Bryant City Council

Boswell Municipal Complex - City Hall Court Room

210 SW 3rd Street

YouTube: https://www.youtube.com/c/bryantarkansas

Date: September 29, 2026 - **Time:** 6:30 PM

Invocation

Pledge of Allegiance

Call to Order

Approval of Minutes

1. August 18, 2026 - Unapproved Minutes

- Aug 18, 2026 Unapproved Mins.pdf

Presentations and Announcements

2. Streets Master Plan Status Report

Public Comments

Old Business

New Business

Finance

3. Finance Report - Approval and acceptance of the report for the month ending August 31, 2026.

- 09.08.26 Financial Report for period ending Aug 31 2026.pdf

4. Ordinance 2026-09 - An ordinance levying a tax on all personal property in the City of Bryant, Saline County, Arkansas, for the purpose as provided by law.

Second and Third Readings

- OR 2026-09_personal_prop.pdf

5. Ordinance 2026-10 - An ordinance levying a tax on all real property in the City of Bryant, Saline County, Arkansas, for the purpose as provided by law.

Second and Third Readings

- OR 2026-10_real_prop.pdf

6. Major Vendor List - Updated

- 09.22.26 Updated Major Ventor Listing.pdf

7. Roof Estimate - Discussion Only

Discussion only on the re-roofing of two city facilities.

- BRYANT_ANIMAL_CNTRL_FINAL_DRAFT_CAR (2).pdf
- BRYANT_CITY_HALL_FINAL_DRAFT_CAR (2).pdf

8. 2025 Audit - Draft Annual Comprehensive Financial Report for 2025

- 09.23.26 City of Bryant 2025 audit draft.pdf

9. Resolution 2026-44 - A resolution providing for an amended budget for the City of Bryant for the twelve month period beginning January 1, 2026 and ending December 31, 2026.

- 09.22.26 Budget Adjustments and Support for Sept Council Meeting (1).pdf

Council

10. 2217 & 2209 Defoe Circle - Property Restoration

- Defoe_Restoration.pdf

Planning & Development

11. Ordinance 2026-17 - An ordinance amending the comprehensive zoning ordinance of the City of Bryant to rezone certain property from R-2 to C-2

- Andrew Hunter Woods Lot 18R Rezoning Ordinance - Agenda Item Packet.pdf

12. Sidewalk Waiver - Autumn Hills Estates Subdivision Phase 1 - A waiver is requested on the requirement to build a sidewalk along the portion of the property which abuts Bryant Parkway.

- Sidewalk waiver- Autumn Hills Phase 1 - Agenda Item Packet.pdf

Police Department

13. Ordinance 2026-18 - An ordinance adopting the revisions to the standards of conduct-policies and procedures manual of the Bryant Police Department, pursuant to Arkansas Code Ann. 14-51-302, and repealing and replacing all prior ordinances pertaining thereto

- OR 2026-18 Updated PD Policies.pdf

14. Resolution 2026-45 - A resolution allowing for public bidding for the sale of vehicles, equipment or other items as named in this resolution on govedeals.com

- res_2026-45_pd_equipment_to_gov_deals.pdf

Public Works

15. Ordinance 2026-19 - An ordinance establishing the City of Bryant Yard Waste Program and Yard Waste Program Ordinance, providing regulations and information for the courtesy program.

- OR 2026-19 Yard Waste Program.pdf

16. Approval of Additional Leak Adjust Request - Recommended by the Water/Sewer Advisory Committee

- Approval of Leak Adjust Request.pdf

Council Comments

Mayor Comments

Adjournments

Bryant City Council Meeting Minutes
August 18, 2026 - 6:30 PM

Boswell Municipal Complex - City Hall Court Room 210 SW 3rd Street Bryant, Arkansas
YouTube: https://www.youtube.com/c/bryantarkansas

Included in these Minutes:
Resolutions: 42, 43
Council Member Higginbotham resignation letter

UNAPPROVED MINUTES

Prior to the meeting, a prayer was led by Council Member Roedel and the Pledge of Allegiance was led by Mayor Treat.

Call to Order- by Mayor Treat at 6:31 pm.

Roll Call –
Present: Walter Burgess, Butch Higginbotham, Lisa Meyer, Jon Martin, Jack Moseley, Jordan O'Roark, Wade Permenter and Rob Roedel.
Quorum Present.
City Attorney Ashley Clancy and City Clerk Mark Smith were also present.

Approval of Minutes

1. **Approval of July 31, 2026 Council Meeting Minutes** [YT 3:25]
   Motion to approve as amended - Council Member Higginbotham, second by Council Member Martin.
   Voice Vote. Motion Passed.

Public Comments

Jill Hines- questions about Midtown
Tracey Bullock- questions about Midtown zoning
Kim Snuggs- questions about last Council Meeting and $250,000 agreement

Finance – Presented by Joy Black, Director

2. **Finance Report** - For month ending July 31, 2026. [YT 14:00]
   Approval and acceptance of the finance report for the month ending July 31, 2026.
   Brief discussion.
   Motion to accept - Council Member O'Roark, Second by Council Member Moseley.
   Voice Vote. Motion Passed.

3. **Resolution 2026-42** - A resolution providing for the adoption of an amended budget for the City of Bryant for the twelve-month period beginning January 1, 2026 and ending December 31, 2026. [YT 17:00]
   Brief Discussion.
   Motion to adopt - Council Member Roedel, Second by Council Member Martin.
   Voice Vote. Motion Passed.

4. **Discussion of City Finances, Purchasing, Budgeting and Audits - Requested by Councilmember Burgess.** [YT 19:30]
   Lengthy discussion on four issues presented by Councilman Burgess.

Fire Department – presented by Chief Futch

5. **Resolution 2026-43** - A resolution allowing for public bidding for sale of equipment, vehicles, or other items as named in this resolution on GovDeals. [YT 47:05]
   Motion to adopt - Council Member Burgess, Second by Council Member Moseley.
   Voice Vote. Motion Passed.

Council Comments

Council Member Permenter had questions about the $250,000 agreement from the July 28, 2026 Council Meeting.
Council Member Burgess reminded everyone about the Salt Bowl on August 28.
Council Member Higginbotham read a letter of resignation (attached) and recommended the appointment of Andrea Hooten who is unopposed for the seat in November.

Council Member Roedel made a motion to name Andrea Hooten to fill the remainder of Council Member's Higginbotham's term. Second by Council Member Meyer.
Voice vote. Motion Passed.

Mayor Treat swore-in Andrea Hooten to the Bryant City Council, Ward 3, Position 1.

Adjournment

Motion to Adjourn- Council Member Hooten, second by Council Member O'Roark at 7:27 pm.

August 18, 2026

The Honorable Chris Treat, Mayor
Members of the Bryant City Council
Boswell Municipal Complex – City Hall
210 SW 3rd Street
Bryant, AR 72022

Dear Mayor Treat and Fellow Council Members,

Please accept this letter as formal notification that I am resigning from my position as City Council Member for Ward 3, Position 1, effective immediately. As most of you know, my health and hearing are facing the challenges that naturally come with growing older. While I look forward to continuing to serve the City of Bryant however I may in the future, I believe it is time for me to step down from this particular role.

My family has been in Bryant for over 50 years—back when there were only three numbers on our population sign. Over the past 20 years, I have been deeply blessed and proud to actively serve alongside so many wonderful people across various groups and city departments, including the Senior Center, Parks Committee, Development Review Committee, and the Planning Commission. The growth and amazing progress I have witnessed in all of our city departments has simply been driven by the quality, love, care, and passion of those who live, work, and serve here.

Mrs. Andrea Hooten is unopposed for this Ward 3, Position 1 seat in the upcoming election. Because the council is about to begin the vital budgeting process for 2027, I believe it would be of great benefit to the city for her to step in now. Allowing her to serve out the remaining four months of my term will give her a valuable head start working with this council. I sincerely hope the council will consider her for this immediate appointment.

Thank you for the privilege of serving alongside you. May God richly bless you, your lives, and your service, and may He guide you in all things. I send you all my very best heartfelt wishes.

Sincerely,

Butch Higginbotham

Butch Higginbotham
City Council Member, Ward 3, Position 1
City of Bryant, Arkansas



Financial Statements

August 2026

General - Executive Summary
Revenue & Expenditures

August 2026

	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	20,608,386	13,738,924	1,690,741	1,880,800	1,550,613	1,683,876	2,133,623	1,666,254	1,988,789	1,574,547	0	0	0	0	14,169,245	430,321	6,439,141
Administration	9,172,757	6,115,171	775,497	646,287	640,945	708,205	1,137,785	683,470	723,462	685,080					6,000,731	(114,440)	3,172,026
Community Development	676,800	451,200	67,367	61,205	79,497	57,420	34,641	81,903	58,724	48,709					489,466	38,266	187,334
Animal Control	784,596	523,064	59,007	58,749	58,908	59,300	121,931	60,100	60,512	60,094					538,599	15,535	245,997
Court	793,420	528,947	106,169	21,679	63,762	137,202	39,355	39,069	60,361	101,825					569,422	40,475	223,998
Parks	2,526,679	1,684,453	180,335	182,644	205,507	215,912	266,406	288,511	217,511	205,328					1,762,153	77,701	764,526
Fire	4,372,745	2,915,163	359,483	359,093	358,666	361,761	379,634	360,744	722,991	363,159					3,265,531	350,368	1,107,214
Police	2,281,389	1,520,926	142,883	551,143	143,327	144,077	153,872	152,459	145,228	110,354					1,543,342	22,416	738,047
Total Revenues	**20,608,386**	**13,738,924**	**1,690,741**	**1,880,800**	**1,550,613**	**1,683,876**	**2,133,623**	**1,666,254**	**1,988,789**	**1,574,547**	**-**	**-**	**-**	**-**	**14,169,245**	**430,321**	**6,439,141**
Expenditures:																	
General	23,995,868	15,997,245	2,491,435	1,587,566	1,762,125	2,054,019	2,348,927	1,630,028	2,422,029	1,616,872	-	-	-	-	15,913,001	84,245	8,082,868
Administration	1,869,806	1,246,538	164,484	64,924	47,777	97,638	84,931	41,806	169,347	68,629					739,535	507,003	1,130,272
Community Development	1,508,972	1,005,981	102,976	58,272	73,246	181,117	207,182	54,749	82,211	211,028					970,780	35,201	538,192
Animal Control	1,098,614	732,410	149,431	70,086	88,510	71,659	73,094	69,822	87,600	75,779					685,979	46,431	412,635
Court	749,225	499,483	60,647	67,451	55,640	56,665	57,317	57,553	71,325	52,337					478,935	20,548	270,290
Parks	4,209,938	2,806,626	296,494	266,778	306,169	536,756	325,905	293,774	444,413	344,411					2,814,701	(8,075)	1,395,238
Fire	7,119,952	4,746,635	798,192	504,046	530,587	532,758	993,531	541,113	709,912	383,012					4,993,152	(246,517)	2,126,800
Police	7,439,360	4,959,574	919,211	556,010	660,196	577,427	606,968	571,212	857,221	481,675					5,229,919	(270,346)	2,209,441
Total Expenditures	**23,995,868**	**15,997,245**	**2,491,435**	**1,587,566**	**1,762,125**	**2,054,019**	**2,348,927**	**1,630,028**	**2,422,029**	**1,616,872**	**-**	**-**	**-**	**-**	**15,913,001**	**84,245**	**8,082,868**
Excess (Deficit) of Revenues over Expenditures	**(3,387,482)**	**(2,258,321)**	**(800,693)**	**293,234**	**(211,512)**	**(370,143)**	**(215,304)**	**36,226**	**(433,239)**	**(42,325)**	**-**	**-**	**-**	**-**	**(1,743,756)**	**346,076**	**(1,643,727)**

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	4,859,455	3,239,637	356,527	335,329	296,944	357,979	565,293	344,474	358,599	339,396					2,954,542	(285,094)	1,904,913
Total Revenues	**4,859,455**	**3,239,637**	**356,527**	**335,329**	**296,944**	**357,979**	**565,293**	**344,474**	**358,599**	**339,396**	**-**	**-**	**-**	**-**	**2,954,542**	**(285,094)**	**1,904,913**
Expenditures:																	
Street Operating	4,513,090	3,008,727	350,064	320,545	306,898	369,006	313,496	326,985	407,967	273,573					2,668,533	340,194	1,844,557
Street Capital	584,993	389,995		60,945	-	33,805	-	41,434		4,075					140,260	249,736	444,733
Total Expenditures	**5,098,083**	**3,398,722**	**350,064**	**381,489**	**306,898**	**402,811**	**313,496**	**368,419**	**407,967**	**277,648**	**-**	**-**	**-**	**-**	**2,808,792**	**589,930**	**2,289,291**
Excess (Deficit) of Revenues over Expenditures	**(238,628)**	**(159,085)**	**6,463**	**(46,160)**	**(9,954)**	**(44,832)**	**251,798**	**(23,945)**	**(49,367)**	**61,748**	**-**	**-**	**-**	**-**	**145,750**	**(875,024)**	**(384,378)**

