.93	68.88
510-0900-5515	Special Elec or Permit Fee Exp	32,500.00	0.00	0.00	32,500.00	0.00	32,500.00	100.00
510-0900-5530	Safety Program	1,500.00	404.19	404.19	1,095.81	0.00	1,095.81	73.05
510-0900-5535	Sales Tax Expense	265,000.00	23,658.00	110,870.15	154,129.85	0.00	154,129.85	58.16
510-0900-5823	COE Degray O&M	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
	E40 Sub Totals:	353,000.00	26,191.52	122,709.16	230,290.84	0.00	230,290.84	65.24
E55	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5553	Prof Services - Advertising	2,000.00	-974.00	-490.25	2,490.25	527.78	1,962.47	98.12
510-0900-5571	Prof Services - Engineering	40,500.00	1,652.40	4,131.00	36,369.00	826.20	35,542.80	87.76

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5586	Prof Services - Other	10,000.00	11,070.74	29,467.94	-19,467.94	4,624.66	-24,092.60	0.00
510-0900-5589	Prof Services - Printing	2,750.00	0.00	669.87	2,080.13	2,135.24	-55.11	0.00
E55 Sub Totals:		65,250.00	11,749.14	33,778.56	31,471.44	8,113.88	23,357.56	35.80
E60	Miscellaneous Expense							
510-0900-5604	Hardware - New & Renewals	35,400.00	0.00	19,004.72	16,395.28	0.00	16,395.28	46.31
510-0900-5606	IT Project & Labor	22,500.00	1,600.00	1,600.00	20,900.00	0.00	20,900.00	92.89
510-0900-5608	Software - New & Renewals	38,525.00	11,375.00	15,472.69	23,052.31	1,667.00	21,385.31	55.51
510-0900-5614	Copiers & Maintenance	9,140.00	41.64	181.59	8,958.41	275.00	8,683.41	95.00
E60 Sub Totals:		105,565.00	13,016.64	36,259.00	69,306.00	1,942.00	67,364.00	63.81
E62	Intergovernmental Tsfr							
510-0900-5626	Xfer Depreciation Fd - Water	67,000.00	15,150.06	37,083.69	29,916.31	0.00	29,916.31	44.65
E62 Sub Totals:		67,000.00	15,150.06	37,083.69	29,916.31	0.00	29,916.31	44.65
E72	Bond Expense							
510-0900-5722	Bond Principal Pmt	270,000.00	38,395.78	227,191.97	42,808.03	0.00	42,808.03	15.85
510-0900-5724	Bond Fee	0.00	166.67	1,000.02	-1,000.02	0.00	-1,000.02	0.00
E72 Sub Totals:		270,000.00	38,562.45	228,191.99	41,808.01	0.00	41,808.01	15.48
E80	Fixed Assets							
510-0900-5808	Fixed Assets - Vehicles	44,500.00	1,389.73	38,763.73	5,736.27	0.00	5,736.27	12.89
510-0900-5816	Fixed Assets - Infrastructure	2,016,000.00	76,692.10	585,472.02	1,430,527.98	387,471.86	1,043,056.12	51.74
510-0900-5821	Other Equipment	55,000.00	0.00	5,198.76	49,801.24	0.00	49,801.24	90.55
510-0900-5822	COE Degray Project	95,000.00	0.00	0.00	95,000.00	0.00	95,000.00	100.00
510-0900-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		2,210,500.00	78,081.83	629,434.51	1,581,065.49	387,471.86	1,193,593.63	54.00
E85	Interest Expense							
510-0900-5850	Interest Expense	180,000.00	19,158.70	116,419.36	63,580.64	0.00	63,580.64	35.32
E85 Sub Totals:		180,000.00	19,158.70	116,419.36	63,580.64	0.00	63,580.64	35.32
Expense Sub Totals:		5,627,852.81	412,156.86	2,305,338.40	3,322,514.41	438,093.55	2,884,420.86	51.25
Dept 0900 Sub Totals:		-1,572,147.19	-588,320.34	-1,110,152.37	-461,994.82	438,093.55		
R60	Wastewater							
510-0950-4600	Miscellaneous Revenue	0.00	338.00	1,038.21	-1,038.21	0.00	-1,038.21	0.00
R60 Sub Totals:		0.00	338.00	1,038.21	-1,038.21	0.00	-1,038.21	0.00
R62	Intergovernmental Tsfrs							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-4625	Xfer from Sewer Sales	7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
R62	R62 Sub Totals:	7,200,000.00	1,000,000.00	3,200,000.00	4,000,000.00	0.00	4,000,000.00	55.56
R64	Reimbursement							
510-0950-4640	Refunds and Reim. WW	0.00	0.00	212,008.63	-212,008.63	0.00	-212,008.63	0.00
R64	R64 Sub Totals:	0.00	0.00	212,008.63	-212,008.63	0.00	-212,008.63	0.00
E01	Revenue Sub Totals:	7,200,000.00	1,000,338.00	3,413,046.84	3,786,953.16	0.00	3,786,953.16	52.60
510-0950-5000	Personnel Expense	688,014.08	68,837.22	280,419.03	407,595.05	0.00	407,595.05	59.24
510-0950-5005	Salary Expense	132,667.00	11,013.92	66,083.52	66,583.48	0.00	66,583.48	50.19
510-0950-5010	SWB Reimbursement	50,000.00	3,106.42	20,623.92	29,376.08	0.00	29,376.08	58.75
510-0950-5020	Overtime Expense	53,049.05	5,453.02	22,673.57	30,375.48	0.00	30,375.48	57.26
510-0950-5022	FICA Expense	2,520.00	0.00	802.31	1,717.69	0.00	1,717.69	68.16
510-0950-5025	Unemployment Expense	7,128.00	0.00	7,319.77	-191.77	0.00	-191.77	0.00
510-0950-5030	Worker's Comp Expense	104,045.80	10,615.34	44,362.62	59,683.18	0.00	59,683.18	57.36
510-0950-5040	APERS Expense	116,290.44	10,784.04	59,320.66	56,969.78	0.00	56,969.78	48.99
510-0950-5040	Health Insurance Expense	2,000.00	155.00	155.00	1,845.00	245.00	1,600.00	80.00
510-0950-5050	Physical & Drug Screen Exp	300.00	25.00	150.00	150.00	0.00	150.00	50.00
510-0950-5054	BYOD - Wastewater	11,000.00	480.11	3,079.75	7,920.25	0.00	7,920.25	72.00
510-0950-5055	Uniform Expense	7,295.00	0.00	348.00	6,947.00	145.84	6,801.16	93.23
510-0950-5060	Travel & Training Expense							
E01	E01 Sub Totals:	1,174,309.37	110,470.07	505,338.15	668,971.22	390.84	668,580.38	56.93
E10	Building & Grounds Exp							
510-0950-5102	Repairs & Maint - Building	12,000.00	83.77	630.87	11,369.13	1,884.17	9,484.96	79.04
510-0950-5110	Utilities - Electric	355,000.00	22,222.38	144,234.07	190,765.93	0.00	190,765.93	56.95
510-0950-5111	Utilities - Gas	2,750.00	87.09	1,448.29	1,301.71	0.00	1,301.71	47.33
510-0950-5112	Utilities - Water	400.00	24.53	152.57	247.43	0.00	247.43	61.86
510-0950-5115	Communication Exp - Telephone	12,708.00	251.58	1,452.35	11,255.65	0.00	11,255.65	88.57
510-0950-5116	Communication Exp - Cellular	6,700.00	647.71	2,904.08	3,795.92	0.00	3,795.92	56.66
510-0950-5120	Insurance - Property	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
510-0950-5130	Sanitation	55,650.00	578.65	3,158.88	52,491.12	1,255.97	51,235.15	92.07
510-0950-5140	Supplies - B&G	1,000.00	119.60	826.69	173.31	117.64	55.67	5.57
510-0950-5142	Janitorial Supplies and Main	1,850.00	123.16	615.80	1,234.20	123.16	1,111.04	60.06
510-0950-5145	Tools	7,950.00	118.11	5,437.98	2,512.02	0.00	2,512.02	31.60
E10	E10 Sub Totals:	447,008.00	24,256.58	160,861.58	286,146.42	3,380.94	282,765.48	63.26
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	19,500.00	3,824.89	10,403.90	9,096.10	0.00	9,096.10	46.65
510-0950-5210	Service & Repair - Vehicle	45,000.00	4,322.62	11,548.01	33,451.99	0.00	33,451.99	74.34
510-0950-5218	Tire Expense	6,500.00	1,433.31	4,592.73	1,907.27	0.00	1,907.27	29.34