Water - Executive Summary
Revenue & Expenditures

August 2026

	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:																	
500-0900-4XXXs	6,296,644	4,197,763	351,121	414,215	414,599	365,640	1,170,949	419,111	443,111	456,382					4,035,129	(162,634)	2,261,515
Total Revenues	**6,296,644**	**4,197,763**	**351,121**	**414,215**	**414,599**	**365,640**	**1,170,949**	**419,111**	**443,111**	**456,382**	-	-	-	-	**4,035,129**	**(162,634)**	**2,261,515**
Expenditures:																	
500-0900-5XXXs	5,723,187	3,815,458	699,970	374,504	346,291	351,404	351,326	415,666	446,411	431,742					3,417,315	398,143	2,305,872
500-0900-58XX Capital	1,560,210	1,040,140	129,500	(11,200)	46,983	77,204	54,181	55,433	87,567	46,950					486,617	553,524	1,073,594
Total Expenditures	**7,283,397**	**4,855,598**	**829,470**	**363,304**	**393,274**	**428,608**	**405,507**	**471,098**	**533,978**	**478,692**	-	-	-	-	**3,903,932**	**951,666**	**3,379,465**
Excess (Deficit) of Revenues over Expenditures	**(986,753)**	**(657,835)**	**(478,349)**	**50,911**	**21,325**	**(62,968)**	**765,442**	**(51,987)**	**(90,867)**	**(22,310)**	-	-	-	-	**131,197**	**(1,114,300)**	**(1,117,950)**
															1,194		

Wastewater - 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:																	
									-						-	0	-
500-0950-4XXX/510-0950	6,175,150	4,116,767	476,871	533,740	566,956	476,540	538,123	523,218	524,564	543,905					4,183,916	67,149	1,991,234
510-0950-4623,4640,4850	1,256,050	837,367	1,273	244	(1,368)	1,502	570,523	1,405	69	204,282					777,930	(59,437)	478,120
Revenues	**7,431,200**	**4,954,133**	**478,144**	**533,984**	**565,588**	**478,042**	**1,108,646**	**524,623**	**524,633**	**748,186**	-	-	-	-	**4,961,846**	**7,713**	**2,469,354**
Expenditures:																	
510-0950-5XXXs	6,146,223	4,097,482	738,371	418,901	391,732	370,678	414,998	511,886	485,758	430,564					3,762,887	334,595	2,383,336
510-0950-58XX's Capital	2,616,186	1,744,124	11,413	21,814	71,954	67,243	57,793	87,785	69,599	101,031					488,632	1,255,492	2,127,554
Total Expenditures	**8,762,410**	**5,841,606**	**749,784**	**440,715**	**463,686**	**437,921**	**472,791**	**599,671**	**555,357**	**531,595**	-	-	-	-	**4,251,519**	**1,590,087**	**4,510,890**
Excess (Deficit) of Revenues over Expenditures	**(1,331,210)**	**(887,473)**	**(271,640)**	**93,269**	**101,902**	**40,121**	**635,856**	**(75,048)**	**(30,725)**	**216,591**	-	-	-	-	**710,327**	**(1,582,374)**	**(2,041,536)**

Stormwater - 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:																	
515-0140 on bills	324,800	216,533	28,213	28,394	30,479	28,533	27,243	28,308	27,718	27,711					226,599	10,066	98,201
515-0140-4XXX ARPA/reimbur	-	0													-	-	-
Total Revenues	**324,800**	**216,533**	**28,213**	**28,394**	**30,479**	**28,533**	**27,243**	**28,308**	**27,718**	**27,711**	-	-	-	-	**226,599**	**10,066**	**98,201**
Expenditures:																	
080-0140-Street Related	760,695	507,130	54,808	51,755	42,730	50,204	52,555	46,426	60,782						359,259	147,870	401,435
515-0140-Capital	595,278	396,852		-	1,000	271,708	-			316,216					588,923	(192,071)	6,355
Total Expenditures	**1,355,973**	**903,982**	**54,808**	**51,755**	**43,730**	**321,912**	**52,555**	**46,426**	**60,782**	**316,216**	-	-	-	-	**948,183**	**(44,201)**	**407,790**
Difference																	
Excess (Deficit) of Revenues over Expenditures	**(1,031,173)**	**(687,448)**	**(26,595)**	**(23,361)**	**(13,251)**	**(293,379)**	**(25,312)**	**(18,117)**	**(33,064)**	**(288,505)**	-	-	-	-	**(721,584)**	**54,267**	**(309,589)**
500-0000-5501 bad debt			140.54	54.43	0	39.09	0	60.07	187.41	149.43					631		
Check Digits/Transfers		0	476,871	533,740	566,956	476,540	538,123	523,218	524,564	543,904					4,183,915	4,183,915	(4,183,915)
Compare to last page fund 500	5,188,397	3,458,931	(478,349)	50,911	21,325	(62,968)	765,442	(51,987)	(90,867)	(22,309)	0	0	0	0	131,198	(3,327,733)	5,057,199

City Sales & Use Tax (Three Cent Sales Tax)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	
2011	838,829	1,036,222	750,597	789,903	882,126	852,639	876,781	882,602	874,371	888,881	884,298	846,277	10,403,526	
2012	861,185	1,067,401	805,450	893,549	1,029,730	927,500	967,355	970,081	881,285	943,937	**927,061**	884,848	11,159,382	7.27%
2013	930,471	1,087,258	866,467	922,534	1,006,764	964,906	983,742	985,949	898,138	958,546	927,035	888,383	11,420,192	2.34%
2014	963,538	**1,021,873**	**808,370**	**903,239**	1,033,766	**894,179**	1,006,970	**963,548**	950,648	971,548	976,553	954,234	11,448,466	0.25%
2015	**901,561**	1,162,729	817,653	956,557	1,103,469	1,043,758	1,098,929	1,118,196	1,075,314	1,120,300	1,074,631	1,012,371	12,485,468	9.06%
2016	1,002,072	1,202,594	885,470	976,896	1,135,189	**920,742**	**1,072,236**	**1,068,443**	1,097,107	**1,084,466**	1,089,853	1,035,963	12,571,031	0.69%
2017	1,047,642	1,291,007	966,327	987,020	**1,129,225**	1,051,411	1,166,069	1,105,701	**1,088,135**	1,111,557	**1,088,240**	**1,018,661**	13,050,995	3.82%
2018	1,063,307	1,295,841	969,264	**939,761**	1,245,252	1,093,015	1,195,341	1,240,049	1,179,113	**1,056,462**	1,099,036	1,093,013	13,469,452	3.21%
2019	1,162,181	1,323,467	1,043,677	1,027,608	**1,205,192**	1,190,014	1,258,250	1,257,197	**1,140,531**	1,243,134	1,155,335	1,157,926	14,164,513	5.16%
2020	1,183,215	**1,157,716**	1,085,494	1,086,993	1,259,760	1,254,769	1,356,933	1,434,834	1,373,873	1,330,458	1,460,079	1,387,558	15,371,683	8.52%
2021	1,384,300	1,648,283	1,323,761	1,149,770	1,663,928	1,570,489	1,526,745	1,567,875	1,457,964	1,442,486	1,461,326	1,472,039	17,668,967	14.94%
2022	1,526,292	1,718,945	1,351,358	1,298,432	**1,607,146**	**1,536,274**	1,593,433	1,659,393	1,643,537	1,546,075	1,624,905	1,473,834	18,579,623	5.15%
2023	1,552,955	1,810,466	1,448,484	1,417,543	1,698,816	1,646,626	1,677,458	1,670,302	1,652,549	1,679,085	**1,604,032**	1,554,571	19,412,887	4.48%
2024	1,593,536	**1,751,154**	**1,442,324**	1,531,558	1,736,500	1,680,318	**1,669,796**	1,806,847	1,672,254	**1,637,162**	1,658,770	1,606,949	19,787,169	1.93%
2025	1,600,530	1,799,355	1,464,454	**1,526,120**	1,850,560	1,710,294	1,727,227	**1,756,061**	1,693,557	1,719,005	1,711,496	1,661,706	20,220,365	2.19%
2026	1,663,778	1,826,729	1,514,186	1,587,465	**1,842,443**	1,811,380	1,724,225	1,862,761					13,832,966	-30.09%
Difference	63,247	27,374	49,732	61,345	(8,117)	101,085	(3,002)	106,700	(1,693,557)	(1,719,005)	(1,711,496)	(1,661,706)	807,478	
	3.95%	1.52%	3.40%	4.02%	-0.44%	5.91%	-0.17%	6.08%	-100.00%	-100.00%	-100.00%	-100.00%	3.99%	

The chart below shows how the 3% sales tax above is allocated for 2026.

1% GF	554,593	608,910	504,729	529,155	614,148	603,793	574,742	620,920	0	0	0	0	4,610,989
1/8 Parks	**69,324**	**76,114**	**63,091**	**66,144**	**76,768**	**75,474**	**71,843**	**77,615**	**0**	**0**	**0**	**0**	**576,374**
3/8 Fire	207,972	228,341	189,273	198,433	230,305	226,422	215,528	232,845	0	0	0	0	1,729,121
4/8 Bond	**277,296**	**304,455**	**252,364**	**264,577**	**307,074**	**301,897**	**287,371**	**310,460**	**0**	**0**	**0**	**0**	**2,305,494**
Animal 10%	55,459	60,891	50,473	52,915	61,415	60,379	57,474	62,092	0	0	0	0	461,099
Parks 10%	**55,459**	**60,891**	**50,473**	**52,915**	**61,415**	**60,379**	**57,474**	**62,092**	**0**	**0**	**0**	**0**	**461,099**
Fire 25%	138,648	152,227	126,182	132,289	153,537	150,948	143,685	155,230	0	0	0	0	1,152,747
Police 25%	**138,648**	**152,227**	**126,182**	**132,289**	**153,537**	**150,948**	**143,685**	**155,230**	**0**	**0**	**0**	**0**	**1,152,747**
Street 30%	166,378	182,673	151,419	158,746	184,244	181,138	172,423	186,276	0	0	0	0	1,383,297
Total	1,663,778	1,826,729	1,514,186	1,587,465	1,842,443	1,811,380	1,724,225	1,862,761	0	0	0	0	13,832,966
Divided by 3	554,593	608,910	504,729	529,155	614,148	603,793	574,742	620,920	0	0	0	0	4,610,989
Budgeted at	570,971	570,971	570,971	570,971	570,971	570,971	570,971	570,971	570,971	570,971	570,971	570,971	6,851,652
Diff.	(16,378)	37,939	(66,242)	(41,816)	43,177	32,822	3,771	49,949	(570,971)	(570,971)	(570,971)	(570,971)	(2,240,663)

	BANK	Pooled Cash GL 999	Pooled Cash Bank, 999	Balance Sheet Cash	End Bank Balances	Outstanding Checks and other/adj	Outstanding Deposits		2026 Debt Pmts P&I in red below, based off Encumbrances on 2/9/26 open to revise PDs for En
General Fund, 001*	RR	1,895,471	5,041,873	3,896,471	5,112,541	198,576	127,908	(2,001,000)	Moved to Arvest Investments see additional pages report at July's 2026 Council
Main Arvest 001	AR		20,496,916		20,444,695	27,829	80,050	(0)	
Consolidated Arvest	AR		405		405			0	
Sales Tax Fund, 002		3,400,363		3,400,363				0	77,294
Franchise Fees, 003		5,184,200		5,184,200				0	
Designated Tax Fund, 005		2,517,645		2,517,645				0	RR8
Electronic Fund, 010	RR			7,774	491,628	484,917		(1,063)	State w/h RB6
Electronic Arvest	AR				1,063			1,063	
Parks 1/8 Sales Tax, 045		358,193		358,193				0	287,244 FS4
Amend 78 Govt Debt, 167	RR			159,017	159,017			0	
Animal Control Donation,020		20,332		20,332				0	85,430
Act 833 of 1991 Fire, 051		145,074		145,074				0	
Fire 3/8 Sales Tax Fire, 055		789,094		789,094				0	921,693
Act 918 of 1983 Police, 061		87,000		87,000				0	
Act 988 of 1991 Police, 062		59,357		59,357				0	112,954
Federal Drug Control PD, 066	AR			29,756	29,756			0	
State Drug Control PD, 068	AR			44,378	44,378			0	
Street Fund, 080	AR	1,795,943	218,727	1,795,943	218,727			0	
Street Bond 2023 Rev 182	RB			114,856	114,856			0	
Street Bond 2023 DSR 183	RB			586,460	586,460			0	513,110
Street Bond 2016 DS, 185	FS			274,819	274,819			0	
Street Bond 2016 DSF, 186	FS			330,571	330,571			0	636,206
Street Bond Constru 2023, 188	RB			15,717	15,717			0	
Act 1256 of 1995 Court, 030	RR			3	12,249	12,246		0	
Act 1809 of 2001 Court Arvest31	AR	26,206		106,512	80,306			(0)	
LT Govt Capital Assets, 090				0				0	
2016 SU Bon Spc Red, 110	RB			7,164	7,164			0	
2016 SU Bond DSR, 113	RB			742,409	742,409			0	443,306
2016 SU Bond Fund, 114	RB			1,422,682	1,422,682			0	
LT Govt Debt, 165				0				0	
Water Fund, 500*	AR	1,660,215	336,975	1,660,845	336,975			(630)	
Wastewater Fund, 510	AR	3,855,205	29,549	3,855,206	29,549			(0)	
Stormwater Cap Fund 515		145,951		145,951				0	
Enterprise Repair and repl 525		1,803,013		1,803,012				0	977,358
Water Impact Fund 550		153,158		153,158				0	
Wastewater Impact Fund 555		206,100		206,100				0	
2024B Arvest 535	AR	100		201	101			(0)	
2025 W.WW Revenue Bond Fund	AR540	615,092	615,192	615,092	615,192			0	
2025 W.WW Revenue Bond Consti	AR545			0				0	
2017 W/WW Bond, 604	FS			196,545	196,545			0	
2017 W/WW DSR, 606	FS			268,581	268,581			0	234,756
W/WW Infrastructure Fee, 620		2,021,927		2,021,927				0	
Totals		26,739,637	26,739,637	33,022,407	31,536,386	723,568	207,958	(2,001,630)	0
									4,289,352