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5225	Insurance Expense - Vehicle	7,500.00	0.00	8,396.45	-896.45	-1,454.23	557.78	0.00
510-0950-5240	Equipment Rental	950.00	0.00	406.16	543.84	0.00	543.84	57.25
E20 Sub Totals:		79,450.00	9,580.82	35,347.25	44,102.75	-1,454.23	45,556.98	57.34
E30	Supply Expense							
510-0950-5300	Supplies - Office	4,950.00	785.47	2,689.93	2,260.07	0.00	2,260.07	45.66
510-0950-5322	Supplies - Operating	270,000.00	41,233.02	139,058.33	130,941.67	32,064.31	98,877.36	36.62
510-0950-5324	Supplies - Chemicals	98,500.00	4,321.52	21,894.83	76,605.17	5,600.43	71,004.74	72.09
510-0950-5326	Supplies - Lab	32,500.00	1,292.00	9,819.05	22,680.95	2,283.31	20,397.64	62.76
510-0950-5350	Postage Expense	27,500.00	0.00	10,280.45	17,219.55	3,031.24	14,188.31	51.59
E30 Sub Totals:		433,450.00	47,632.01	183,742.59	249,707.41	42,979.29	206,728.12	47.69
E40	Operations Expense							
510-0950-5475	Credit Card Fees	18,500.00	1,596.37	9,411.75	9,088.25	0.00	9,088.25	49.13
510-0950-5480	Dues & Subscriptions	18,500.00	287.00	8,758.07	9,741.93	0.00	9,741.93	52.66
510-0950-5530	Safety Program	1,500.00	837.87	837.87	662.13	0.00	662.13	44.14
510-0950-5540	Equip Purchase - I & I	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5541	Outside Contractors- I & I	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
510-0950-5542	Service & Repair - I & I	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
E40 Sub Totals:		383,500.00	2,721.24	19,007.69	364,492.31	0.00	364,492.31	95.04
E55	Professional Services							
510-0950-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5553	Prof Services - Advertising	1,500.00	0.00	962.34	537.66	125.70	411.96	27.46
510-0950-5571	Prof Services - Engineering	25,000.00	1,652.40	4,131.00	20,869.00	826.20	20,042.80	80.17
510-0950-5574	Prof Services - GIS	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
510-0950-5586	Prof Services - Other	30,000.00	11,049.24	29,835.09	164.91	3,919.31	-3,754.40	0.00
510-0950-5589	Prof Services - Printing	7,500.00	0.00	516.57	6,983.43	2,135.26	4,848.17	64.64
E55 Sub Totals:		76,500.00	12,701.64	35,445.00	41,055.00	7,006.47	34,048.53	44.51
E60	Miscellaneous Expense							
510-0950-5604	Hardware - New & Renewals	32,400.00	0.00	10,407.29	21,992.71	0.00	21,992.71	67.88
510-0950-5606	IT Project & Labor	22,500.00	0.00	0.00	22,500.00	0.00	22,500.00	100.00
510-0950-5608	Software - New & Renewals	57,190.00	11,380.00	31,307.69	25,882.31	1,667.00	24,215.31	42.34
510-0950-5614	Copiers & Maintenance	9,140.00	26.66	150.12	8,989.88	275.00	8,714.88	95.35
E60 Sub Totals:		121,230.00	11,406.66	41,865.10	79,364.90	1,942.00	77,422.90	63.86
E62	Intergovernmental Tsfr							
510-0950-5626	Xfer to Other	90,000.00	20,718.11	50,005.06	39,994.94	0.00	39,994.94	44.44
E72	Bond Expense							
	E62 Sub Totals:	90,000.00	20,718.11	50,005.06	39,994.94	0.00	39,994.94	44.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5722	Bond Principal Pmt	360,000.00	44,909.13	265,893.38	94,106.62	0.00	94,106.62	26.14
	E72 Sub Totals:	360,000.00	44,909.13	265,893.38	94,106.62	0.00	94,106.62	26.14
E80	Fixed Assets							
510-0950-5808	Fixed Assets - Vehicles	109,500.00	495.94	47,987.68	61,512.32	57,625.00	3,887.32	3.55
510-0950-5810	Fixed Assets - Equipment	425,500.00	0.00	10,392.45	415,107.55	169,512.21	245,595.34	57.72
510-0950-5816	Fixed Assets - Infrastructure	2,357,080.00	76,692.09	640,044.93	1,717,035.07	429,918.33	1,287,116.74	54.61
510-0950-5819	Project - Dewatering Facility	1,000,000.00	57,434.44	279,645.17	720,354.83	42,653.84	677,700.99	67.77
510-0950-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	3,892,080.00	134,622.47	978,070.23	2,914,009.77	699,709.38	2,214,300.39	56.89
E85	Interest Expense							
510-0950-5850	Interest Expense	219,000.00	23,711.93	144,264.68	74,735.32	0.00	74,735.32	34.13
	E85 Sub Totals:	219,000.00	23,711.93	144,264.68	74,735.32	0.00	74,735.32	34.13
	Expense Sub Totals:	7,276,527.37	442,730.66	2,419,840.71	4,856,686.66	753,954.69	4,102,731.97	56.38
	Dept 0950 Sub Totals:	76,527.37	-557,607.34	-993,206.13	1,069,733.50	753,954.69		
	Fund Revenue Sub Totals:	14,400,000.00	2,000,815.20	6,828,537.61	7,571,462.39	0.00	7,571,462.39	52.58
	Fund Expense Sub Totals:	12,904,380.18	854,887.52	4,725,179.11	8,179,201.07	1,192,048.24	6,987,152.83	54.15
	Fund 510 Sub Totals:	-1,495,619.82	-1,145,927.68	-2,103,358.50	607,738.68	1,192,048.24		
Fund 515	Stormwater Utility Fund							
Dept 515-0140	Stormwater							
R60	Miscellaneous Revenue							
515-0140-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
515-0140-4625	Xfer from Water Revenue Fund	264,000.00	48,846.00	118,878.00	145,122.00	0.00	145,122.00	54.97
515-0140-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	264,000.00	48,846.00	118,878.00	145,122.00	0.00	145,122.00	54.97
R85	Interest Revenue							
515-0140-4850	Interest Revenue	60.00	5.02	18.74	41.26	0.00	41.26	68.77
	R85 Sub Totals:	60.00	5.02	18.74	41.26	0.00	41.26	68.77
	Revenue Sub Totals:	264,060.00	48,851.02	118,896.74	145,163.26	0.00	145,163.26	54.97

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	Fixed Assets							
515-0140-5808	Fixed Assets - Vehicles	29,000.00	29,000.00	29,000.00	0.00	0.00	0.00	0.00
515-0140-5816	Fixed Assets - Infrastructure	250,000.00	7,331.18	7,695.42	242,304.58	6,614.57	235,690.01	94.28
	E80 Sub Totals:	279,000.00	36,331.18	36,695.42	242,304.58	6,614.57	235,690.01	84.48
	Expense Sub Totals:	279,000.00	36,331.18	36,695.42	242,304.58	6,614.57	235,690.01	84.48
	Dept 0140 Sub Totals:	14,940.00	-12,519.84	-82,201.32	97,141.32	6,614.57		
	Fund Revenue Sub Totals:	264,060.00	48,851.02	118,896.74	145,163.26	0.00	145,163.26	54.97
	Fund Expense Sub Totals:	279,000.00	36,331.18	36,695.42	242,304.58	6,614.57	235,690.01	84.48
	Fund 515 Sub Totals:	14,940.00	-12,519.84	-82,201.32	97,141.32	6,614.57		
Fund 525	Depreciation - WW							
Dept 525-0950	Wastewater							
R62	Intergovernmental Tsfrs							
525-0950-4625	Xfer from Water	157,000.00	35,868.17	87,088.75	69,911.25	0.00	69,911.25	44.53
	R62 Sub Totals:	157,000.00	35,868.17	87,088.75	69,911.25	0.00	69,911.25	44.53
R85	Interest Revenue							
525-0950-4850	Interest Revenue	0.00	0.00	216.98	-216.98	0.00	-216.98	0.00
	R85 Sub Totals:	0.00	0.00	216.98	-216.98	0.00	-216.98	0.00
E62	Revenue Sub Totals:							
525-0950-5624	Intergovernmental Tsfr	157,000.00	35,868.17	87,305.73	69,694.27	0.00	69,694.27	44.39
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-157,000.00	-35,868.17	-87,305.73	-69,694.27	0.00		
	Fund Revenue Sub Totals:	157,000.00	35,868.17	87,305.73	69,694.27	0.00	69,694.27	44.39
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-157,000.00	-35,868.17	-87,305.73	-69,694.27	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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	1,300.00	700.00	0.00	700.00	35.00
	R62 Sub Totals:	2,000.00	0.00	1,300.00	700.00	0.00	700.00	35.00
	Interest Revenue							
	Interest Revenue	0.00	0.82	5.00	-5.00	0.00	-5.00	0.00
	R85 Sub Totals:	0.00	0.82	5.00	-5.00	0.00	-5.00	0.00
	Revenue Sub Totals:	2,000.00	0.82	1,305.00	695.00	0.00	695.00	34.75
E62	Intergovernmental Tsfr							
535-0950-5624	Xfer to Water Ord 2006-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-2,000.00	-0.82	-1,305.00	-695.00	0.00		
	Fund Revenue Sub Totals:	2,000.00	0.82	1,305.00	695.00	0.00	695.00	34.75
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 535 Sub Totals:	-2,000.00	-0.82	-1,305.00	-695.00	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 550	Impact - Water							
Dept 550-0900	Water							
R62	Intergovernmental Tsfrs							
550-0900-4625	Xfer fr WaterOrd1997-3, 2010-18	60,000.00	14,000.00	29,150.00	30,850.00	0.00	30,850.00	51.42
	R62 Sub Totals:	60,000.00	14,000.00	29,150.00	30,850.00	0.00	30,850.00	51.42
R85	Interest Revenue							
550-0900-4850	Interest Revenue	0.00	13.81	83.28	-83.28	0.00	-83.28	0.00
	R85 Sub Totals:	0.00	13.81	83.28	-83.28	0.00	-83.28	0.00
	Revenue Sub Totals:	60,000.00	14,013.81	29,233.28	30,766.72	0.00	30,766.72	51.28
E62	Intergovernmental Tsfr							
550-0900-5624	Xfer to WaterOrd1997-3, 2010-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	-60,000.00	-14,013.81	-29,233.28	-30,766.72	0.00		
	Fund Revenue Sub Totals:	60,000.00	14,013.81	29,233.28	30,766.72	0.00	30,766.72	51.28
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 550 Sub Totals:	-60,000.00	-14,013.81	-29,233.28	-30,766.72	0.00		
Fund 555	Impact - WW							
Dept 555-0950	Wastewater							
R62	Intergovernmental Tsfrs							
555-0950-4625	Xfer from Water Ord 1997-03	40,000.00	21,800.00	100,863.89	-60,863.89	0.00	-60,863.89	0.00
	R62 Sub Totals:	40,000.00	21,800.00	100,863.89	-60,863.89	0.00	-60,863.89	0.00
R85	Interest Revenue							
555-0950-4850	Interest Revenue	0.00	16.50	95.32	-95.32	0.00	-95.32	0.00
	R85 Sub Totals:	0.00	16.50	95.32	-95.32	0.00	-95.32	0.00
	Revenue Sub Totals:	40,000.00	21,816.50	100,959.21	-60,959.21	0.00	-60,959.21	0.00
E62	Intergovernmental Tsfr							
555-0950-5624	Xfer to Water Ord 1997-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-40,000.00	-21,816.50	-100,959.21	60,959.21	0.00		
	Fund Revenue Sub Totals:	40,000.00	21,816.50	100,959.21	-60,959.21	0.00	-60,959.21	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:	-40,000.00	-21,816.50	-100,959.21	60,959.21	0.00		
Dept 560-0900	Salem Royalty							
R62	Water							
560-0900-4625	Intergovernmental Tsfrs	1,000.00	98.40	252.80	747.20	0.00	747.20	74.72
	Xfer from Water							
	R62 Sub Totals:	1,000.00	98.40	252.80	747.20	0.00	747.20	74.72
R85	Interest Revenue	0.00	1.72	10.76	-10.76	0.00	-10.76	0.00
560-0900-4850	Interest Revenue	0.00	1.72	10.76	-10.76	0.00	-10.76	0.00
	R85 Sub Totals:	0.00	1.72	10.76	-10.76	0.00	-10.76	0.00
E60	Revenue Sub Totals:	1,000.00	100.12	263.56	736.44	0.00	736.44	73.64
560-0900-5602	Miscellaneous Expense							
	Royalty Payment	1,000.00	0.00	271.40	728.60	0.00	728.60	72.86
	E60 Sub Totals:	1,000.00	0.00	271.40	728.60	0.00	728.60	72.86
	Expense Sub Totals:	1,000.00	0.00	271.40	728.60	0.00	728.60	72.86
	Dept 0900 Sub Totals:	0.00	-100.12	7.84	-7.84	0.00		
	Fund Revenue Sub Totals:	1,000.00	100.12	263.56	736.44	0.00	736.44	73.64
	Fund Expense Sub Totals:	1,000.00	0.00	271.40	728.60	0.00	728.60	72.86
Fund 600	Fund 560 Sub Totals:	0.00	-100.12	7.84	-7.84	0.00		
Dept 600-0900	W/WW Bond 2008A DS							
E85	Water							
600-0900-5850	Interest Expense	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
	Interest Expense							
	E85 Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
	Dept 0900 Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
Fund 602	Fund 600 Sub Totals:	325,000.00	0.00	0.00	325,000.00	0.00		
Dept 602-0000	W/WW Ref Rev Bds 2017, COIFd							
R72	Water and WW							
602-0000-4610	Bond Revenue	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	Cost of Issuance	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	R72 Sub Totals:	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	Revenue Sub Totals:	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
E72	Bond Expense							
602-0000-5724	Bond Fees	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	E72 Sub Totals:	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	Expense Sub Totals:	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
	Dept 0000 Sub Totals:	30,000.00	0.00	28,500.00	1,500.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	6.76	-6.76	0.00	-6.76	0.00
	Fund Expense Sub Totals:	30,000.00	0.00	28,506.76	1,493.24	0.00	1,493.24	4.98
Fund 604	Fund 602 Sub Totals:	30,000.00	0.00	28,500.00	1,500.00	0.00		
Dept 604-0000	W/WW Ref Rev 2017 Bd Fr							
R62	Water and WW							
604-0000-4623	Intergovernmental Tsfrs	40,000.00	0.00	39,671.00	329.00	0.00	329.00	0.82
	Xfcr from Other Fund							
	R62 Sub Totals:	40,000.00	0.00	39,671.00	329.00	0.00	329.00	0.82
R85	Interest Revenue							
604-0000-4850	Interest Revenue	0.00	297.72	910.03	-910.03	0.00	-910.03	0.00
604-0000-4855	Gain on Investment	0.00	43,343.03	216,970.91	-216,970.91	0.00	-216,970.91	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	0.00	43,640.75	217,880.94	-217,880.94	0.00	-217,880.94	0.00
	Revenue Sub Totals:							
E62	Intergovernmental Tsfr	40,000.00	43,640.75	257,551.94	-217,551.94	0.00	-217,551.94	0.00
604-0000-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense							
604-0000-5722	Bond Principal Pmt	0.00	69,441.78	69,441.78	-69,441.78	0.00	-69,441.78	0.00
604-0000-5724	Bond Fees	0.00	166.67	1,000.02	-1,000.02	0.00	-1,000.02	0.00
	E72 Sub Totals:	0.00	69,608.45	70,441.80	-70,441.80	0.00	-70,441.80	0.00
E85	Interest Expense							
604-0000-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0000 Sub Totals:	-40,000.00	25,967.70	-187,110.14	147,110.14	0.00		
	Fund Revenue Sub Totals:	40,000.00	43,640.75	257,551.94	-217,551.94	0.00	-217,551.94	0.00
	Fund Expense Sub Totals:	0.00	69,608.45	70,441.80	-70,441.80	0.00	-70,441.80	0.00
	Fund 604 Sub Totals:	-40,000.00	25,967.70	-187,110.14	147,110.14	0.00		
Fund 606	W/WW Ref Rev Bonds 2017 DSR							
Dept 606-0000	Water and WW							
R62	Intergovernmental Tsfrs							
606-0000-4623	Xfer from Other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
606-0000-4850	Interest Revenue	0.00	356.29	1,768.77	-1,768.77	0.00	-1,768.77	0.00
606-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	356.29	1,768.77	-1,768.77	0.00	-1,768.77	0.00
	Revenue Sub Totals:	0.00	356.29	1,768.77	-1,768.77	0.00	-1,768.77	0.00
E62	Intergovernmental Tsfr							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
606-0000-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0000 Sub Totals:	0.00	-356.29	-1,768.77	1,768.77	0.00		
Dept 606-0005	Intergovernmental Tsf							
E62	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606-0005-0626	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0005 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	356.29	1,768.77	-1,768.77	0.00	-1,768.77	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 606 Sub Totals:	0.00	-356.29	-1,768.77	1,768.77	0.00		
	Revenue Totals:	53,182,869.04	6,658,088.19	30,212,989.81	22,969,879.23	0.00	22,969,844.23	43.19
	Expense Totals:	72,305,577.02	7,752,400.58	32,284,613.81	40,020,963.21	3,385,963.71	36,634,999.50	50.67
	Report Totals:	19,122,707.98	1,094,312.39	2,071,624.00	17,051,083.98	3,385,998.71		



CITY OF BRYANT, ARKANSAS
Annual Financial Report
for the Year Ended December 31, 2016 with Independent
Auditor's Report

CITY OF BRYANT, ARKANSAS

Annual Financial Report

For the Year Ended December 31, 2016

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, 2016

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Introductory Section

**City of Bryant
Finance Department**

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

July 31, 2018

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

State law requires that all cities of the first class publish a complete set of financial statements audited by licensed, certified public accountants. Pursuant to the fulfillment of that requirement, we hereby issue the annual financial report for the City of Bryant, Arkansas, for the year ended December 31, 2016.

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.

Jordan, Woosley, Crone & Keaton, Ltd., certified public accountants, issued an unmodified (clean) opinion on the city of Bryant's financial statements for the year ended December 31, 2016. The independent auditor's report is found at the beginning of the financial section of this report.

Profile of the City of Bryant

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 capital, Little Rock. The city has a total land area of 9.1 square miles and a population of 16,688 in the 2010 Census. Since 2010 Bryant has experienced substantial growth and current estimates have the population closer to 20,000.

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

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

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

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

Economic Conditions and Outlook

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

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

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

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

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

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

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

The City has several major employers (over 100 employees). Two major employers are the City itself and the School District. Others are primarily in the Retail and the healthcare industries. For a number of years the City has seen vast growth in rooftops but has struggled to get consistent supporting commercial growth. In 2016 two bond "refinancings" were completed that will allow for the completion of a new set of on and off ramps to I30 (a major Interstate that divides the city in half from east to west) and a major connector road to the Saline County Airport (run by an autonomous Commission). These two major projects will allow for more commercial development in the future.

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

Since 2012, budgets have included financing of the Police Fleet and Fire Trucks. Even though this means the City pays interest on these purchases it does guarantee a consistent budgetary place holder for these ongoing costs against depreciation. In Arkansas, cities are allowed to finance items through Amendment 78 for up to five years.

In addition to offering water and wastewater services to city residents, the city also provides those services for surrounding areas through reciprocal agreements.

Like most cities, it is a struggle for revenues to keep pace with expenses. While Bryant has faced challenges in 2016, 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 on the basis of the financial reporting provisions of Ark. Code Ann. 10-4-412, which is a basis of accounting other than the accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

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

Respectfully submitted,



Jill Dabbs, Mayor



Joy Black, Finance Director

Citizens of Bryant, AR

Elected

WARD 1,
Position 1

WARD 1,
Position 2

WARD 2,
Position 1

WARD 2,
Position 2

MAYOR

WARD 3,
Position 1

WARD 3,
Position 2

WARD 4,
Position 1

WARD 4,
Position 2

City Clerk, Sue
Ashcraft

City Attorney

Appointed by the Mayor

HR Director,
Charlisse Rue
(100)

Finance
Director, Joy
Black

Director of
Planning (120)

Director of
Animal Control,
Teresa Power
(230)

Director of
Parks, Chris
Treat (400)

Fire Chief, J.P.
Jordan (500)

Police Chief,
Mark Kezer
(500)

Director of
Code, Greg
Huggs (700)

Director of
Public Works,
Mark Gimmett

Staff
Attorney,
Chris
Madison

District Court of
Saline County,
Judge Stephanie
Cassady (300)

- 002 - Sales Tax Refund
- 003 - Franchise Fees
- 010 - Electronic Tax and Payroll

020 Animal Donations

- 045 - 1/8 Sales Tax
- 140, 141, 142 2006 Park Bonds
- 143, 144, 145 2007 Park Bonds

050 Police Donations

- 061 Act 918 of 1983
- 062 Act 989 of 1991 Emergency Vehicles
- 066 Federal Drug Control
- 068 State Drug Control

030 Act 1256 of 199

- 031 Act 1609 of 200

Bryant has operated under the Mayoral Form of government since its inception. (Shown to the left) Mayor Jim Dabbe has been Mayor since 2011.



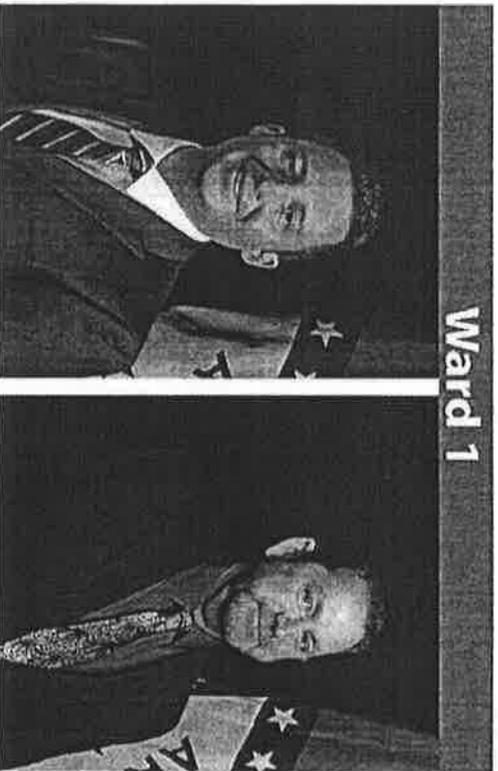
050 Fire Donations

- 051 Act 833 of 1991
- 055 Fire 3/8 Sales Tax

- 140 MS4
- 080 Street Fund
- 190, 181, 182 2008 Street Bonds
- 500 Water and Wastewater Revenues
- 510 Water Operating
- 520 Water Depreciation
- 525 Wastewater Depreciation
- 530 Sub Div Impact Water
- 535 Sub Div Impact Wastewater
- 540 Fair Share
- 550 Impact Water
- 555 Impact Wastewater
- 560 Salem Royalty
- 600, 601, 605 Water, Wastewater 2009A&B Bonds
- 610, 611 Wolf Creek
- 615 - ANRC Wastewater 2012 Bonds
- 620 - ANRC Water 2011 Bonds