*Change Drawer amounts in Depts 120 and 200 of $200 and depts 300 and 430 of $300 equals $1000 difference, and $600 on fund 500

** The Shading above denotes the six groups on the following six pages of balance sheets, General Govt, Public Safety, Streets, Courts/Long Term Govt, Enter., E. Debt

Banks	Funds	Bank Acts
Regions Reg	22	3
Regions Bonds	6	6
Arvest	7	11
First Sec Bonds	4	4
Total	39	24

ACA 14-403-506

	Lia/Donations	AR
Administration	1,118	1,296
Animal Control	73,255	0
Parks	732	4,125
Fire	217	1,540
Police	1	205,731
Courts	0	1,000
Totals	75,324	213,692

Water	0	18,872
Wastewater	0	12,647

*Starting in May of 2026 the auditors have added several Accounts Rec and AP accounts but they are not shown here cause they will only be changed once a year for the audit.

Green denotes pulled to Reserve Page 6

4,878,321 (588,969)

Started 5/6/25

General Fund	What we'd like	What we have
90 days payroll, calculated by 26 budget	3,833,458	
Debt Reserve, pulled from page 5	1,927,921	
Capital Reserve, not yet adopted by Council	**2,000,000**	
Grant Reserve, not yet adopted by Council	750,000	
Contingency Reserve, calculated	1,000,000	
Total, pulled from page 5	9,511,380	17,273,931

Street Fund		
90 days payroll, Calculated by 26 budget	602,609	1,795,943
Debt Reserve, pulled from page 5	1,149,316	1,322,424
Capital Reserve (Developing around Parkway #)	**4,000,000**	
Grant Reserve, not yet adopted by Council	250,000	
Contingency Reserve, calculated	1,000,000	
Total	7,001,926	3,118,366

Stormwater Fund	
90 days payroll (None Currently in 515 Fund)	0
Debt Reserve (Currently no stormwater debt)	0
Capital Reserve, not yet adopted by Council	**500,000**
Grant Reserve, not yet adopted by Council	250,000
Contingency Reserve, calculated	1,000,000
Total	1,750,000

Total	145,951	
Total of 3 above	18,263,305	20,538,248

Tying to Capital Dep Schedules CIP in 2024 Audit 10% coverage

* Changed from 44800 to 45000 on 8/12/25

** Grants added after discussion with Rebecca Kidder on 8/25/25 and again on 3/11/26

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2026)	$	247,717
2026 Revenue (Act 001-0510-4152)	$	28,956
2026 Expenses (Act 001-0510-5XXX all)	$	39,868
Current Balance as of this report ending date	**$**	**236,804**

APPROVED BY COUNCIL GRANT MATCHES

2026 ARDOT RTP, Mills Park 5816, MarchCouncil	**39,420**	**
2022-31,2025 Hilld/Mid Trail Overrun/ROW Jun Council 400.	**116,250**	***
2026/27/28/29 PD COPS Hiring	**446,091**	
2022/23/24 Res 58 Dec Council Alcoa to Mills 410.5816	130,000	***
2026 ARDOT TAP, Raymar Rd 5571, MarchCouncil	**112,116**	**
2027 Res25-54 TAP Midland Pk to Hwy 5 800.5571	67,500	**
2026 ARDOT TAP, Midland to Hwy 5, MarCouncil 800.5571	**27,983**	**
2024 ARDOT TAP, Res 15 Deb to Evans 800.5571	87,350	**
2026 MetroCPRG Pky Trail, Jun25Council 800.5571	**440,000**	**
2023-18,2025 SW Trail MetroCPRG Res25-25 800.5571	248,700	
2027 STBG Springhill 5571 budget adjust needed	484,000	
2022-19, 2024 Res 30 STBG Parkway Trail Bond $ fund188	82,500	***
Total	2,281,910	

Water Fund	Wha we'd like	what we have
Debt Reserve, pulled from page 5	1,212,114	1,803,013
90 days b. payroll, cal by 26 budget	427,716	1,813,373
Capital Reserve, not yet adopted by Council	**1,500,000**	
Grant Reserve, not yet adopted by Council	0	
Contingency Reserve, Calculated	1,000,000	
Total	4,139,830	3,616,386

Wastewater Fund		
Debt Reserve, pulled from page 5	0	in with Water
90 days b. payroll, calculated by 26 budget	721,468	4,061,305
Capital Reserve, not yet adopted by Council	**1,875,000**	2,021,927
Grant Reserve, not yet adopted by Council	0	
Contingency Reserve,, Calculated	1,000,000	
Total	3,596,468	6,083,232

System Total	7,736,298	9,699,618	1,963,320
		All allocated to open Pos	
City Totals	25,999,603	30,237,866	

THE CITY OF BRYANT DID NOT GET AWARDED THE BUILD GRANT BELOW:

Springhill Road Safety and Mobility Improvements
BUILD Grant (U.S. Dept. of Transportation)
Match: $7,670,000
No GL# was included on the resolution/item history sheet.
It is too early for a GL to be assigned.
Resolution 2026-06, the expenditure deadline is Sept 30, 2035.
This is a multi-year project. Obligation deadline is September 30, 2030
It would not be all paid up front.

Means funded/budgeted
Mean still waiting to hear if awarded or not.

*** on 9.3.26 I removed the PD Grant because it does not require a match from the City, removed the Fire Assist grant cause the Money was received, added both Alcoa to Mills Grants and corrected to just the match amount

*** three projects had two grants for each project and only one grant was listed, both grants have now been added

Pooled Cash Report

Bryant, AR

For the Period Ending 8/31/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
001-0000-1001	Claim on Cash	1,970,441.95	(74,971.16)	1,895,470.79
002-0000-1001	Claim on Cash	3,350,413.82	49,949.35	3,400,363.17
003-0000-1001	Claim on Cash	5,110,154.26	74,045.72	5,184,199.98
005-0000-1001	Claim on Cash	2,467,695.24	49,949.35	2,517,644.59
020-0000-1001	Claim on Cash	21,196.52	(865.00)	20,331.52
031-0000-1001	Claim on Cash	27,573.46	(1,367.50)	26,205.96
045-0000-1001	Claim on Cash	351,948.86	6,244.04	358,192.90
051-0000-1001	Claim on Cash	145,073.96	0.00	145,073.96
055-0000-1001	Claim on Cash	770,362.60	18,731.13	789,093.73
061-0000-1001	Claim on Cash	85,444.28	1,555.40	86,999.68
062-0000-1001	Claim on Cash	59,357.36	0.00	59,357.36
080-0000-1001	Claim on Cash	1,734,194.19	61,748.41	1,795,942.60
500-0000-1001	Claim on Cash	1,737,108.46	(76,893.23)	1,660,215.23
510-0000-1001	Claim on Cash	3,682,393.11	172,812.05	3,855,205.16
515-0000-1001	Claim on Cash	434,455.93	(288,505.01)	145,950.92
525-0000-1001	Claim on Cash	1,959,510.14	(156,497.34)	1,803,012.80
535-0000-1001	Claim on Cash	100.00	0.00	100.00
540-0000-1001	Claim on Cash	613,658.42	1,433.50	615,091.92
550-0000-1001	Claim on Cash	145,814.00	7,344.00	153,158.00
555-0000-1001	Claim on Cash	198,100.00	8,000.00	206,100.00
620-0000-1001	Claim on Cash	1,893,805.13	128,121.61	2,021,926.74
TOTAL CLAIM ON CASH		26,758,801.69	(19,164.68)	26,739,637.01
CASH IN BANK				
Cash in Bank				
999-0000-1000	Cash General Fund	7,354,195.22	(2,312,322.29)	5,041,872.93
999-0000-1002	Cash Main Arvest	18,161,977.23	2,334,938.59	20,496,915.82
999-0000-1003	Cash Consolidated Arvest	403.89	0.94	404.83
999-0000-1031	Cash Street Fund	262,796.22	(44,069.49)	218,726.73
999-0000-1032	Cash Revenue Water Fund	336,190.17	785.21	336,975.38
999-0000-1033	Cash Water Operating Fund	29,480.54	68.86	29,549.40
999-0000-1039	Cash W.WW Bond Fund	613,758.42	1,433.50	615,191.92
TOTAL: Cash in Bank		26,758,801.69	(19,164.68)	26,739,637.01
TOTAL CASH IN BANK		26,758,801.69	(19,164.68)	26,739,637.01
DUE TO OTHER FUNDS				
999-0000-2500	Due to Other Funds	26,758,801.69	(19,164.68)	26,739,637.01
TOTAL DUE TO OTHER FUNDS		26,758,801.69	(19,164.68)	26,739,637.01

Claim on Cash	26,739,637.01	**Claim on Cash**	26,739,637.01	**Cash in Bank**	26,739,637.01
Cash in Bank	26,739,637.01	**Due To Other Funds**	26,739,637.01	**Due To Other Funds**	26,739,637.01
Difference	0.00	**Difference**	0.00	**Difference**	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
ACCOUNTS PAYABLE PENDING				
001-0000-2001	Accounts Payable Pending	908.30	(843.30)	65.00
002-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
003-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
005-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
020-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
031-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
045-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
051-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
055-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
061-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
062-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
080-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
500-0000-2001	Accounts Payable Pending	195.78	(195.78)	0.00
510-0000-2001	Accounts Payable Pending	10.78	(10.78)	0.00
515-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
525-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
535-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
540-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
545-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
550-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
555-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
620-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		1,114.86	(1,049.86)	65.00
DUE FROM OTHER FUNDS				
999-0000-1551	Due From General Fund	(908.30)	843.30	(65.00)
999-0000-1552	Due From Sales Tax Fund	0.00	0.00	0.00
999-0000-1553	Due From Franchise Fees Fund	0.00	0.00	0.00
999-0000-1554	Due From Designated Tax Fund	0.00	0.00	0.00
999-0000-1555	Due From Animal Control Donation	0.00	0.00	0.00
999-0000-1556	Due From Act 1809 of 2001 Court Auto	0.00	0.00	0.00
999-0000-1557	Due From Park 1/8 SalesTax O & M	0.00	0.00	0.00
999-0000-1558	Due From Act 833 of 1991 Fire	0.00	0.00	0.00
999-0000-1559	Due From Fire 3/8 SalesTax	0.00	0.00	0.00
999-0000-1560	Due From Act 918 of 1983 Police	0.00	0.00	0.00
999-0000-1561	Due From Act 988 of 1991 Emerg Veh	0.00	0.00	0.00
999-0000-1562	Due From Street Fund	0.00	0.00	0.00
999-0000-1563	Due From Revenue Fund - Water & WW	(195.78)	195.78	0.00
999-0000-1564	Due From Water Operating Fund	(10.78)	10.78	0.00
999-0000-1565	Due From Stormwater Utility Fund	0.00	0.00	0.00
999-0000-1566	Due From Depreciation - WW	0.00	0.00	0.00
999-0000-1567	Due From Sub-Div Impact WW	0.00	0.00	0.00
999-0000-1568	Due From Impact - Water	0.00	0.00	0.00
999-0000-1569	Due From Impact - WW	0.00	0.00	0.00
999-0000-1571	Due From Infra Fee	0.00	0.00	0.00
999-0000-1572	Due From 540 Fund	0.00	0.00	0.00
999-0000-1573	Due From 545 Fund	0.00	0.00	0.00
TOTAL DUE FROM OTHER FUNDS		(1,114.86)	1,049.86	(65.00)
ACCOUNTS PAYABLE				
999-0000-2000	Accounts Payable	1,114.86	(1,049.86)	65.00
TOTAL ACCOUNTS PAYABLE		1,114.86	(1,049.86)	65.00