City of Bryant Council

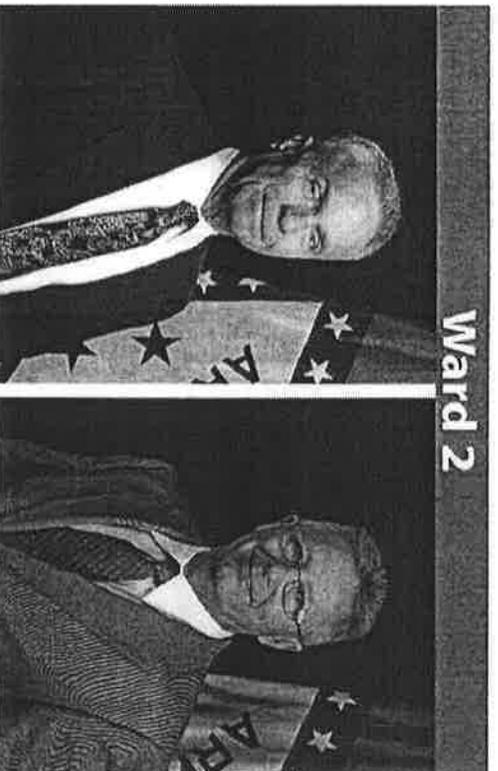
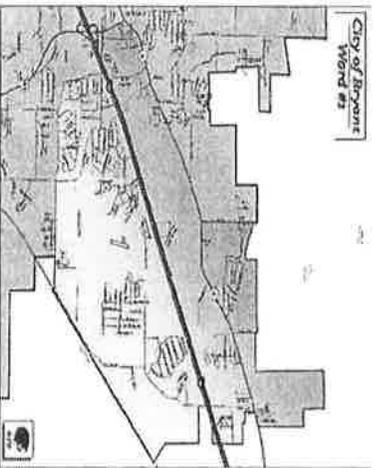
ELECTED OFFICIALS



Position One
Lorne Gladden



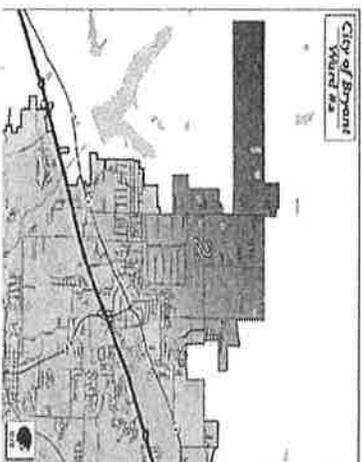
Position Two
Wade Permenter



Position One
Mike Chandler

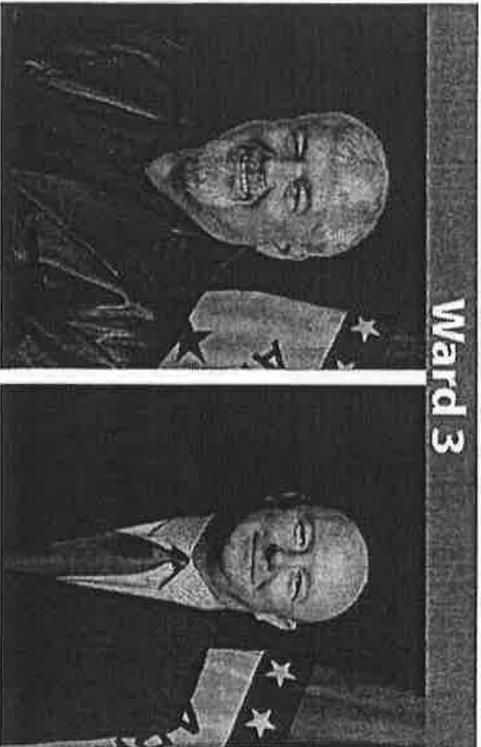


Position Two
Jerry Henson



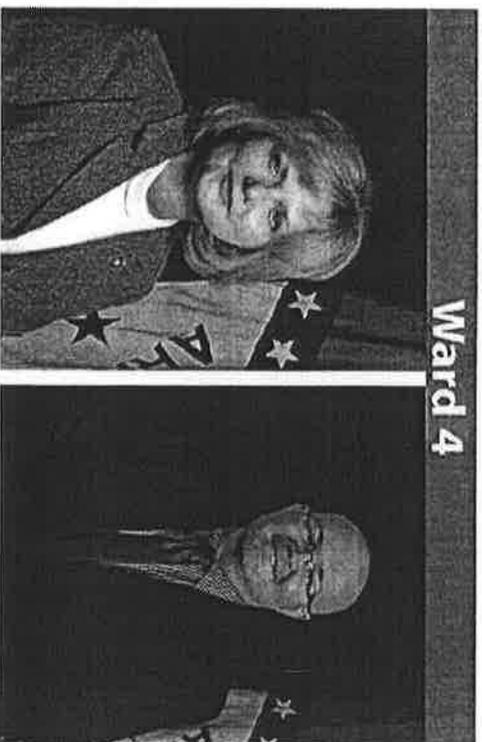
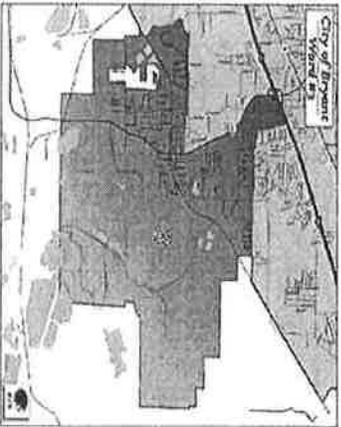
City of Bryant Council

ELECTED OFFICIALS



Position One
B.E. Higginbotham

Position Two
Rob Roedel



Position One
Brenda Miller

Position Two
Carlton Billingsley



Financial Section



Jordan · Woosley · Crone · Keaton · Ltd.
CERTIFIED PUBLIC ACCOUNTANTS

To the City Council

City of Bryant, Arkansas

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bryant, Arkansas, (City) as of and for the year ended December 31, 2016 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis accounting described in Note 1. This includes determining that the modified cash basis 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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We audited the financial statements of the Water and Wastewater funds of the City of Bryant, Arkansas which represents 44 percent, 95 percent, and 27 percent, respectively of the assets, net position and revenues of the primary government. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Bryant, Arkansas, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 31, 2018, on our consideration of the City of Bryant, Arkansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Bryant, Arkansas' internal control over financial reporting and compliance.

John Wesley Crane & Kester Ltd.

Certified Public Accountants
Hot Springs, Arkansas
July 31, 2018

126 Hobson Avenue, P. O. Box 909
Hot Springs, Arkansas 71902
(501) 624-5788 (501-922-0727
Fax (501) 623 -1511 www.jwck.com

MEMBERS
AMERICAN INSTITUTE
OF CERTIFIED
PUBLIC ACCOUNTANTS

Hot Springs Village Office
710 DeSoto Boulevard
Hot Springs Village, Arkansas 71909
(501) 922-1354

Basic Financial Statements

City of Bryant, Arkansas
Government Wide Statement of Net Position
 December 31, 2016
Modified Cash Basis
Governmental Activities

GAAP Basis Business-type
Activities

ASSETS		
Cash and cash equivalents	12,506,973	7,474,279
Investments	25,340,786	2,033,768
Accounts receivable (net of allowance for uncollectibles)	66,879	255,261
Fixed Assets (Net of Accumulated Depreciation)	13,729,042	34,031,231
Total Assets	51,643,680	43,794,539
DEFERRED OUTFLOWS OF RESOURCES		
Deferred cost of refunding		129,915
Unamortized discount - bonds	155,742	156,672
Deferred pension contributions	2,720,426	239,500
Total Deferred Outflows of Resources	2,876,168	526,087
LIABILITIES		
Accounts payable	587,340	358,773
Customer deposits payable		568,009
Accrued interest		102,245
Lease payable	0	1,151,189
Short Term Portion of Long Term Debt		
Other liabilities	22,590	
Total current liabilities	609,930	2,180,216
Due in more than one year:		
Bond payable	0	18,407,412
Lease payable	0	
Contract Payable		568,930
Net Pension Liability and OPEB	11,506,995	939,675
Total noncurrent liabilities	11,506,995	19,916,017
Total Liabilities	12,116,925	22,096,233
DEFERRED INFLOWS OF RESOURCES		
Deferred pension experience gains	400,352	87,784
NET POSITION		
Net investment in capital assets		13,903,700
Restricted for:		
Debt Service	42,002,571	
Public safety		
Public works		425,216
Parks		
Unrestricted		7,807,693
Total net position	42,002,571	\$ 22,136,609

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, 2016

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Operating		Capital		Primary Government		
	Expenses	Charges for Services	Grants and Contributions	Grants and Contributions	Governmental Activities (Modified Cash Basis)	Business-type Activities (GAAP Basis)	Total
Governmental activities (Modified Cash Basis):							
General government	\$ 1,836,945	\$ 1,325,670			\$ (511,276)		\$ (511,276)
Community development	154,527				(154,527)		(154,527)
Parks and recreation	2,111,399	1,115,064	50,000		(946,334)		(946,334)
Public safety	9,755,369	1,395,031	20,690		(8,339,648)		(8,339,648)
Public works (Street)	3,127,788	374,962			(2,752,826)		(2,752,826)
Interest/Revenues on/for Long Term Debt	987,291	40,107,315			39,120,024		
Total governmental activities	17,973,319	44,318,043	70,690		26,415,414		\$ 26,415,414
Business-type activities (GAAP Basis):							
Water	2,942,339	3,368,000			425,661		425,661
Wastewater	2,553,308	4,261,916			1,708,608		1,708,608
Non-operating Water	487,049				(487,049)		(487,049)
Non-operating Wastewater	137,679				(137,679)		(137,679)
Total business-type activities	6,120,375	7,629,916			1,509,541		1,509,541
Total primary government	24,093,694	51,947,959	70,690	-	26,415,414		27,924,955
	Sales taxes				12,327,854		12,327,854
	Property tax				2,134,743		2,134,743
	Investment earnings				19,344		19,344
	Transfers						
	Total general revenues and transfers				14,481,941		14,481,941
	Change in net position				40,897,356		42,406,897
	Net position - beginning				1,105,215		21,732,283
	Net position - ending				\$ 42,002,571		\$ 64,139,180

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, 2016

	Special Revenue				Total Governmental Funds
	General Fund	Street Fund	Other Governmental Funds		
ASSETS					
Cash and cash equivalents	\$ 6,350,596	\$ 1,564,726	\$ 2,084,923	\$ 10,000,245	
Accounts receivable	13,773	53,107		66,880	
Other Assets					
Total assets	<u>6,364,369</u>	<u>1,617,833</u>	<u>2,084,923</u>	<u>\$ 10,067,125</u>	
LIABILITIES					
Accounts payable	119,353	190,915	188,258	310,268	
Accrued expenditures			22,590	188,258	
Unearned revenue			210,848	22,590	
Total liabilities	<u>119,353</u>	<u>190,915</u>	<u>210,848</u>	<u>\$ 521,116</u>	
FUND BALANCES					
Restricted					
LOPFI	6,245,016			6,245,016	
Public works		1,426,918	837,504	2,264,422	
Public safety			899,897	899,897	
Parks and Recreation			136,674	136,674	
Committed					
Assigned					
Unassigned					
Total fund balances	<u>6,245,016</u>	<u>1,426,918</u>	<u>1,874,075</u>	<u>\$ 9,546,009</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,364,369</u>	<u>\$ 1,617,833</u>	<u>\$ 2,084,923</u>	<u>\$ 10,067,125</u>	

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

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position December 31, 2016

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

Total fund balances - governmental funds (page 16)	9,546,009
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	13,729,042
Other long term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	28,003,255
Long term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(88,814)
Net pension liabilities are not reported in the funds.	(11,506,995)
Deferred outflows related to pension contribution and investment losses are not reported in the funds.	2,720,426
Deferred inflows related to differences in pension experience are not reported in the funds.	(400,352)
Net position of governmental activities (page 14)	42,002,571

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, 2016

	General Fund	Street Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 5,131,191	\$ 1,555,896	\$ 5,847,351	\$ 12,534,437
Fees and permits	308,918			308,918
Membership and Rental Fees, Park Programming	817,119			817,119
Grant Revenues	70,690			70,690
Reimbursements	396,396	85,814		482,210
Sale of services	1,495,625			1,495,625
Fines and forfeitures	520,607		64,021	584,628
Investment earnings	2,596	863	1,066	4,525
Misc. *	233,111	289,148		522,259
Total revenues	<u>8,976,253</u>	<u>1,931,720</u>	<u>5,912,438</u>	<u>\$ 16,820,411</u>
EXPENDITURES				
Current:				
General Government	946,275			946,275
Planning	154,527			154,527
Parks and recreation	2,111,388			2,111,388
Public safety	8,291,338		82,614	8,373,952
Public works		2,263,562		2,263,562
Debt service:				
Interest and other charges	14,008			14,008
Capital outlay	1,822,126	1,280,208		3,102,334
Total expenditures	<u>13,339,662</u>	<u>3,543,770</u>	<u>82,614</u>	<u>\$ 16,966,046</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,363,409)</u>	<u>(1,612,050)</u>	<u>5,829,824</u>	<u>(145,635)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	10,614,750	1,250,000		11,864,750
Transfers out	(5,029,819)	(65)	(6,247,000)	(11,276,884)
Total other financing sources (uses)	<u>5,584,931</u>	<u>1,249,935</u>	<u>(6,247,000)</u>	<u>587,866</u>
Changes in fund balances	1,221,522	(362,114)	(417,176)	442,232
Fund balance - beginning	5,023,494	1,789,032	2,291,251	9,103,777
Fund balance - ending	<u>\$ 6,245,016</u>	<u>\$ 1,426,918</u>	<u>\$ 1,874,075</u>	<u>\$ 9,546,009</u>

*Sale of Equip, Donations and Sponsorships

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

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

<u>Net Changes in Fund Balances - total governmental funds (page 18)</u>	442,232
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.	2,022,595
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(587,866)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds and the change from prior year to current year must be reflected here.	0
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any 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.	40,502,984
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	0
Pension expense is reported as the amount paid in the fund, but incorporates deferred outflows and deferred inflows in the Statement of Activities.	(1,482,589)
<u>Change in the net position of governmental activities (page 15)</u>	<u>40,897,355</u>

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, 2016
Budgeted

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Sales Tax	\$ 4,701,700	\$ 4,701,700	\$ 5,131,191	\$ 429,491
License, Permits, and Fees	234,400	269,086	308,918	39,832
Other (Membership Fees, Rental Fees, Park Program Fees)	826,550	894,185	817,119	(77,066)
Grant Revenue	67,500	75,000	70,690	(4,310)
Reimbursements (SRO, Court, Code)	408,250	419,135	396,396	(22,739)
Sale of services	1,519,100	1,542,100	1,495,625	(46,475)
Fines and forfeitures	587,200	587,200	520,607	(66,593)
Investment earnings	1,506	1,500	2,596	1,096
Miscellaneous (Sale of equip, Donations, Sponsorships)	203,300	259,828	233,111	(26,717)
Total revenues	8,549,506	8,749,734	8,976,253	226,519
EXPENDITURES				
Admin (Mayor, City Clerk, Finance, Attorney, HR, IT)	1,321,431	1,172,806	947,514	225,292
Planning	227,340	227,340	154,527	72,813
Parks and Recreation	2,430,356	2,709,779	2,111,388	598,391
Public Safety:				
Police	4,156,060	4,248,752	3,832,828	415,924
Fire	3,737,675	3,868,915	3,475,907	393,008
Court	426,069	426,068	369,226	56,842
Code	269,131	296,327	290,050	6,277
Animal	425,877	381,207	336,096	45,111
Total Public Safety	9,014,812	9,221,268	8,304,107	917,161
Capital Outlay	1,861,402	1,861,402	1,822,126	39,276
Total expenditures	14,855,341	15,192,596	13,339,662	1,852,933
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers in	9,314,750	9,314,750	10,614,750	1,300,000
Transfers out		(5,744,700)	(5,029,819)	714,881
Total other financing sources and uses	9,314,750	3,570,050	5,584,931	2,014,881
Net change in fund balance	3,008,915	(2,872,812)	1,221,522	388,467
Fund balances - beginning			5,023,494	
Fund balances - ending			6,245,016	

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, 2016

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,790,000	\$ 1,790,000	\$ 1,555,896	\$ (234,104)
Investment earnings	500	500	863	363
Miscellaneous		365,706	374,962	9,256
Total revenues	<u>1,790,500</u>	<u>2,156,206</u>	<u>1,931,720</u>	<u>\$ (224,486)</u>
EXPENDITURES				
Public works:				
Street				
Personnel	906,261	901,984	798,276	103,708
Services (Building, Grounds, Veh, and Operations)	558,850	550,353	989,394	(439,041)
Supplies	135,500	121,043	119,208	1,835
Professional Services	387,035	250,005	171,438	78,567
Misc	12,500	189,362	185,245	4,117
Capital Outlay	2,380,000	1,767,308	1,280,208	487,100
Total expenditures	<u>4,380,146</u>	<u>3,780,055</u>	<u>3,543,770</u>	<u>236,285</u>
Excess (deficiency) of revenues over (under) expenses	<u>(2,589,646)</u>	<u>(1,623,849)</u>	<u>(1,612,049)</u>	<u>(460,771)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,250,000	1,250,000	1,250,000	-
Transfers out	(65)	(65)	(65)	-
Total other financing sources (uses)	<u>1,249,935</u>	<u>1,249,935</u>	<u>1,249,935</u>	<u>-</u>
Net change in fund balance	<u>(1,339,711)</u>	<u>(373,914)</u>	<u>(362,115)</u>	<u>(460,771)</u>
Fund balance - beginning			1,789,032	
Fund balance - ending			<u>\$ 1,426,917</u>	

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

City of Bryant, Arkansas
Statement of Cash Flows - GAAP Basis
Proprietary Funds
For the Year Ended December 31, 2016
Business Type Activities - Enterprise Funds

Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities -

The following is a reconciliation of the increase in net assets as reflected in the statement of cash flow at Exhibit C to net cash provided by operating activities:

	2015	2016
Operating income	2,134,269	1,835,875
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	1,451,448	1,391,291
Change in accounts receivable	149,400	(566,820)
Change in accrued expenses	(9,447)	-
Change in accounts payable	(188,587)	604,829
Change in meter deposits	2,250	16,454
Net Adjustments	1,405,064	1,445,754
Net Cash Provided by Operating Activities	3,539,333	3,281,629

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

City of Bryant, Arkansas
 Agency Funds
Statement of Fiduciary Net Position Modified Cash Basis
 December 31, 2016

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 490,448
Total assets	490,448
LIABILITIES	
Accounts payable	490,379
Total liabilities	490,379

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, 2016

	<u>Agency Funds</u>
REVENUES	
Fines and Forfeitures	\$ 361,277
Reimbursement	
Interest Revenue	
Total Revenues	361,277
EXPENSES	
Personnel Expense	4,738
Operations Expense	356,539
Interest Expense	
Total Expenses	361,277

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

Notes to the Financial Statements

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS

December 31, 2016

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 has no component units, which are legally separate organizations fiscally dependent on the City or for which the City is financially accountable in 2016.

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

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

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

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

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

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

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

The city reports the following major governmental funds:

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

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

The city reports the following major proprietary funds:

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

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

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

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Agency Funds account for activities in the following areas:

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

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS

December 31, 2016

- d. Special Sales Tax Parks 1/8 Fund 045 - Bryant City Code 12.32.01 (2013) levied a .125 % sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.
- e. Animal Donations Fund 020 Bryant City Code 6.12.01 (2013) established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.
- f. Designated Tax Fund 005 - Bryant Ordinance no. 1996-08 (March 25, 1996) provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%).
- g. Police Equipment Fund 061 (Act 918) ACA 12-41-701 established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.
- h. Police Equipment Fund 062 (Act 988) ACA 27-22-103 established the ability of cities to receive revenue from fines 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 owed 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.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

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

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

Assets, Liabilities and Net Position or Equity

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

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

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.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 December 31, 2016

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

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

<u>Asset</u>	<u>Primary Government</u>
	<u>Years</u>
Buildings	40
Building improvements	20
Public domain and system infrastructures	50 and 30 respectively
Vehicles	5-10 (leased items for the Amendment 78 cap of 5 years, others could be 10 years)
Other items \$2500 to \$20,000	2

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

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

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

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

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

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

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

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 December 31, 2016

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

Subsequent Events - Management has evaluated subsequent events through July 31, 2018, which is the date the financial statements were available to be issued and have determined there is no additional information requiring reporting or disclosing in the financial statements for the year ended December 31, 2016.

NOTE 2: Deposits and Investments - Governmental Funds only, see separate Utility Department Report Deposit and Investment Details.

Deposits and Investments. The city's deposits and investments are governed by state law. At December 31, 2016, the deposits and investments held by the city were as follows:

<u>Deposits:</u>	<u>Carrying Value</u>
Demand	12,506,073
Cash on hand	900
	<u>12,506,973</u>
<u>Total Deposits</u>	<u>12,506,973</u>
Investments - US Agency Obligations	25,340,786
	<u>25,340,786</u>
<u>Total Deposits and Investments</u>	<u>37,847,759</u>

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 \$12,506,073, with a corresponding bank balance of \$12,724,281 (including cash on hand). Of this amount \$12,224,281 (\$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 Bank of the Ozarks in excess of amounts not covered by FDIC insurance.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

NOTE 3: Capital Assets. Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance		Balance	
	January 1	Additions	Disposals	December 31
Street Fund				
Capital Assets Not Being Depreciated				
Land	27,858	4,077		31,935
Construction in Progress	336,916	1,076,153		1,413,069
Total Capital Assets Not Being Depreciated	364,774	1,080,230	-	1,445,004
Capital Assets Being Depreciated				
Buildings	135,122	10,800		145,922
Vehicles	1,286,127	32,818		1,318,945
Heavy Machinery	1,094,929	156,360		1,251,289
Roads & Bridges	1,377,657			1,377,657
Total Capital Assets Being Depreciated	3,893,835	199,978	-	4,093,813
Less Accumulated Depreciation	(2,771,518)	(290,225)	-	(3,061,743)
Net Street Fund Capital Assets	1,487,091	989,982	-	2,477,073
General Fund				
Land	1,891,449			1,891,449
Total Capital Assets Not Being Depreciated	1,891,449	-	-	1,891,449
Park Facilities	2,451,259	47,061		2,498,320
Buildings	6,780,176	347,367		7,127,543
Vehicles	5,482,107	1,375,445	322,105	6,535,448
Equipment	2,745,938	52,252		2,798,190
Total Capital Assets Being Depreciated	17,459,480	1,822,126	322,105	18,959,501
Less Accumulated Depreciation	(9,131,573)	(789,513)	(322,105)	(9,598,981)
Net General Fund Capital Assets	8,327,907	1,032,613	-	11,251,969
Total Governmental Fund Assets	9,814,998	2,022,595		13,729,042

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

Business Type Activities	Balance		Disposals	Balance	
	January 1	Additions		December 31	December 31
Capital Assets Not Being Depreciated					
Land	43,338			43,338	
Construction in Progress	2,315,618	2,141,384		4,457,002	
Total Capital Assets Not Being Depreciated	2,358,956	2,141,384	-	4,500,340	
Capital Assets Being Depreciated					
Buildings	732,724			732,724	
Improvements, machinery, and equipment	41,940,556	181,561		42,122,117	
Water Storage Agreement	1,264,056	94,157		1,358,213	
Total Capital Assets Being Depreciated	43,937,336	275,718	-	44,213,054	
Less Accumulated Depreciation	13,230,715	1,451,448		14,682,163	
Net Business Assets Being Depreciated	30,706,621		-	30,706,621	
Net Business Capital Assets	33,065,577	965,654		34,031,231	

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)
 December 31, 2016

NOTE 4: Debt

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

In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, providing a method for cities and counties to obtain short-term financing. The law requires permissible items to have an expected useful life of over one year and requires that the financing not exceed five years and that interest and principal repayments be made from general revenues. The City of Bryant has several notes that have been issued pursuant to this authority, see those with payments during 2016 listed below in order of first to be paid off.