AP Pending	65.00	**AP Pending**	65.00	**Due From Other Funds**	65.00
Due From Other Funds	65.00	**Accounts Payable**	65.00	**Accounts Payable**	65.00
Difference	0.00	**Difference**	0.00	**Difference**	0.00

Bryant, AR

Balance Shee

Account Summar

As Of 08/31/202

Category	001 - General Fund	002 - Sales Tax Fund	003 - Franchise Fees Fund	005 - Designated Tax Fund	010 - Electronic Tax	045 - Park 1/8 SalesTax O & M	167 - 2024 Amend 78	To
Asset								
A01 - Cash & Equivalents	3,896,470.79	3,400,363.17	5,184,199.98	2,517,644.59	7,773.62	358,192.90	159,016.86	15,523,661.
A10 - Receivables	2,067,920.79	1,163,502.00	148,187.00	1,163,502.00	0.00	145,438.00	0.00	4,688,549.
Total Asset:	**5,964,391.58**	**4,563,865.17**	**5,332,386.98**	**3,681,146.59**	**7,773.62**	**503,630.90**	**159,016.86**	**20,212,211.**
Liability								
L01 - Current Liabilities	2,668,159.83	0.00	0.00	0.00	6,710.83	0.00	0.00	2,674,870.
Total Liability:	**2,668,159.83**	**0.00**	**0.00**	**0.00**	**6,710.83**	**0.00**	**0.00**	**2,674,870.**
Equity								
Q30 - Equity	5,039,987.25	4,520,644.54	5,027,453.50	3,637,925.96	0.00	498,225.33	232,210.61	18,956,447.
Total Total Beginning Equity:	**5,039,987.25**	**4,520,644.54**	**5,027,453.50**	**3,637,925.96**	**0.00**	**498,225.33**	**232,210.61**	**18,956,447.**
Total Revenue	14,169,245.74	4,610,988.63	1,218,378.34	4,610,988.63	1,062.79	576,373.57	0.00	25,187,037.
Total Expense	15,913,001.24	4,567,768.00	913,444.86	4,567,768.00	0.00	570,968.00	73,193.75	26,606,143.
Revenues Over/Under Expenses	**-1,743,755.50**	**43,220.63**	**304,933.48**	**43,220.63**	**1,062.79**	**5,405.57**	**-73,193.75**	**-1,419,106.**
Total Equity and Current Surplus (Deficit):	**3,296,231.75**	**4,563,865.17**	**5,332,386.98**	**3,681,146.59**	**1,062.79**	**503,630.90**	**159,016.86**	**17,537,341.**
Total Liabilities, Equity and Current Surplus (Deficit):	**5,964,391.58**	**4,563,865.17**	**5,332,386.98**	**3,681,146.59**	**7,773.62**	**503,630.90**	**159,016.86**	**20,212,211.**

Bryant, AR

Balance Sheet
Account Summary
As Of 08/31/2026

Category	020 - Animal Control Donation	051 - Act 833 of 1991 Fire	055 - Fire 3/8 SalesTax	061 - Act 918 of 1983 Police	062 - Act 988 of 1991 Emerg Veh	066 - Federal Drug Control	068 - State Drug Control	Total
Asset								
A01 - Cash & Equivalents	20,331.52	145,073.96	789,093.73	86,999.68	59,357.36	29,756.42	44,378.05	1,174,990.72
A10 - Receivables	0.00	0.00	436,313.00	0.00	0.00	0.00	0.00	436,313.00
Total Asset:	**20,331.52**	**145,073.96**	**1,225,406.73**	**86,999.68**	**59,357.36**	**29,756.42**	**44,378.05**	**1,611,303.72**
Liability								
L01 - Current Liabilities	25,139.40	0.00	0.00	0.00	0.00	0.00	0.00	25,139.40
Total Liability:	**25,139.40**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**25,139.40**
Equity								
Q30 - Equity	0.00	124,724.84	1,209,197.96	84,383.33	54,517.90	29,217.20	42,530.79	1,544,572.02
Total Total Beginning Equity:	**0.00**	**124,724.84**	**1,209,197.96**	**84,383.33**	**54,517.90**	**29,217.20**	**42,530.79**	**1,544,572.02**
Total Revenue	0.00	20,349.12	1,729,120.77	11,485.19	4,839.46	539.22	1,847.26	1,768,181.02
Total Expense	4,807.88	0.00	1,712,912.00	8,868.84	0.00	0.00	0.00	1,726,588.72
Revenues Over/Under Expenses	**-4,807.88**	**20,349.12**	**16,208.77**	**2,616.35**	**4,839.46**	**539.22**	**1,847.26**	**41,592.30**
Total Equity and Current Surplus (Deficit):	**-4,807.88**	**145,073.96**	**1,225,406.73**	**86,999.68**	**59,357.36**	**29,756.42**	**44,378.05**	**1,586,164.32**
Total Liabilities, Equity and Current Surplus (Deficit):	**20,331.52**	**145,073.96**	**1,225,406.73**	**86,999.68**	**59,357.36**	**29,756.42**	**44,378.05**	**1,611,303.72**

Bryant, AR

Balance Sheet
Account Summary
As Of 08/31/2026

Category	080 - Street Fund	182 - 2023 Improvement Revenue Bond Fund	183 - 2023 Street Bond DSR	185 - Street Bond 2016 DS	186 - Street Bond 2016 DSR	188 - 2023 Improvement Fund	Total
Asset							
A01 - Cash & Equivalents	1,795,942.60	114,856.45	586,460.00	274,818.55	330,571.46	15,717.29	3,118,366.35
A10 - Receivables	796,702.81	0.00	0.00	0.00	0.00	0.00	796,702.81
Total Asset:	**2,592,645.41**	**114,856.45**	**586,460.00**	**274,818.55**	**330,571.46**	**15,717.29**	**3,915,069.16**
Liability							
L01 - Current Liabilities	876,266.81	0.00	0.00	0.00	0.00	0.00	876,266.81
Total Liability:	**876,266.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**876,266.81**
Equity							
Q30 - Equity	1,570,731.25	271,323.34	596,635.96	492,923.52	324,793.75	20,267.82	3,276,675.64
Total Total Beginning Equity:	**1,570,731.25**	**271,323.34**	**596,635.96**	**492,923.52**	**324,793.75**	**20,267.82**	**3,276,675.64**
Total Revenue	2,954,542.41	359,143.11	14,190.43	418,767.93	7,804.61	2,367.81	3,756,816.30
Total Expense	2,808,895.06	515,610.00	24,366.39	636,872.90	2,026.90	6,918.34	3,994,689.59
Revenues Over/Under Expenses	**145,647.35**	**-156,466.89**	**-10,175.96**	**-218,104.97**	**5,777.71**	**-4,550.53**	**-237,873.29**
Total Equity and Current Surplus (Deficit):	**1,716,378.60**	**114,856.45**	**586,460.00**	**274,818.55**	**330,571.46**	**15,717.29**	**3,038,802.35**
Total Liabilities, Equity and Current Surplus (Deficit):	**2,592,645.41**	**114,856.45**	**586,460.00**	**274,818.55**	**330,571.46**	**15,717.29**	**3,915,069.16**

Bryant, AR

Balance Sheet
Account Summary
As Of 08/31/2026

Category	030 - Act 1256 of 1995 Court	031 - Act 1809 of 2001 Court Auto	090 - Long Term Governmental Capital Asset Fund	110 - Special Redemp - 2016 Bond	113 - Debt Service Reserve Fund	114 - 2016 Bond Fund	165 - Long Term Governmental Debt Fund	Total
Asset								
A01 - Cash & Equivalents	3.23	106,512.35	0.00	7,163.61	742,409.38	1,422,681.57	0.00	2,278,770.14
A10 - Receivables	0.00	0.00	0.00	0.00	0.00	581,751.00	0.00	581,751.00
A30 - Capital Assets	0.00	0.00	67,199,960.17	0.00	0.00	0.00	0.00	67,199,960.17
A50 - Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	3,614,440.42	3,614,440.42
Total Asset:	**3.23**	**106,512.35**	**67,199,960.17**	**7,163.61**	**742,409.38**	**2,004,432.57**	**3,614,440.42**	**73,674,921.73**
Liability								
L01 - Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	2,884,093.31	2,884,093.31
L80 - Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	51,021,025.77	51,021,025.77
Total Liability:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**53,905,119.08**	**53,905,119.08**
Equity								
Q30 - Equity	3.22	47,798.77	66,707,880.09	6,980.03	742,409.38	1,426,610.54	-50,290,678.66	18,641,003.37
Total Total Beginning Equity:	**3.22**	**47,798.77**	**66,707,880.09**	**6,980.03**	**742,409.38**	**1,426,610.54**	**-50,290,678.66**	**18,641,003.37**
Total Revenue	233,539.95	83,905.09	0.00	1,600,183.58	17,745.55	2,333,272.59	0.00	4,268,646.76
Total Expense	233,539.94	25,191.51	-492,080.08	1,600,000.00	17,745.55	1,755,450.56	0.00	3,139,847.48
Revenues Over/Under Expenses	**0.01**	**58,713.58**	**492,080.08**	**183.58**	**0.00**	**577,822.03**	**0.00**	**1,128,799.28**
Total Equity and Current Surplus (Deficit):	**3.23**	**106,512.35**	**67,199,960.17**	**7,163.61**	**742,409.38**	**2,004,432.57**	**-50,290,678.66**	**19,769,802.65**
Total Liabilities, Equity and Current Surplus (Deficit):	**3.23**	**106,512.35**	**67,199,960.17**	**7,163.61**	**742,409.38**	**2,004,432.57**	**3,614,440.42**	**73,674,921.73**

Bryant, AR

Balance Sheet
Account Summary
As Of 08/31/2026

Category	500 - Water Fund	510 - Wastewater Fund	515 - Stormwater Utility Fund	525 - Repair and Replace (formerly Depreciation)	550 - Impact - Water	555 - Impact - WW	Total
Asset							
A01 - Cash & Equivalents	1,660,815.23	3,855,205.16	145,950.92	1,803,012.80	153,158.00	206,100.00	7,824,242.11
A10 - Receivables	847,159.14	95,914.79	4,000.00	0.00	0.00	0.00	947,073.93
A30 - Capital Assets	17,938,423.90	22,241,790.48	5,176,341.93	0.00	0.00	0.00	45,356,556.31
A50 - Other Assets	56,294.47	304,795.03	0.00	0.00	0.00	0.00	361,089.50
Total Asset:	**20,502,692.74**	**26,497,705.46**	**5,326,292.85**	**1,803,012.80**	**153,158.00**	**206,100.00**	**54,488,961.85**
Liability							
L01 - Current Liabilities	983,421.04	646,419.44	0.00	0.00	0.00	0.00	1,629,840.48
L80 - Long Term Liabilities	7,569,162.23	5,897,795.19	0.00	0.00	0.00	0.00	13,466,957.42
Total Liability:	**8,552,583.27**	**6,544,214.63**	**0.00**	**0.00**	**0.00**	**0.00**	**15,096,797.90**
Equity							
Q30 - Equity	11,819,499.17	19,244,358.29	5,688,617.03	1,667,132.69	107,576.00	139,350.00	38,666,533.18
Total Total Beginning Equity:	**11,819,499.17**	**19,244,358.29**	**5,688,617.03**	**1,667,132.69**	**107,576.00**	**139,350.00**	**38,666,533.18**
Total Revenue	8,219,044.52	4,961,845.18	226,599.17	340,092.76	45,582.00	66,750.00	13,859,913.63
Total Expense	8,088,434.22	4,252,712.64	588,923.35	204,212.65	0.00	0.00	13,134,282.86
Revenues Over/Under Expenses	**130,610.30**	**709,132.54**	**-362,324.18**	**135,880.11**	**45,582.00**	**66,750.00**	**725,630.77**
Total Equity and Current Surplus (Deficit):	**11,950,109.47**	**19,953,490.83**	**5,326,292.85**	**1,803,012.80**	**153,158.00**	**206,100.00**	**39,392,163.95**
Total Liabilities, Equity and Current Surplus (Deficit):	**20,502,692.74**	**26,497,705.46**	**5,326,292.85**	**1,803,012.80**	**153,158.00**	**206,100.00**	**54,488,961.85**