2011 City Hall/Admin Property Acquisition - The \$181,500 promissory note dated November 30, 2011 from the Bank of the Ozarks was issued to finance the cost of acquiring 15 acres of land.

Principal and interest payments of approximately \$39,949 are paid annually, interest rate of 3.28%.

2012 Police Cars Financing Note - The \$1.3 million promissory note was issued by Iberia Bank, April 9, 2012, to finance the cost of acquiring a new Police Car Fleet. Principal and interest payments of \$338,929 (1.70%) are paid annually for four years from the General Fund.

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

Note Payable 5 year payment schedule	
Principal	Interest
2017 171,870	5,197
2018 0	0
2019 0	0
2020 0	0
2021 0	0
Total 171,870	5,197

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)
December 31, 2016

Business-Type Activities

Arkansas Water and Sewer Refunding Revenue Bonds, Series 2008A & 2008B - These bonds were issued for the purpose of refunding the Series 2003 bonds. The interest rates range from 3% to 5.5%. 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, 2008, with a face value of \$8,685,000. Bond Advance Refunding –The Water/Wastewater Departments issued the bonds to advance refund \$9,600,000 of the outstanding Series 2003 and 2005 revenue bonds with various interest rates. The Water/Wastewater Departments used the net proceeds along with other resources to purchase U. S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2005 series bonds. As a result, that portion of the 2005 series bonds is considered defeased, and the City has removed the liability from its financial statements. The outstanding principal of the defeased bonds was \$4,610,000 at December 31, 2008.

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. 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.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)

December 31, 2016

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.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)
December 31, 2016

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.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)
December 31, 2016

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 outlined below. 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. In 2005, the city forwarded assets totaling \$134,149 to the 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, 2016 the City's unfunded liability was \$61,620. 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 2016 payment was \$5,966.

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016
Local Police and Fire Retirement System (LOPFI)

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

Contributions requirements are set forth in Arkansas statute. LOPFI members were required to contribute 8.5% of their annual covered salary. The City is required to contribute at an actuarially determined rate, which was 25.33% for participating policemen and 19.58% for participating firemen. City contributions for 2016 to the Plan were \$1,382,847.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to LOPFI Pension
 At December 31, 2016, the LOPFI Police and LOPFI Fire reported a liability of \$3,362,974 and \$3,833,444, respectively, for their proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The City's proportionate share was .5894% and .6719% 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, 2016. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes.

<u>LOPFI Police</u>		
Differences between expected and actual experience	Deferred	Deferred
Difference between Expected and actual investment earnings	Outflows of	Inflows of
on pension plan investments	<u>Resources</u>	<u>Resources</u>
Contributions subsequent to the measurement date		\$791
Total	\$765,530	\$791

<u>LOPFI Fire</u>		
Differences between expected and actual experience	Deferred	Deferred
Difference between Expected and actual investment earnings	Outflows of	Inflows of
on pension plan investments	<u>Resources</u>	<u>Resources</u>
Contributions subsequent to the measurement date		\$902
Total	\$872,178	\$902

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

Local Police and Fire Retirement System (LOPFI)

At December 31, 2016, LOPFI Police and LOPFI Fire reported \$609,604 and \$773,243 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2016, related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	LOPFI Police Net Deferred Outflow of Resources	LOPFI Fire Net Deferred Outflow of Resources
2017	\$196,479	\$302,323
2018	196,545	302,399
2019	179,992	275,366
2020	20,111	31,910
	<u>\$593,127</u>	<u>\$911,998</u>

Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%	
Salary increases	4.50%	
Investment rate of return	8%	
Actuarial cost method	Entry age normal	
Average valuation method	20% corridor	

Mortality rates were based on the RP-2000 Combined Mortality Table for Males and Females, as appropriate, with adjustments for mortality improvements based on scale AA.

The actuarial assumptions used in the December 31, 2016 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, 2016 actuarial evaluation to more closely reflect actual experience.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

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, 2016, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic fixed income	30%	2.97%
Domestic equity	33%	5.88%
International equity	6%	1.50%
Foreign equity	7%	6.25%
Index	11%	6.73%
Alternatives	10%	6.13%
Cash	3%	-0.04%
	100%	

Discount Rate

A single discount rate of 8 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.

Regarding the 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 8 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

	1% Decrease 6.75%	Current 7.75%	1% Increase 8.75%
LOPFI - Police	\$5,266,019	\$3,362,974	\$1,804,021
LOPFI - Fire	\$6,002,719	\$3,833,444	\$2,056,398
Net pension liability	<u>11,268,738</u>	<u>7,196,418</u>	<u>3,860,419</u>

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
(continued)

December 31, 2016

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 7/1/2005	2.03%
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.

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS

(continued)

December 31, 2016

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 14.5% for municipal employees from January 1, to June 30, 2016, and 14.5% for municipal employees from July 1, to December 31, 2016. An additional 17% of employer contributions was paid in 2016 for the city clerk as an elected official. The City Clerk contributed 7.5%. Contributions to the APERS from the City were \$478,597 for the year ended December 31, 2016. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2016, the City reported a liability of \$4,267,372 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the City's proportion was 0.178%, which was unchanged from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the City recognized APERS pension expense of \$610,736. At December 31, 2016, the City reported deferred

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	4,029	(153,080)
Changes of assumptions	327,015	
Net difference between projected and actual earnings on pension plan investments	745,050	
Changes in proportion and differences between City contributions and proportionate share of contributions	15,584	(245,578)
Total	<u>\$1,091,678</u>	<u>(\$398,658)</u>

The deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016.

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City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

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

<u>Year ended December 31:</u>	
2017	129,863
2018	99,880
2019	293,428
2020	169,849
2021	0
Thereafter	0
	<u>\$693,020</u>

Actuarial assumptions. The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.95% – 9.85%
Post-Retirement cost-of-living increases	3% annual cor
Investment rate of return	7.50%, net of pension plan investment expense
Average service lives of all members	4.4487

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2012.

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

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)
 December 31, 2016

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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad Domestic Equity	38%	6.82%
International Equity	24%	6.88%
Real Assets	16%	3.07%
Absolute Return	5%	3.35%
Domestic Fixed	<u>17%</u>	<u>0.83%</u>
	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.50% for the year ended June 30, 2015. The single discount rate was based on the expected rate of return on pension plan investments of 7.50%. 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 7.50%, 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 (6.50%) or 1-percentage-point higher

City's proportionate share of the net pension liability	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
	\$6,459,733	\$4,267,372	\$2,442,801

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, 2016, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2016.

See independent auditors report.

City of Bryant, Arkansas
NOTES TO FINANCIAL STATEMENTS
 (continued)

December 31, 2016

Note 7: Other Postemployment Benefits –

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

Funding Policy: The contribution requirements of OPEB plan members are established by the city and may be amended as needed. Plan members pay the entire cost of monthly insurance premiums at the same rate charged to active employees and receive a benefit of the blended premium rate from all of the employees participating in the city's health insurance plan. The plan has no retired participants paying premiums as of December 31, 2015 (the date of the last actuarial review).

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

Annual Required Contribution (ARC)	\$52,788
Annual OPEB Cost	52,788
Annual Employer Contribution	<u>19,583</u>
Change in Net OPEB Obligation	<u>\$43,205</u>
Net OPEB Obligation – Beginning of Year 2016	<u>0</u>
Net OPEB Obligation – End of Year 2016	<u>\$43,205</u>

The city's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB liability for 2015 is as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	\$52,788	18.24%	\$43,205

Funded Status and Funding Progress. On a city-wide basis as of December 31, 2015, the most recent and actuarial valuation date, the actuarial accrued liability for benefits was \$365,860, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$365,860. The projected benefits do not reflect legal or contractual funding limitations.

See independent auditors report.

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

City of Bryant, Arkansas
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2016
 Special Revenue Funds

		Animal Control Donations Fund	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
ASSETS					
Cash and cash equivalents	\$ 1,777,637	\$ 22,219	\$ 64,706	\$ 92,282	\$ 23,370
Investments					
Accounts receivable					
Due from other funds					
Intergovernmental receivables					
Total assets	<u>1,777,637</u>	<u>22,219</u>	<u>64,706</u>	<u>92,282</u>	<u>23,370</u>
LIABILITIES					
Accounts payable					
Accrued expenditures					
Due to other governmental agencies					
Due to other funds					
Unearned revenue		22,590	-	-	-
Total liabilities	<u>-</u>	<u>22,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable					
Prepays and Inventories					
Restricted					
debt service					
capital projects					
public works	837,504				
public safety	895,741	(371)	64,706		
other special revenue funds - Parks	44,392			92,282	23,370
Unassigned					
Total fund balances	<u>1,777,637</u>	<u>(371)</u>	<u>64,706</u>	<u>92,282</u>	<u>23,370</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,777,637</u>	<u>\$ 22,219</u>	<u>\$ 64,706</u>	<u>\$ 92,282</u>	<u>\$ 23,370</u>

City of Bryant, Arkansas
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2016
 Special Revenue Funds

ASSETS						
Cash and cash equivalents	\$ 63,506	\$ 16,148	\$ 7,170	\$ 4,853	\$ 13,032	2,084,923
Investments						
Accounts receivable						
Due from other funds						
Intergovernmental receivables						
Total assets	<u>63,506</u>	<u>16,148</u>	<u>7,170</u>	<u>4,853</u>	<u>13,032</u>	<u>2,084,923</u>
LIABILITIES						
Accounts payable						
Accrued expenditures - Lease payable	188,258					188,258
Due to other governmental agencies						
Due to other funds						
Unearned revenue						22,590
Total liabilities	<u>188,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,848</u>
FUND BALANCES						
Nonspendable						
Prepays and Inventories						
Restricted						
debt service						
capital projects						
public works						
public safety	(124,752)	16,148	7,170	4,853	13,032	837,504
other special revenue funds						899,897
Unassigned						136,674
Total fund balances	<u>(124,752)</u>	<u>16,148</u>	<u>7,170</u>	<u>4,853</u>	<u>13,032</u>	<u>1,874,075</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 63,506</u>	<u>\$ 16,148</u>	<u>\$ 7,170</u>	<u>\$ 4,853</u>	<u>\$ 13,032</u>	<u>2,084,923</u>

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016
Special Revenue Funds

	Designated Tax Fund	Animal Control Donations Fund	Act 1809 of 2001 Court Auto Fund	Parks 1/8 Sales Tax Fund	Act 833 of 1991 Fire Fund
REVENUES					
Taxes	\$ 3,856,367			\$ 523,793	\$ 21,200
Fees and permits					
Charges for services					
Intergovernmental					
Fines and forfeitures			31,526	45	10
Investment earnings and interest	873	10	33		
Miscellaneous					
Total revenues	3,857,240	10	31,559	523,838	21,210
EXPENDITURES					
Current:					
General government/Transfers					
Community development					
Parks and recreations					
Public transportation					
Public safety		381	26,920		39,202
Public works					
Capital outlay:					
Total expenditures	-	381	26,920	-	39,202
Excess(deficiency) of revenues over expenditures	3,857,240	(371)	4,639	523,838	(17,992)
OTHER FINANCING SOURCES					
Transfers in					
Transfers out	(4,164,000)			(521,000)	
Total other financing sources and (uses)	(4,164,000)			(521,000)	
Net change in fund balances	(306,760)	(371)	4,639	2,838	(17,992)
Fund balance - beginning	2,084,397	-	60,067	89,444	41,362
Fund balance - ending	\$ 1,777,637	\$ (371)	\$ 64,706	\$ 92,282	\$ 23,370

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Normal Governmental Funds
 For the Year Ended December 31 2016

	Special Revenue Funds						Totals
	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		
REVENUES							
Taxes	\$1,445,891						5,947,361
Fees and permits							
Charges for services							
Intergovernmental							
Fines and forfeitures	74	16,112	10,746	2,510	3,127	64,021	1,065
Investment earnings		10	3	2	6		
Miscellaneous							
Total revenues	1,446,065	16,121	10,749	2,513	3,132	5,912,437	
EXPENDITURES							
Current:							
General government							
Community development							
Parks and recreation							
Public transportation							
Public safety	7,027	1,288		851	6,948	82,617	
Public works							
Capital outlay:							
Total expenditures	7,027	1,288	-	851	6,948	82,617	
Excess(deficiency) of revenues over expenditures	1,439,038	14,833	10,749	1,662	(3,815)	5,829,820	
OTHER FINANCING SOURCES							
Transfers in							
Transfers out	(1,562,000)					(6,247,000)	
Total other financing sources and (uses)	(1,562,000)					(6,247,000)	
Net change in fund balances	(122,962)	14,833	10,749	1,662	(3,815)	(417,179)	
Fund balance - beginning	(1,790)	1,313	(3,580)	3,192	16,846	2,291,252	
Fund balance - ending	\$ (124,752)	\$ 16,147	\$ 7,170	\$ 4,854	\$ 13,031	\$ 1,874,074	

Trend Information

City of Bryant, Arkansas
Net Position by Component
Last Six 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>
Governmental activities						
Restricted	\$ 5,834,603	\$ 5,606,026	\$ 4,857,632	\$ 4,912,731	\$ 6,586,219	\$ 9,546,009
Committed	1,267,488	1,637,117	1,731,441	1,647,436	0	0
Unassigned	3,968,696	4,878,543	2,984,820	3,422,733	2,517,558	0
Total Governmental activities net position	<u>\$ 11,070,787</u>	<u>\$ 12,121,686</u>	<u>\$ 9,573,893</u>	<u>\$ 9,982,900</u>	<u>\$ 9,103,777</u>	<u>\$ 9,546,009</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 10,374,047	\$ 11,468,347	\$ 12,871,075	\$ 12,368,345	\$ 13,834,245	\$ 13,903,700
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
Total business-type activities net position	<u>\$ 17,502,527</u>	<u>\$ 19,043,018</u>	<u>\$ 19,939,150</u>	<u>\$ 20,364,924</u>	<u>\$ 20,627,068</u>	<u>\$ 22,136,609</u>
Primary government						
Invested in capital assets, net of related debt	\$ 16,208,650	\$ 17,074,373	\$ 17,728,707	\$ 17,281,076	\$ 20,420,464	\$ 23,449,709
Restricted	4,010,872	4,461,133	2,860,995	1,932,941	394,193	425,216
Unassigned	8,353,792	9,629,197	8,923,341	11,133,807	8,916,188	7,807,693
Total primary government net position	<u>\$ 28,573,314</u>	<u>\$ 31,164,704</u>	<u>\$ 29,513,043</u>	<u>\$ 30,347,824</u>	<u>\$ 29,730,845</u>	<u>\$ 31,682,618</u>

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

City of Bryant, Arkansas
Changes In Net Position
Last Six Fiscal Years

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

	Fiscal Year					
	2011	2012	2013	2014	2015	2016
Expenses -						
Governmental activities						
General government	\$ 2,578,872	\$ 1,723,971	\$ 1,933,660	\$ 1,575,682	\$ 1,866,065	\$ 1,836,945
Community development	122,944	11,390	113	0	194,017	154,527
Parks and recreation	2,119,594	1,961,947	2,445,539	2,257,338	2,122,505	2,111,399
Public safety	6,993,342	8,613,803	8,204,930	7,809,070	7,778,346	9,755,369
Public works	1,816,600	2,604,193	3,820,650	2,934,301	2,285,482	3,127,788
Interest and long term debt	3,037,948	2,900,266	3,335,829	3,181,314	783,088	987,291
Total governmental activities expenses	16,669,300	17,815,570	19,740,721	17,757,705	15,029,503	17,973,319
Business-type activities						
Water	2,239,842	2,416,519	2,674,572	2,832,422	2,956,826	2,942,339
Wastewater	1,756,491	2,052,687	2,372,653	2,303,345	2,413,173	2,553,308
Total business-type activities expenses	3,996,333	4,469,207	5,047,225	5,135,767	5,369,999	5,495,647
Total primary government expenses	\$ 20,665,633	\$ 22,284,777	\$ 24,787,946	\$ 22,893,472	\$ 20,399,502	\$ 23,468,966
Program Revenues						
Governmental activities	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	46,239	70,690
Operating grants/contributions	0	0	0	0	46,239	70,690
Total governmental activities program rev	0	0	0	0	46,239	70,690
Charges for services	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874	7,629,916
Capital grants/contributions	0	0	0	0	0	0
Total business-type activities program rev	6,438,574	6,391,135	6,462,375	6,312,849	7,205,874	7,629,916
Total primary government program revenue	\$ 6,438,574	\$ 6,391,135	\$ 6,462,375	\$ 6,312,849	\$ 7,252,113	\$ 7,700,606
Net (Expense) Revenue						
Governmental activities	\$ (16,669,300)	\$ (17,815,570)	\$ (19,740,721)	\$ (17,757,705)	\$ (14,983,264)	\$ (17,902,629)
Business-type activities	2,442,242	1,921,928	1,415,149	1,177,082	1,835,875	2,134,289
Total primary government net expense	\$ (14,227,058)	\$ (15,893,642)	\$ (18,325,572)	\$ (16,580,623)	\$ (13,147,389)	\$ (15,768,360)
General Revenues and Other Changes In Net Position						
Governmental	10,425,873	11,228,489	11,453,097	11,386,176	15,565,629	14,462,597
Activities	181,500	1,300,000	-	-	0	40,107,315
Taxes	181,500	1,300,000	-	-	0	40,107,315
Note Proceeds	32,702	32,767	27,536	18,661	31,151	19,344
Investment earnings	0	77,793	91,695	0	0	0
Gain (loss) on sale of assets	18,000	0	0	0	(522,582)	0
Transfers/Note Proceeds	5,906,664	6,262,550	5,620,600	6,761,877	4,607,115	4,210,727
** \$400K for Sheaffe in 2012 Other/Contributions**	16,564,139	18,901,599	17,192,928	18,166,714	19,681,313	56,799,983
Total governmental activities	(5,333)	(4,638)	(3,722)	(4,265)	(4,052)	(3,868)
Business-type activities	4,757	6,889	3,559	5,464	2,873	2,237
Bond fees	729,102	190,293	177,436	0	120,904	150,622
Investment income	(421,842)	(573,981)	(696,291)	(496,109)	(768,083)	(773,719)
Other	306,684	(381,437)	(519,017)	(494,910)	(648,358)	(624,728)
Total Business-type activities	\$ -16,870,823	\$ 18,520,162	\$ 16,673,911	\$ 17,671,804	\$ 19,032,955	\$ 58,175,255
Total primary government	\$ (105,161)	\$ 1,086,029	\$ (2,547,793)	\$ 409,009	\$ 4,698,049	\$ 40,897,356
Business-type activities	2,748,926	1,540,491	896,132	682,172	1,187,517	1,509,541
Total primary government	\$ 2,643,765	\$ 2,626,520	\$ (1,651,661)	\$ 1,091,181	\$ 5,885,566	\$ 42,406,897
Change in Net Position						
Governmental activities	\$ (105,161)	\$ 1,086,029	\$ (2,547,793)	\$ 409,009	\$ 4,698,049	\$ 40,897,356
Business-type activities	2,748,926	1,540,491	896,132	682,172	1,187,517	1,509,541
Total primary government	\$ 2,643,765	\$ 2,626,520	\$ (1,651,661)	\$ 1,091,181	\$ 5,885,566	\$ 42,406,897

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

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

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

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

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

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

Fiscal Year	Governmental Activities		Business-Type Activities					Total Primary Government
	Special Obligation Bonds	Net	Notes Payable	Water: WW Bonds*	Water Bonds	Wastewater Bonds	Loan 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

*NOTE: The 2008A&B 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 36.

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 statues during the year ended December 31, 2015:

1. Arkansas Municipal Accounting Law for 1973, § 14-59-101 et seq.,
 2. Arkansas District Courts and City Courts Accounting Law, § 16-10-210 et seq.,
 3. Improvement contracts, §§ 22-9-202 – 22-9-204,
 4. Budgets, purchases and payments of claims, etc., § 14-58-201 et seq. and 14-58-301 et. seq.,
 5. Investment of public funds, § 19-1-501 et seq., and
 6. Deposit of public funds, §§ 19-8-101 – 19-8-107.
- Management is responsible for the city's compliance with these requirements. Our responsibility is to express an opinion on the city's compliance based on our examination.