Bryant, AR

Balance Sheet
Account Summary
As Of 08/31/2026

Category	535 - 2024B Sewer Construction Fund	540 - 2025 Water and Sewer Revenue Bond Fund	545 - 2025 Water and Sewer Revenue Bond Construction	604 - W/WW Ref Rev 2017 Bd Fr	606 - W/WW Ref Rev Bonds 2017 DSR	620 - 10/2023 Infrastrure Fee W/WW	Total
Asset							
A01 - Cash & Equivalents	201.21	615,091.92	0.00	196,544.78	268,580.78	2,021,926.74	3,102,345.43
A10 - Receivables	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
Total Asset:	**201.21**	**615,091.92**	**0.00**	**196,544.78**	**268,580.78**	**2,046,926.74**	**3,127,345.43**
Liability							
L01 - Current Liabilities	0.00	555,000.00	0.00	0.00	0.00	0.00	555,000.00
L80 - Long Term Liabilities	1,348,099.56	2,405,000.00	0.00	0.00	0.00	0.00	3,753,099.56
Total Liability:	**1,348,099.56**	**2,960,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,308,099.56**
Equity							
Q30 - Equity	-1,347,999.56	-2,959,999.80	2,309.13	76,949.82	262,250.00	2,306,747.55	-1,659,742.86
Total Total Beginning Equity:	**-1,347,999.56**	**-2,959,999.80**	**2,309.13**	**76,949.82**	**262,250.00**	**2,306,747.55**	**-1,659,742.86**
Total Revenue	101.40	615,191.72	100.00	160,806.45	6,330.78	1,039,846.19	1,822,376.54
Total Expense	0.19	100.00	2,409.13	41,211.49	0.00	1,299,667.00	1,343,387.81
Revenues Over/Under Expenses	**101.21**	**615,091.72**	**-2,309.13**	**119,594.96**	**6,330.78**	**-259,820.81**	**478,988.73**
Total Equity and Current Surplus (Deficit):	**-1,347,898.35**	**-2,344,908.08**	**0.00**	**196,544.78**	**268,580.78**	**2,046,926.74**	**-1,180,754.13**
Total Liabilities, Equity and Current Surplus (Deficit):	**201.21**	**615,091.92**	**0.00**	**196,544.78**	**268,580.78**	**2,046,926.74**	**3,127,345.43**