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

In our opinion, the City of Bryant, Arkansas, complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2015.

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



Certified Public Accountants

Hot Springs, Arkansas

April 25, 2017

MEMBERS
AMERICAN INSTITUTE
OF CERTIFIED
PUBLIC ACCOUNTANTS



ORDINANCE NO 2018-__

AN ORDINANCE LEVYING A TAX ON ALL REAL PROPERTY IN THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, FOR THE PURPOSES AS PROVIDED BY LAW.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

SECTION ONE: That a tax of 1.9 mills on the dollar for the city purposes be and is hereby levied on all Real property within the corporate limits of the City of Bryant, Arkansas, as per property valuations on Saline County tax books for the year 2018.

Said tax shall be collected by the Collector of Saline County in 2019 as provided by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this __ day of _____, 2018

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

Ordinance No. 2018-__ 2018 Real Property Millage Rate

ORDINANCE NO 2018-__

AN ORDINANCE LEVYING A TAX ON ALL PERSONAL PROPERTY IN THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, FOR THE PURPOSES AS PROVIDED BY LAW.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

SECTION ONE: That a tax of 1.9 mills on the dollar for the city purposes be and is hereby levied on all personal property within the corporate limits of the City of Bryant, Arkansas, as per property valuations on Saline County tax books for the year 2018.

Said tax shall be collected by the Collector of Saline County in 2019 as provided by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this __ day of _____, 2018

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

Ordinance No. 2018-__ 2018 Personal Property Millage Rate

ORDINANCE NO. 2018-__

AN ORDINANCE AUTHORIZING WAIVING OF COMPETITIVE BIDDING AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH BKD, CPAs AND ADVISORS, FOR AN AUDIT OF IT SERVICES FOR THE CITY OF BRYANT; AND FOR OTHER PURPOSES

WHEREAS, The City of Bryant seeks to enter into an agreement with a firm to provide IT Services Audit for the City of Bryant; and

WHEREAS, The City of Bryant has negotiated with BKD, CPAs and Advisors, a national leader in Audit Services, because they have the specific tools, skills, and technology to facilitate IT Services Auditing that is necessary for the City of Bryant; and

WHEREAS, BKD CPAs and Advisors expertise, staff, and experience in Audit and specifically IT Audit Services provides significant, relevant, and useful information for independent audit of the City of Bryant's IT Services; and

WHEREAS, The City of Bryant finds that BKD CPAs and Advisors is well suited to provide IT Audit Services for the City of Bryant; and

WHEREAS, The anticipated costs for BKD CPAs and Advisors' to provide IT Audit Services will not exceed \$30,000.00, and the City Council of the City of Bryant authorizes the expenditure for BKD CPAs and Advisors' Audit Services to be paid from line item 001-0110-5606 IT Projects and Labor.

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

SECTION 1: The Mayor is hereby authorized to execute any and all necessary contracts with BKD CPAs and Advisors. The City Council of the City of Bryant authorizes the expenditure on this agreement up to, but not exceeding \$30,000.00, and authorizes the expense to be paid from 001-0110-5606 IT Projects and Labor line. This specific grant authorizes a budget adjustment to that line within the City of Bryant Budget.

SECTION 2: The City Council of the City of Bryant makes a specific finding that an exceptional circumstance exists making competitive bidding neither practicable nor feasible, and that the requirements of competitive bidding should be waived pursuant to §14-58-303(b)(2)(B) Arkansas Statutes Annotated as Buxton Company's particular expertise, staff, and experience align directly with the specific needs and goals of the City of Bryant.

{signatures on following page}

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2018

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

BRYANT FIRE DEPARTMENT

312 ROYA LN., BRYANT, AR 72022

J.P. JORDAN
FIRE CHIEF

501-943-0390 P
501-943-0982 F

July 6, 2018

Mayor Dabbs and Honorable Council,

I would like to request permission for the Fire Department to sell the 2 mobile homes currently used at Fire Station 2 & 3. We are on schedule to vacate these mobile homes and occupy the new stations around the first of November.

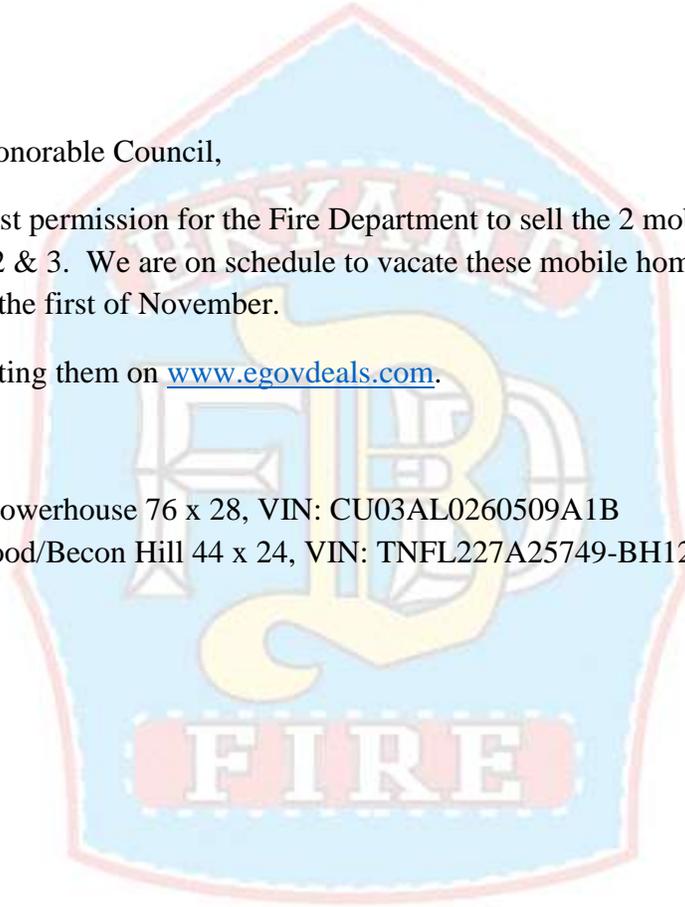
I plan to begin by listing them on www.egovdeals.com.

(1) 2003 Spirit/Powerhouse 76 x 28, VIN: CU03AL0260509A1B

(1) 2002 Fleetwood/Becon Hill 44 x 24, VIN: TNFL227A25749-BH12

Sincerely,

J.P. Jordan



ORDINANCE NUMBER 2018-__

AN ORDINANCE AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF BRYANT TO REZONE CERTAIN PROPERTY FROM C-1 AND R-M TO C-1.

BE IT ORDAINED BY THE CITY COUNCIL OF BRYANT, ARKANSAS;

Section 1. That certain real property described more fully below is hereby zoned to a classification of C-1 located in Ward 4.

Section 2. The comprehensive zoning ordinance and map of the City of Bryant is hereby amended to reflect the change of zoning classification set out in Section 1.

Section 3. The property affected by this ordinance is described as:

That portion of the northeast quarter of the southeast quarter, Section 20, T-1-S, R-1-W, Saline County, Arkansas, more particularly described as follows: commencing at the southeast corner of said NE1/4 of SE1/4, run thence north 02°23'45" east, along the east line thereof a distance of 634.55 feet to the point of beginning, thence north 88°32'52" west, a distance of 417.42 feet; thence north 02°34'55" east a distance of 417.42 feet; thence south 88°32'52" east, a distance of 417.42 feet; thence south 02°34'55" west, a distance of 417.42 feet to the point of beginning, containing 4.00 acres, more or less.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the ____ day of _____, 2018.

Mayor Jill Dabbs

ATTEST:

APPROVED AS TO FORM:

Sue Ashcraft, City Clerk

Richard C. Madison, Staff Attorney

May 20, 2018

Bryant Planning Commission
City of Bryant
210 SW 3rd Street
Bryant, AR 72022

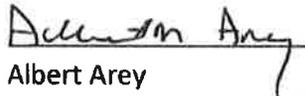
RE: Request for Zoning Change for 2625 Springhill Road, Bryant, AR 72019

Dear Planning Commission:

My wife, Carla Arey, and I, Albert Arey own 4 acres located at 2625 Springhill Road, Bryant, AR 72019 that has 417 feet of frontage along Springhill Road. The property is currently zoned C1 and RM. We are requesting all 4 acres to be zoned C1.

We currently have electric service through Entergy Arkansas above ground with 3 phase available; natural gas service through Centerpoint Energy; and water service through Salem Water. Connection to Bryant Sewer Service is approximately 250 feet from SE corner of property.

Thank you for your consideration of this matter,


Albert Arey


Carla Arey

**APPLICATION
FOR CHANGE IN
ZONING DISTRICT BOUNDARIES**

Applicant Name: Albert M Arcy

Spouse Name: Carla Y Arcy

Property Address: 2625 + 2703 Springhill Rd Bryant, Arkansas

Legal Description: _____

LEGAL DESCRIPTION.
THAT PORTION OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER, SECTION 20,
T-1-S, R-14-W, SALINE COUNTY, ARKANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE SOUTHEAST CORNER OF SAID NE1/4 OF SE1/4, RUN THENCE NORTH
02°23'45" EAST, ALONG THE EAST LINE THEREOF A DISTANCE OF 634.55 FEET TO
THE POINT OF BEGINNING; THENCE NORTH 88°32'52" WEST, A DISTANCE OF 417.42 FEET;
THENCE NORTH 02°34'55" EAST, A DISTANCE OF 417.42 FEET; THENCE SOUTH 88°32'52"
EAST, A DISTANCE OF 417.42 FEET; THENCE SOUTH 02°34'55" WEST, A DISTANCE OF
417.42 FEET TO THE POINT OF BEGINNING, CONTAINING 4.00 ACRES, MORE OR LESS.

Existing Zoning Classification: C1 + Rm

Requested Change: C1

Plat of Property is Attached yes

Vicinity Map of property is attached yes

The undersigned designates the following process agent or attorney to represent
the applicant at all hearings:

NA

This 21 day of MAY, 2018

Albert M Arcy
Applicant

Carla Y. Arcy
Spouse of Applicant

2625 Springhill Rd
Address

Bryant, Arkansas 72019

501-454-1252
Phone



LEGAL DESCRIPTION.

THAT PORTION OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER, SECTION 20, T-1-S, R-14-W, SALINE COUNTY, ARKANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS, COMMENCING AT THE SOUTHEAST CORNER OF SAID NE1/4 OF SE1/4, RUN THENCE NORTH 02°28'45" EAST, ALONG THE EAST LINE THEREOF A DISTANCE OF 634.55 FEET TO THE POINT OF BEGINNING, THENCE NORTH 88°32'52" WEST, A DISTANCE OF 417.42 FEET; THENCE NORTH 02°34'55" EAST, A DISTANCE OF 417.42 FEET; THENCE SOUTH 88°32'52" EAST, A DISTANCE OF 417.42 FEET; THENCE SOUTH 02°34'55" WEST, A DISTANCE OF 417.42 FEET TO THE POINT OF BEGINNING, CONTAINING 4.00 ACRES, MORE OR LESS.