Bryant, AR

Budget Report
Account Summary
For Fiscal: 2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund								
Department: 0100 - Administration								
Revenue								
Category: R15 - Taxes - Property								
001-0100-4150	State Turnback	308,400.00	308,400.00	16,232.62	221,554.61	0.00	-86,845.39	28.16 %
001-0100-4151	Saline County Treasurer	1,330,820.00	1,330,820.00	35,016.82	845,070.98	0.00	-485,749.02	36.50 %
	Category: R15 - Taxes - Property Total:	**1,639,220.00**	**1,639,220.00**	**51,249.44**	**1,066,625.59**	**0.00**	**-572,594.41**	**34.93%**
Category: R60 - Miscellaneous Revenue								
001-0100-4600	Miscellaneous Revenue	3,190.00	3,190.00	0.00	7,410.90	0.00	4,220.90	232.32 %
	Category: R60 - Miscellaneous Revenue Total:	**3,190.00**	**3,190.00**	**0.00**	**7,410.90**	**0.00**	**4,220.90**	**132.32%**
Category: R62 - Intergovernmental Tsfrs								
001-0100-4627	Xfer from Sales Tax	6,851,648.00	6,851,648.00	570,971.00	4,567,768.00	0.00	-2,283,880.00	33.33 %
001-0100-4629	Xfer Franchise Tax	298,699.00	298,699.00	21,550.00	172,400.00	0.00	-126,299.00	42.28 %
	Category: R62 - Intergovernmental Tsfrs Total:	**7,150,347.00**	**7,150,347.00**	**592,521.00**	**4,740,168.00**	**0.00**	**-2,410,179.00**	**33.71%**
Category: R85 - Interest Revenue								
001-0100-4850	Interest Revenue	380,000.00	380,000.00	41,309.69	186,527.32	0.00	-193,472.68	50.91 %
	Category: R85 - Interest Revenue Total:	**380,000.00**	**380,000.00**	**41,309.69**	**186,527.32**	**0.00**	**-193,472.68**	**50.91%**
	Revenue Total:	**9,172,757.00**	**9,172,757.00**	**685,080.13**	**6,000,731.81**	**0.00**	**-3,172,025.19**	**34.58%**
Expense								
Category: E01 - Personnel Expense								
001-0100-5000	Salary Expense	660,674.34	660,674.34	49,867.48	432,683.34	0.00	227,991.00	34.51 %
001-0100-5001	Elected Off. 2009-24,2011-27	363,356.05	363,356.05	27,712.57	244,195.77	0.00	119,160.28	32.79 %
001-0100-5005	SWB Reimbursement	-1,051,415.00	-1,051,415.00	-87,617.85	-700,942.80	0.00	-350,472.20	33.33 %
001-0100-5010	Overtime Expense	5,000.00	5,000.00	285.08	4,636.73	0.00	363.27	7.27 %
001-0100-5020	FICA Expense	83,612.99	83,612.99	5,792.77	50,899.08	0.00	32,713.91	39.13 %
001-0100-5022	Unemployment Expense	140.00	140.00	0.00	126.01	0.00	13.99	9.99 %
001-0100-5025	Worker's Comp Expense	3,000.00	3,000.00	0.00	2,073.49	0.00	926.51	30.88 %
001-0100-5030	APERS Expense	157,045.48	157,045.48	11,733.90	103,331.56	0.00	53,713.92	34.20 %
001-0100-5040	Health Insurance Expense	116,208.84	116,208.84	10,300.24	79,905.04	0.00	36,303.80	31.24 %
001-0100-5042	Employee Assistance Program	4,000.00	4,000.00	0.00	1,971.76	985.88	1,042.36	26.06 %
001-0100-5050	Physical & Drug Screen Exp	800.00	800.00	0.00	175.82	0.00	624.18	78.02 %
001-0100-5054	Bring Your Own Device - Phone	300.00	300.00	25.00	200.00	0.00	100.00	33.33 %
001-0100-5055	Uniform Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0100-5057	Vehicle Allowance	6,000.00	6,000.00	461.54	4,153.86	0.00	1,846.14	30.77 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5060	Travel & Training Expense	28,275.00	28,275.00	377.85	10,273.59	3,763.77	14,237.64	50.35 %
001-0100-5062	Travel & Training - Mayor	8,250.00	8,250.00	0.00	900.00	225.00	7,125.00	86.36 %
001-0100-5063	Travel & Training - City Clerk	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E01 - Personnel Expense Total:	**386,247.70**	**386,247.70**	**18,938.58**	**234,583.25**	**4,974.65**	**146,689.80**	**37.98%**
Category: E10 - Building & Grounds Exp								
001-0100-5102	Repairs & Maint - Building	1,500.00	1,500.00	386.12	5,340.37	666.78	-4,507.15	-300.48 %
001-0100-5104	Repairs & Maint - Grounds	5,500.00	5,500.00	1,495.00	3,341.45	1,522.87	635.68	11.56 %
001-0100-5110	Utilities - Electric	6,000.00	6,000.00	807.44	4,171.59	0.00	1,828.41	30.47 %
001-0100-5111	Utilities - Gas	1,000.00	1,000.00	10.08	827.63	0.00	172.37	17.24 %
001-0100-5112	Utilities - Water	1,260.00	1,260.00	120.36	887.76	0.00	372.24	29.54 %
001-0100-5115	Com Exp - Tel Landline.Interne	9,408.00	9,408.00	897.45	6,264.18	356.00	2,787.82	29.63 %
001-0100-5116	Communication Exp - Cellular	7,644.00	7,644.00	0.00	3,644.01	3,600.00	399.99	5.23 %
001-0100-5120	Insurance - Property	2,032.00	2,032.00	0.00	-981.93	0.00	3,013.93	148.32 %
001-0100-5130	Sanitation	1,056.00	1,056.00	0.00	786.78	262.26	6.96	0.66 %
001-0100-5142	Janitorial Supplies and Main	6,000.00	6,000.00	252.82	2,398.61	89.76	3,511.63	58.53 %
001-0100-5145	Tools	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**42,400.00**	**42,400.00**	**3,969.27**	**26,680.45**	**6,497.67**	**9,221.88**	**21.75%**
Category: E20 - Vehicle Expense								
001-0100-5200	Fuel Expense	840.00	840.00	69.66	322.54	0.00	517.46	61.60 %
001-0100-5212	Service & Repair - Equipment	500.00	500.00	0.00	42.50	0.00	457.50	91.50 %
001-0100-5225	Insurance Expense - Vehicle	265.00	265.00	0.00	265.07	0.00	-0.07	-0.03 %
	Category: E20 - Vehicle Expense Total:	**1,605.00**	**1,605.00**	**69.66**	**630.11**	**0.00**	**974.89**	**60.74%**
Category: E30 - Supply Expense								
001-0100-5300	Supplies - Office	8,860.00	8,860.00	1,792.13	8,033.25	592.72	234.03	2.64 %
001-0100-5350	Postage Expense	1,400.00	1,400.00	503.53	1,809.10	0.00	-409.10	-29.22 %
	Category: E30 - Supply Expense Total:	**10,260.00**	**10,260.00**	**2,295.66**	**9,842.35**	**592.72**	**-175.07**	**-1.71%**
Category: E40 - Operations Expense								
001-0100-5480	Dues & Subscriptions	76,212.00	76,212.00	559.47	6,101.61	122.25	69,988.14	91.83 %
001-0100-5505	Mayor's Expense	8,800.00	8,800.00	226.24	5,394.25	246.47	3,159.28	35.90 %
001-0100-5506	City Clerk Expense	2,000.00	2,000.00	0.00	234.00	0.00	1,766.00	88.30 %
001-0100-5515	Elections or Permit Fee Exp	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	100.00 %
001-0100-5535	Sales Tax Expense	2,500.00	2,500.00	1,379.00	5,357.00	0.00	-2,857.00	-114.28 %
	Category: E40 - Operations Expense Total:	**102,512.00**	**102,512.00**	**2,164.71**	**17,086.86**	**368.72**	**85,056.42**	**82.97%**
Category: E55 - Professional Services								
001-0100-5550	Prof Services - Acctg & Audit	21,500.00	21,500.00	0.00	22,485.45	0.00	-985.45	-4.58 %
001-0100-5553	Prof Services - Advertising	1,000.00	1,000.00	0.00	586.95	0.00	413.05	41.31 %
001-0100-5583	Prof Services - Legal	6,000.00	6,000.00	6,000.00	9,010.48	0.00	-3,010.48	-50.17 %
001-0100-5586	Prof Services - Other	97,900.00	133,900.00	15,646.22	93,469.80	480.85	39,949.35	29.84 %
001-0100-5588	Prof Services - Legal Notices	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5589	Prof Services - Printing	100.00	100.00	0.00	838.72	0.00	-738.72	-738.72 %
	Category: E55 - Professional Services Total:	**127,000.00**	**163,000.00**	**21,646.22**	**126,391.40**	**480.85**	**36,127.75**	**22.16%**
Category: E60 - Miscellaneous Expense								
001-0100-5600	Miscellaneous Expense	3,190.00	3,190.00	0.00	200.00	47.37	2,942.63	92.25 %
001-0100-5608	Software - New & Renewals	27,195.00	63,195.00	8,121.83	47,906.56	11,048.59	4,239.85	6.71 %
	Category: E60 - Miscellaneous Expense Total:	**30,385.00**	**66,385.00**	**8,121.83**	**48,106.56**	**11,095.96**	**7,182.48**	**10.82%**
Category: E62 - Intergovernmental Tsfr								
001-0100-5626	Xfer to Other	0.00	690,000.00	0.00	50,188.94	0.00	639,811.06	92.73 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**690,000.00**	**0.00**	**50,188.94**	**0.00**	**639,811.06**	**92.73%**
Category: E68 - Donation Expense								
001-0100-5680	Boys and Girls Club Contract	50,000.00	50,000.00	0.00	37,500.00	0.00	12,500.00	25.00 %
001-0100-5681	Sr. Adults Contract	35,550.00	35,550.00	0.00	35,550.00	0.00	0.00	0.00 %
001-0100-5682	Historic Society Contract	10,000.00	10,000.00	0.00	10,739.52	0.00	-739.52	-7.40 %
	Category: E68 - Donation Expense Total:	**95,550.00**	**95,550.00**	**0.00**	**83,789.52**	**0.00**	**11,760.48**	**12.31%**
Category: E85 - Interest Expense								
001-0100-5850	Interest Expense	5,306.58	5,331.58	429.85	3,706.41	1,622.28	2.89	0.05 %
	Category: E85 - Interest Expense Total:	**5,306.58**	**5,331.58**	**429.85**	**3,706.41**	**1,622.28**	**2.89**	**0.05%**
	Expense Total:	**801,266.28**	**1,563,291.28**	**57,635.78**	**601,005.85**	**25,632.85**	**936,652.58**	**59.92%**
	Department: 0100 - Administration Surplus (Deficit):	**8,371,490.72**	**7,609,465.72**	**627,444.35**	**5,399,725.96**	**-25,632.85**	**-2,235,372.61**	**29.38%**
Department: 0110 - Information Technology Expense								
Category: E01 - Personnel Expense								
001-0110-5060	Travel & Training Expense	6,200.00	6,200.00	0.00	990.00	274.00	4,936.00	79.61 %
	Category: E01 - Personnel Expense Total:	**6,200.00**	**6,200.00**	**0.00**	**990.00**	**274.00**	**4,936.00**	**79.61%**
Category: E20 - Vehicle Expense								
001-0110-5210	Service and Repair	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: E20 - Vehicle Expense Total:	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**100.00%**
Category: E60 - Miscellaneous Expense								
001-0110-5604	Hardware - New & Renewals	4,400.00	12,499.17	2,083.98	4,575.97	8,813.80	-890.60	-7.13 %
001-0110-5606	IT Projects & Labor	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
001-0110-5608	Software - New & Renewals	161,391.97	152,413.32	3,884.38	61,245.78	45,466.88	45,700.66	29.98 %
001-0110-5610	Website	74,500.00	74,500.00	0.00	35,521.76	34,750.00	4,228.24	5.68 %
001-0110-5612	IT Tools & Supplies	1,000.00	1,000.00	0.00	38.93	0.00	961.07	96.11 %
001-0110-5614	Copiers & Maintenance	30,000.00	30,000.00	2,602.16	17,042.09	10,087.91	2,870.00	9.57 %
	Category: E60 - Miscellaneous Expense Total:	**281,291.97**	**270,412.49**	**8,570.52**	**118,424.53**	**99,118.59**	**52,869.37**	**19.55%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E72 - Bond Expense								
001-0110-5840	Principal for Loans	28,781.68	28,902.68	2,422.69	19,113.92	9,787.84	0.92	0.00 %
	Category: E72 - Bond Expense Total:	**28,781.68**	**28,902.68**	**2,422.69**	**19,113.92**	**9,787.84**	**0.92**	**0.00%**
	Expense Total:	**317,273.65**	**306,515.17**	**10,993.21**	**138,528.45**	**109,180.43**	**58,806.29**	**19.19%**
	Department: 0110 - Information Technology Total:	**317,273.65**	**306,515.17**	**10,993.21**	**138,528.45**	**109,180.43**	**58,806.29**	**19.19%**
Department: 0120 - Planning & Development								
Revenue								
Category: R10 - Taxes - Sales								
001-0120-4656	Alcohol Sales Tax Collected	125,000.00	125,000.00	17,986.89	144,641.77	0.00	19,641.77	115.71 %
	Category: R10 - Taxes - Sales Total:	**125,000.00**	**125,000.00**	**17,986.89**	**144,641.77**	**0.00**	**19,641.77**	**15.71%**
Category: R20 - Licenses Permits & Fees								
001-0120-4200	Act 474 Commerical SurCharge	10,000.00	10,000.00	0.00	3,988.19	0.00	-6,011.81	60.12 %
001-0120-4206	Annex/Rezoning Fees	2,000.00	2,000.00	0.00	1,193.00	0.00	-807.00	40.35 %
001-0120-4208	Business Licenses	165,000.00	165,000.00	1,718.75	96,071.90	0.00	-68,928.10	41.77 %
001-0120-4210	Commercial Remodel Permits	11,750.00	11,750.00	631.45	2,547.20	0.00	-9,202.80	78.32 %
001-0120-4214	Electrical Permits	80,000.00	80,000.00	10,997.18	75,675.16	0.00	-4,324.84	5.41 %
001-0120-4220	HVACR Permits	62,000.00	62,000.00	5,267.50	53,189.02	0.00	-8,810.98	14.21 %
001-0120-4226	Mobile Home Permits	1,300.00	1,300.00	0.00	1,000.00	0.00	-300.00	23.08 %
001-0120-4228	New Commercial Permits	60,000.00	60,000.00	0.00	6,348.20	0.00	-53,651.80	89.42 %
001-0120-4230	Permits - Other	5,000.00	5,000.00	235.00	2,430.00	0.00	-2,570.00	51.40 %
001-0120-4232	Plumbing/Gas Inspections	45,000.00	45,000.00	4,426.34	19,886.12	0.00	-25,113.88	55.81 %
001-0120-4234	Re - Inspections Fees	9,000.00	9,000.00	35.00	690.00	0.00	-8,310.00	92.33 %
001-0120-4236	Residential Building Permits	40,000.00	40,000.00	4,490.28	41,376.55	0.00	1,376.55	103.44 %
001-0120-4238	Residential Remodel Permits	4,000.00	4,000.00	589.20	3,745.88	0.00	-254.12	6.35 %
001-0120-4240	Sanitation License	250.00	250.00	0.00	0.00	0.00	-250.00	100.00 %
001-0120-4242	Sign Permits	12,500.00	12,500.00	200.00	3,100.00	0.00	-9,400.00	75.20 %
001-0120-4244	Solicitation Permits	1,500.00	1,500.00	20.00	800.00	0.00	-700.00	46.67 %
001-0120-4248	Storage Building Permits	5,500.00	5,500.00	176.12	3,346.20	0.00	-2,153.80	39.16 %
001-0120-4250	Subdivision Plat & Filing Fees	1,000.00	1,000.00	0.00	853.00	0.00	-147.00	14.70 %
001-0120-4258	Alcohol Permits - Revenue	35,000.00	35,000.00	1,935.00	28,584.09	0.00	-6,415.91	18.33 %
	Category: R20 - Licenses Permits & Fees Total:	**550,800.00**	**550,800.00**	**30,721.82**	**344,824.51**	**0.00**	**-205,975.49**	**37.40%**
Category: R64 - Reimbursement								
001-0120-4560	Vacant Home Clean Up	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
	Category: R64 - Reimbursement Total:	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**-1,000.00**	**100.00%**
	Revenue Total:	**676,800.00**	**676,800.00**	**48,708.71**	**489,466.28**	**0.00**	**-187,333.72**	**27.68%**
Expense								
Category: E01 - Personnel Expense								
001-0120-5000	Salary Expense	444,098.38	444,098.38	32,743.06	263,910.39	0.00	180,187.99	40.57 %
001-0120-5010	Overtime Expense	1,000.00	1,000.00	231.01	3,853.90	0.00	-2,853.90	-285.39 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0120-5020	FICA Expense	34,050.03	34,050.03	2,452.00	19,965.75	0.00	14,084.28	41.36 %
001-0120-5022	Unemployment Expense	98.00	98.00	5.00	98.02	0.00	-0.02	-0.02 %
001-0120-5025	Worker's Comp Expense	1,050.00	1,050.00	0.00	1,496.41	0.00	-446.41	-42.52 %
001-0120-5030	APERS Expense	66,304.71	66,304.71	4,913.77	39,918.45	0.00	26,386.26	39.80 %
001-0120-5040	Health Insurance Expense	86,474.52	86,474.52	7,538.61	53,021.40	0.00	33,453.12	38.69 %
001-0120-5050	Physical & Drug Screen Exp	150.00	150.00	35.40	161.40	0.00	-11.40	-7.60 %
001-0120-5055	Uniform Expense	500.00	500.00	0.00	249.83	0.00	250.17	50.03 %
001-0120-5060	Travel & Training Expense	8,000.00	8,000.00	977.44	3,449.88	327.75	4,222.37	52.78 %
	Category: E01 - Personnel Expense Total:	**641,725.64**	**641,725.64**	**48,896.29**	**386,125.43**	**327.75**	**255,272.46**	**39.78%**
Category: E10 - Building & Grounds Exp								
001-0120-5110	Utilities - Electric	1,488.00	1,488.00	201.86	1,042.92	0.00	445.08	29.91 %
001-0120-5111	Utilities - Gas	240.00	240.00	2.51	206.90	0.00	33.10	13.79 %
001-0120-5112	Utilities - Water	324.00	324.00	30.10	221.96	0.00	102.04	31.49 %
001-0120-5115	Com Exp - Tel Landline.Interne	1,320.00	1,320.00	110.00	771.40	124.00	424.60	32.17 %
001-0120-5116	Communication Exp - Cellular	3,804.00	3,804.00	0.00	1,720.41	1,950.00	133.59	3.51 %
001-0120-5120	Insurance - Property	400.00	400.00	0.00	0.00	0.00	400.00	100.00 %
001-0120-5130	Sanitation	286.56	286.56	0.00	194.04	64.68	27.84	9.72 %
	Category: E10 - Building & Grounds Exp Total:	**7,862.56**	**7,862.56**	**344.47**	**4,157.63**	**2,138.68**	**1,566.25**	**19.92%**
Category: E20 - Vehicle Expense								
001-0120-5200	Fuel Expense	5,500.00	5,500.00	875.00	4,661.96	0.00	838.04	15.24 %
001-0120-5210	Service & Repair - Vehicle	1,000.00	1,000.00	198.46	427.12	0.00	572.88	57.29 %
001-0120-5225	Insurance Expense - Vehicle	1,370.00	1,370.00	0.00	2,841.90	0.00	-1,471.90	-107.44 %
	Category: E20 - Vehicle Expense Total:	**7,870.00**	**7,870.00**	**1,073.46**	**7,930.98**	**0.00**	**-60.98**	**-0.77%**
Category: E30 - Supply Expense								
001-0120-5300	Supplies - Office	2,500.00	2,500.00	195.70	905.76	514.67	1,079.57	43.18 %
001-0120-5350	Postage Expense	1,000.00	1,000.00	91.13	747.47	0.00	252.53	25.25 %
	Category: E30 - Supply Expense Total:	**3,500.00**	**3,500.00**	**286.83**	**1,653.23**	**514.67**	**1,332.10**	**38.06%**
Category: E40 - Operations Expense								
001-0120-5405	Act 474 Surcharge	10,000.00	10,000.00	3,828.50	5,902.44	0.00	4,097.56	40.98 %
001-0120-5475	Credit Card Fees	7,660.00	7,660.00	28.75	483.95	0.00	7,176.05	93.68 %
001-0120-5480	Dues & Subscriptions	43,000.00	43,000.00	0.00	39,327.35	75.00	3,597.65	8.37 %
	Category: E40 - Operations Expense Total:	**60,660.00**	**60,660.00**	**3,857.25**	**45,713.74**	**75.00**	**14,871.26**	**24.52%**
Category: E55 - Professional Services								
001-0120-5553	Prof Services - Advertising	1,000.00	1,000.00	0.00	40.90	74.00	885.10	88.51 %
001-0120-5560	Vacant Home Cleanup	5,000.00	30,000.00	60.00	7,420.00	0.00	22,580.00	75.27 %
001-0120-5568	Prof Services - Electrical Ins	36,720.00	36,720.00	4,275.00	33,666.00	0.00	3,054.00	8.32 %
001-0120-5571	Prof Services - Engineering	1,000.00	635,000.00	141,119.38	416,323.83	220,208.67	-1,532.50	-0.24 %
001-0120-5589	Prof Services - Printing	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
	Category: E55 - Professional Services Total:	**43,820.00**	**702,820.00**	**145,454.38**	**457,450.73**	**220,282.67**	**25,086.60**	**3.57%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E60 - Miscellaneous Expense								
001-0120-5600	Miscellaneous Expense	100.00	100.00	0.00	175.00	0.00	-75.00	-75.00 %
001-0120-5604	Hardware - New & Renewals	6,800.00	13,738.79	6,941.03	11,244.53	0.00	2,494.26	18.15 %
001-0120-5608	Software - New & Renewals	17,965.00	20,565.00	0.00	22,934.71	0.00	-2,369.71	-11.52 %
	Category: E60 - Miscellaneous Expense Total:	**24,865.00**	**34,403.79**	**6,941.03**	**34,354.24**	**0.00**	**49.55**	**0.14%**
Category: E72 - Bond Expense								
001-0120-5840	Principal for Loans	42,326.00	42,326.00	3,545.20	27,970.04	14,322.87	33.09	0.08 %
	Category: E72 - Bond Expense Total:	**42,326.00**	**42,326.00**	**3,545.20**	**27,970.04**	**14,322.87**	**33.09**	**0.08%**
Category: E85 - Interest Expense								
001-0120-5850	Interest Expense	7,803.80	7,803.80	629.02	5,423.66	2,373.99	6.15	0.08 %
	Category: E85 - Interest Expense Total:	**7,803.80**	**7,803.80**	**629.02**	**5,423.66**	**2,373.99**	**6.15**	**0.08%**
	Expense Total:	**840,433.00**	**1,508,971.79**	**211,027.93**	**970,779.68**	**240,035.63**	**298,156.48**	**19.76%**
	Department: 0120 - Planning & Development Surplus (Deficit):	**-163,633.00**	**-832,171.79**	**-162,319.22**	**-481,313.40**	**-240,035.63**	**110,822.76**	**13.32%**
Department: 0200 - Animal Control								
Revenue								
Category: R20 - Licenses Permits & Fees								
001-0200-4202	Adoption Revenue	5,500.00	5,500.00	560.00	2,194.00	0.00	-3,306.00	60.11 %
001-0200-4222	Misc Revenue - Animal Control	8,000.00	8,000.00	777.00	3,885.34	0.00	-4,114.66	51.43 %
001-0200-4224	Dog License Fee	3,500.00	3,500.00	164.50	1,927.50	0.00	-1,572.50	44.93 %
001-0200-4246	Spay & Neuter Revenue	7,380.00	7,380.00	1,265.00	5,418.00	0.00	-1,962.00	26.59 %
	Category: R20 - Licenses Permits & Fees Total:	**24,380.00**	**24,380.00**	**2,766.50**	**13,424.84**	**0.00**	**-10,955.16**	**44.94%**
Category: R40 - Fines & Forfeitures								
001-0200-4420	Animal Control Fines	6,000.00	6,000.00	230.00	4,348.00	0.00	-1,652.00	27.53 %
	Category: R40 - Fines & Forfeitures Total:	**6,000.00**	**6,000.00**	**230.00**	**4,348.00**	**0.00**	**-1,652.00**	**27.53%**
Category: R62 - Intergovernmental Tsfrs								
001-0200-4623	Xfer from Other Fund	0.00	64,051.00	0.00	64,050.50	0.00	-0.50	0.00 %
001-0200-4627	Xfer Designated Tax	685,165.00	685,165.00	57,097.00	456,776.00	0.00	-228,389.00	33.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	**685,165.00**	**749,216.00**	**57,097.00**	**520,826.50**	**0.00**	**-228,389.50**	**30.48%**
Category: R70 - Grant Revenue								
001-0200-4700	Grant Revenue	5,000.00	5,000.00	0.00	0.00	0.00	-5,000.00	100.00 %
	Category: R70 - Grant Revenue Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**-5,000.00**	**100.00%**
	Revenue Total:	**720,545.00**	**784,596.00**	**60,093.50**	**538,599.34**	**0.00**	**-245,996.66**	**31.35%**
Expense								
Category: E01 - Personnel Expense								
001-0200-5000	Salary Expense	491,203.61	471,203.61	31,424.13	267,519.88	0.00	203,683.73	43.23 %
001-0200-5005	SWB Reimbursement	94,783.00	94,783.00	7,898.58	63,188.64	0.00	31,594.36	33.33 %
001-0200-5010	Overtime Expense	12,000.00	12,000.00	1,647.55	9,343.33	0.00	2,656.67	22.14 %
001-0200-5020	FICA Expense	38,495.08	38,495.08	2,459.25	20,581.61	0.00	17,913.47	46.53 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0200-5022	Unemployment Expense	168.00	168.00	8.77	144.89	0.00	23.11	13.76 %
001-0200-5025	Worker's Comp Expense	2,700.00	2,700.00	0.00	2,757.57	0.00	-57.57	-2.13 %
001-0200-5030	APERS Expense	78,575.00	78,575.00	4,882.38	40,792.92	0.00	37,782.08	48.08 %
001-0200-5040	Health Insurance Expense	93,477.48	93,477.48	6,541.30	47,661.76	0.00	45,815.72	49.01 %
001-0200-5050	Physical & Drug Screen Exp	500.00	500.00	161.40	775.22	0.00	-275.22	-55.04 %
001-0200-5055	Uniform Expense	5,500.00	5,500.00	2,006.06	4,669.04	0.00	830.96	15.11 %
001-0200-5060	Travel & Training Expense	15,000.00	15,000.00	0.00	12,040.96	595.15	2,363.89	15.76 %
	Category: E01 - Personnel Expense Total:	**832,402.17**	**812,402.17**	**57,029.42**	**469,475.82**	**595.15**	**342,331.20**	**42.14%**
Category: E10 - Building & Grounds Exp								
001-0200-5102	Repairs & Maint - Building	5,000.00	5,000.00	195.99	3,353.56	227.60	1,418.84	28.38 %
001-0200-5104	Repairs & Maint - Grounds	5,100.00	70,610.00	1,763.19	20,291.13	44,159.77	6,159.10	8.72 %
001-0200-5110	Utilities - Electric	9,660.00	9,660.00	955.88	6,943.93	0.00	2,716.07	28.12 %
001-0200-5111	Utilities - Gas	480.00	480.00	21.75	285.78	0.00	194.22	40.46 %
001-0200-5112	Utilities - Water	1,000.00	1,000.00	80.36	535.88	0.00	464.12	46.41 %
001-0200-5115	Com Exp - Tel Landline.Interne	2,436.00	2,436.00	735.49	5,682.32	227.00	-3,473.32	-142.58 %
001-0200-5116	Communication Exp - Cellular	3,358.80	3,358.80	43.75	1,900.42	1,483.75	-25.37	-0.76 %
001-0200-5120	Insurance - Property	2,912.00	2,912.00	0.00	0.00	0.00	2,912.00	100.00 %
001-0200-5130	Sanitation	1,512.00	1,512.00	0.00	1,126.35	376.23	9.42	0.62 %
001-0200-5140	Supplies - B&G	500.00	500.00	0.00	114.93	0.00	385.07	77.01 %
001-0200-5142	Janitorial Supplies and Main	4,000.00	4,000.00	428.68	3,779.28	324.47	-103.75	-2.59 %
001-0200-5145	Tools	1,500.00	1,500.00	0.00	1,542.48	0.00	-42.48	-2.83 %
	Category: E10 - Building & Grounds Exp Total:	**37,458.80**	**102,968.80**	**4,225.09**	**45,556.06**	**46,798.82**	**10,613.92**	**10.31%**
Category: E20 - Vehicle Expense								
001-0200-5200	Fuel Expense	9,600.00	9,600.00	864.07	7,049.44	60.00	2,490.56	25.94 %
001-0200-5210	Service & Repair - Vehicle	3,000.00	3,000.00	587.84	2,554.69	0.00	445.31	14.84 %
001-0200-5225	Insurance Expense - Vehicle	1,873.00	1,873.00	0.00	4,228.24	0.00	-2,355.24	-125.75 %
	Category: E20 - Vehicle Expense Total:	**14,473.00**	**14,473.00**	**1,451.91**	**13,832.37**	**60.00**	**580.63**	**4.01%**
Category: E30 - Supply Expense								
001-0200-5300	Supplies - Office	2,600.00	2,600.00	233.95	553.67	661.16	1,385.17	53.28 %
001-0200-5302	Supplies - Kitchen	350.00	350.00	25.71	106.11	38.71	205.18	58.62 %
001-0200-5306	Supplies - Food Allowance	1,000.00	1,000.00	352.36	1,639.72	30.57	-670.29	-67.03 %
001-0200-5322	Supplies - Operating	6,300.00	6,300.00	111.77	312.32	171.42	5,816.26	92.32 %
001-0200-5350	Postage Expense	100.00	100.00	99.03	315.45	0.00	-215.45	-215.45 %
001-0200-5370	Medicine Expense	6,000.00	6,000.00	807.25	7,197.16	818.92	-2,016.08	-33.60 %
001-0200-5371	Spay & Neuter Vouchers	500.00	500.00	0.00	30.00	0.00	470.00	94.00 %
	Category: E30 - Supply Expense Total:	**16,850.00**	**16,850.00**	**1,630.07**	**10,154.43**	**1,720.78**	**4,974.79**	**29.52%**
Category: E40 - Operations Expense								
001-0200-5475	Credit Card Fees	1,500.00	1,500.00	89.87	726.23	0.00	773.77	51.58 %
001-0200-5480	Dues & Subscriptions	825.00	825.00	0.00	50.00	50.00	725.00	87.88 %
	Category: E40 - Operations Expense Total:	**2,325.00**	**2,325.00**	**89.87**	**776.23**	**50.00**	**1,498.77**	**64.46%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E55 - Professional Services								
001-0200-5577	Prof Services - Incineration & Disp	4,000.00	4,000.00	680.00	1,315.00	0.00	2,685.00	67.13 %
001-0200-5589	Prof Services - Printing	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0200-5592	Prof Services - Veterinarian	25,000.00	25,000.00	1,691.82	12,934.13	183.00	11,882.87	47.53 %
001-0200-5593	Prof Services - Animal Care	5,000.00	5,000.00	353.31	2,039.51	192.01	2,768.48	55.37 %
	Category: E55 - Professional Services Total:	**34,500.00**	**34,500.00**	**2,725.13**	**16,288.64**	**375.01**	**17,836.35**	**51.70%**
Category: E60 - Miscellaneous Expense								
001-0200-5600	Miscellaneous Expense	5,500.00	5,500.00	0.00	321.93	0.00	5,178.07	94.15 %
001-0200-5608	Software - New & Renewals	2,000.00	2,000.00	0.00	1,698.48	0.00	301.52	15.08 %
	Category: E60 - Miscellaneous Expense Total:	**7,500.00**	**7,500.00**	**0.00**	**2,020.41**	**0.00**	**5,479.59**	**73.06%**
Category: E72 - Bond Expense								
001-0200-5840	Principal for Loans	88,493.27	88,593.27	7,423.72	58,613.30	29,976.55	3.42	0.00 %
	Category: E72 - Bond Expense Total:	**88,493.27**	**88,593.27**	**7,423.72**	**58,613.30**	**29,976.55**	**3.42**	**0.00%**
Category: E80 - Capital Assets								
001-0200-5808	Cap Assets - Vehicles	0.00	-934.38	0.00	934.38	0.00	-1,868.76	200.00 %
001-0200-5816	Capital Assets - Infrastructure	0.00	4,070.87	0.00	0.00	0.00	4,070.87	100.00 %
001-0200-5898	Capital Asset Contra	0.00	0.00	0.00	57,921.37	0.00	-57,921.37	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**3,136.49**	**0.00**	**58,855.75**	**0.00**	**-55,719.26**	**-1,776.48%**
Category: E85 - Interest Expense								
001-0200-5850	Interest Expense	14,931.28	14,931.28	1,203.71	10,406.16	4,533.21	-8.09	-0.05 %
	Category: E85 - Interest Expense Total:	**14,931.28**	**14,931.28**	**1,203.71**	**10,406.16**	**4,533.21**	**-8.09**	**-0.05%**
	Expense Total:	**1,048,933.52**	**1,097,680.01**	**75,778.92**	**685,979.17**	**84,109.52**	**327,591.32**	**29.84%**
	Department: 0200 - Animal Control Surplus (Deficit):	**-328,388.52**	**-313,084.01**	**-15,685.42**	**-147,379.83**	**-84,109.52**	**81,594.66**	**26.06%**
Department: 0300 - Court								
Revenue								
Category: R40 - Fines & Forfeitures								
001-0300-4400	Act 316 of 1991 Revenue	200.00	200.00	61.23	583.85	0.00	383.85	291.93 %
001-0300-4412	City Attorney Reim	26,000.00	26,000.00	1,959.33	18,683.20	0.00	-7,316.80	28.14 %
001-0300-4414	Court Fines	450,000.00	450,000.00	24,589.63	256,884.70	0.00	-193,115.30	42.91 %
001-0300-4416	District Court Reim	14,000.00	14,000.00	1,040.90	9,925.45	0.00	-4,074.55	29.10 %
001-0300-4424	Judge Retirement Reim	4,700.00	4,700.00	0.00	0.00	0.00	-4,700.00	100.00 %
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	23,000.00	1,775.64	16,931.65	0.00	-6,068.35	26.38 %
001-0300-4428	Warrant Fees	65,000.00	65,000.00	4,156.85	40,146.80	0.00	-24,853.20	38.24 %
	Category: R40 - Fines & Forfeitures Total:	**582,900.00**	**582,900.00**	**33,583.58**	**343,155.65**	**0.00**	**-239,744.35**	**41.13%**
Category: R60 - Miscellaneous Revenue								
001-0300-4600	Miscellaneous Revenue	50,520.00	50,520.00	3,327.14	26,609.13	0.00	-23,910.87	47.33 %
	Category: R60 - Miscellaneous Revenue Total:	**50,520.00**	**50,520.00**	**3,327.14**	**26,609.13**	**0.00**	**-23,910.87**	**47.33%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R64 - Reimbursement								
001-0300-4640	Reimbursement RevSaline County	160,000.00	160,000.00	64,913.98	199,657.15	0.00	39,657.15	124.79 %
	Category: R64 - Reimbursement Total:	**160,000.00**	**160,000.00**	**64,913.98**	**199,657.15**	**0.00**	**39,657.15**	**24.79%**
	Revenue Total:	**793,420.00**	**793,420.00**	**101,824.70**	**569,421.93**	**0.00**	**-223,998.07**	**28.23%**
Expense								
Category: E01 - Personnel Expense								
001-0300-5000	Salary Expense	356,025.18	356,025.18	24,428.02	240,194.38	0.00	115,830.80	32.53 %
001-0300-5010	Overtime Expense	500.00	500.00	0.00	87.49	0.00	412.51	82.50 %
001-0300-5020	FICA Expense	27,274.18	27,274.18	1,795.38	17,686.37	0.00	9,587.81	35.15 %
001-0300-5022	Unemployment Expense	98.00	98.00	0.00	98.00	0.00	0.00	0.00 %
001-0300-5025	Worker's Comp Expense	2,165.00	2,165.00	0.00	2,671.70	0.00	-506.70	-23.40 %
001-0300-5030	APERS Expense	54,619.66	54,619.66	3,742.39	36,750.40	0.00	17,869.26	32.72 %
001-0300-5040	Health Insurance Expense	78,983.76	78,983.76	5,374.14	50,239.92	0.00	28,743.84	36.39 %
001-0300-5050	Physical & Drug Screen Exp	400.00	400.00	0.00	0.00	0.00	400.00	100.00 %
001-0300-5055	Uniform Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0300-5060	Travel & Training Expense	7,500.00	7,500.00	0.00	4,376.84	0.00	3,123.16	41.64 %
001-0300-5070	Judge - Share to State	0.00	0.00	0.00	-2,405.18	0.00	2,405.18	0.00 %
	Category: E01 - Personnel Expense Total:	**528,065.78**	**528,065.78**	**35,339.93**	**349,699.92**	**0.00**	**178,365.86**	**33.78%**
Category: E10 - Building & Grounds Exp								
001-0300-5102	Repairs & Maint - Building	10,000.00	9,280.00	0.00	995.00	140.00	8,145.00	87.77 %
001-0300-5110	Utilities - Electric	6,600.00	6,600.00	807.44	4,171.59	0.00	2,428.41	36.79 %
001-0300-5111	Utilities - Gas	1,200.00	1,200.00	10.08	827.61	0.00	372.39	31.03 %
001-0300-5112	Utilities - Water	1,000.00	1,000.00	120.36	887.75	0.00	112.25	11.23 %
001-0300-5115	Com Exp - Tel Landline.Interne	2,832.00	2,832.00	415.80	3,091.80	262.00	-521.80	-18.43 %
001-0300-5130	Sanitation	1,044.00	1,044.00	0.00	776.25	258.75	9.00	0.86 %
001-0300-5142	Janitorial Supplies and Main	500.00	500.00	0.00	5.44	0.00	494.56	98.91 %
	Category: E10 - Building & Grounds Exp Total:	**23,176.00**	**22,456.00**	**1,353.68**	**10,755.44**	**660.75**	**11,039.81**	**49.16%**
Category: E30 - Supply Expense								
001-0300-5300	Supplies - Office	9,000.00	9,000.00	76.10	3,045.14	891.59	5,063.27	56.26 %
001-0300-5350	Postage Expense	3,200.00	3,200.00	256.74	1,555.48	0.00	1,644.52	51.39 %
	Category: E30 - Supply Expense Total:	**12,200.00**	**12,200.00**	**332.84**	**4,600.62**	**891.59**	**6,707.79**	**54.98%**
Category: E40 - Operations Expense								
001-0300-5480	Dues & Subscriptions	165,627.12	165,627.12	13,584.80	109,262.03	0.00	56,365.09	34.03 %
	Category: E40 - Operations Expense Total:	**165,627.12**	**165,627.12**	**13,584.80**	**109,262.03**	**0.00**	**56,365.09**	**34.03%**
Category: E55 - Professional Services								
001-0300-5553	Prof Services - Advertising	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
001-0300-5589	Prof Services - Printing	100.00	100.00	0.00	1,417.63	0.00	-1,317.63	-1,317.63 %
	Category: E55 - Professional Services Total:	**4,100.00**	**4,100.00**	**0.00**	**1,417.63**	**0.00**	**2,682.37**	**65.42%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E60 - Miscellaneous Expense								
001-0300-5608	Software - New & Renewals	500.00	13,500.00	1,463.69	1,463.69	11,939.11	97.20	0.72 %
001-0300-5614	Copiers & Maintenance	2,556.00	3,276.00	262.34	1,736.34	1,537.35	2.31	0.07 %
	Category: E60 - Miscellaneous Expense Total:	**3,056.00**	**16,776.00**	**1,726.03**	**3,200.03**	**13,476.46**	**99.51**	**0.59%**
	Expense Total:	**736,224.90**	**749,224.90**	**52,337.28**	**478,935.67**	**15,028.80**	**255,260.43**	**34.07%**
	Department: 0300 - Court Surplus (Deficit):	**57,195.10**	**44,195.10**	**49,487.42**	**90,486.26**	**-15,028.80**	**31,262.36**	**-70.74%**
Department: 0400 - Parks								
Revenue								
Category: R60 - Miscellaneous Revenue								
001-0400-4600	Miscellaneous Revenue	0.00	2,340.00	0.00	10,413.24	0.00	8,073.24	445.01 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**2,340.00**	**0.00**	**10,413.24**	**0.00**	**8,073.24**	**345.01%**
Category: R62 - Intergovernmental Tsfrs								
001-0400-4623	Xfer from Other Fund	0.00	9,143.00	0.00	9,143.25	0.00	0.25	100.00 %
001-0400-4627	Xfer Designated Tax	685,165.00	685,165.00	57,097.00	456,776.00	0.00	-228,389.00	33.33 %
001-0400-4629	Xfer Park 1/8 O & M	856,456.00	856,456.00	71,371.00	570,968.00	0.00	-285,488.00	33.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,541,621.00**	**1,550,764.00**	**128,468.00**	**1,036,887.25**	**0.00**	**-513,876.75**	**33.14%**
Category: R64 - Reimbursement								
001-0400-4640	Reimbursement Revenue	0.00	0.00	0.00	0.40	0.00	0.40	0.00 %
	Category: R64 - Reimbursement Total:	**0.00**	**0.00**	**0.00**	**0.40**	**0.00**	**0.40**	**0.00%**
	Revenue Total:	**1,541,621.00**	**1,553,104.00**	**128,468.00**	**1,047,300.89**	**0.00**	**-505,803.11**	**32.57%**
Expense								
Category: E01 - Personnel Expense								
001-0400-5000	Salary Expense	465,236.10	465,236.10	32,987.78	315,326.76	0.00	149,909.34	32.22 %
001-0400-5001	Part Time Labor	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
001-0400-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	108,323.36	0.00	54,161.64	33.33 %
001-0400-5010	Overtime Expense	8,000.00	8,000.00	0.00	6,107.40	0.00	1,892.60	23.66 %
001-0400-5020	FICA Expense	37,286.00	37,286.00	2,461.43	24,045.53	0.00	13,240.47	35.51 %
001-0400-5022	Unemployment Expense	210.00	210.00	0.00	140.01	0.00	69.99	33.33 %
001-0400-5025	Worker's Comp Expense	18,400.00	18,400.00	0.00	8,291.84	0.00	10,108.16	54.94 %
001-0400-5030	APERS Expense	72,346.57	72,346.57	4,694.76	48,495.85	0.00	23,850.72	32.97 %
001-0400-5040	Health Insurance Expense	125,755.44	125,755.44	8,101.89	72,061.95	0.00	53,693.49	42.70 %
001-0400-5050	Physical & Drug Screen Exp	1,050.00	1,050.00	0.00	96.00	0.00	954.00	90.86 %
001-0400-5055	Uniform Expense	3,187.00	3,187.00	0.00	1,208.13	0.00	1,978.87	62.09 %
001-0400-5060	Travel & Training Expense	12,715.00	12,715.00	2,194.00	8,809.31	1,355.00	2,550.69	20.06 %
	Category: E01 - Personnel Expense Total:	**911,671.11**	**911,671.11**	**63,980.28**	**592,906.14**	**1,355.00**	**317,409.97**	**34.82%**
Category: E10 - Building & Grounds Exp								
001-0400-5120	Insurance - Property	6,637.00	6,637.00	0.00	0.00	0.00	6,637.00	100.00 %
001-0400-5145	Tools	2,000.00	2,000.00	0.00	326.68	0.00	1,673.32	83.67 %
	Category: E10 - Building & Grounds Exp Total:	**8,637.00**	**8,637.00**	**0.00**	**326.68**	**0.00**	**8,310.32**	**96.22%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E20 - Vehicle Expense								
001-0400-5200	Fuel Expense	17,700.00	17,700.00	1,299.75	13,135.37	0.00	4,564.63	25.79 %
001-0400-5210	Service & Repair - Vehicle	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
001-0400-5225	Insurance Expense - Vehicle	4,916.00	4,916.00	0.00	5,279.82	0.00	-363.82	-7.40 %
	Category: E20 - Vehicle Expense Total:	**23,616.00**	**23,616.00**	**1,299.75**	**18,415.19**	**0.00**	**5,200.81**	**22.02%**
Category: E30 - Supply Expense								
001-0400-5350	Postage Expense	500.00	500.00	88.84	299.37	0.00	200.63	40.13 %
	Category: E30 - Supply Expense Total:	**500.00**	**500.00**	**88.84**	**299.37**	**0.00**	**200.63**	**40.13%**
Category: E40 - Operations Expense								
001-0400-5535	Sales Tax Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E40 - Operations Expense Total:	**500.00**	**500.00**	**0.00**	**0.00**	**0.00**	**500.00**	**100.00%**
Category: E55 - Professional Services								
001-0400-5550	Prof Services - Acctg & Audit	3,750.00	3,750.00	0.00	3,121.59	628.41	0.00	0.00 %
001-0400-5586	Prof Services - Other	36,000.00	36,000.00	3,890.00	21,515.00	3,890.00	10,595.00	29.43 %
	Category: E55 - Professional Services Total:	**39,750.00**	**39,750.00**	**3,890.00**	**24,636.59**	**4,518.41**	**10,595.00**	**26.65%**
Category: E60 - Miscellaneous Expense								
001-0400-5604	Hardware - New & Renewals	0.00	4,860.73	0.00	0.00	4,860.73	0.00	0.00 %
001-0400-5608	Software - New & Renewals	20,600.00	20,600.00	0.00	19,475.00	0.00	1,125.00	5.46 %
	Category: E60 - Miscellaneous Expense Total:	**20,600.00**	**25,460.73**	**0.00**	**19,475.00**	**4,860.73**	**1,125.00**	**4.42%**
Category: E72 - Bond Expense								
001-0400-5840	Principal for Loans	273,318.83	273,393.83	22,899.81	180,994.67	92,398.15	1.01	0.00 %
	Category: E72 - Bond Expense Total:	**273,318.83**	**273,393.83**	**22,899.81**	**180,994.67**	**92,398.15**	**1.01**	**0.00%**
Category: E80 - Capital Assets								
001-0400-5810	Capital Assets - Equipment	0.00	-2.72	19,342.72	19,342.72	0.00	-19,345.44	11,229.41 %
	Category: E80 - Capital Assets Total:	**0.00**	**-2.72**	**19,342.72**	**19,342.72**	**0.00**	**-19,345.44**	**11,229.41%**
Category: E85 - Interest Expense								
001-0400-5850	Interest Expense	39,960.26	39,965.26	3,213.26	27,909.95	12,054.16	1.15	0.00 %
	Category: E85 - Interest Expense Total:	**39,960.26**	**39,965.26**	**3,213.26**	**27,909.95**	**12,054.16**	**1.15**	**0.00%**
	Expense Total:	**1,318,553.20**	**1,323,491.21**	**114,714.66**	**884,306.31**	**115,186.45**	**323,998.45**	**24.48%**
	Department: 0400 - Parks Surplus (Deficit):	**223,067.80**	**229,612.79**	**13,753.34**	**162,994.58**	**-115,186.45**	**-181,804.66**	**79.18%**
Department: 0410 - Parks - Mills Park & Pool								
Revenue								
Category: R50 - Sale of Services								
001-0410-4500	Mills Pool-Admin/Concessions	500.00	500.00	30.00	495.00	0.00	-5.00	1.00 %
001-0410-4532	Admissions	75,000.00	75,000.00	6,460.00	70,352.00	0.00	-4,648.00	6.20 %
001-0410-4534	Pavillion Fees	15,000.00	15,000.00	895.00	8,250.00	0.00	-6,750.00	45.00 %
	Category: R50 - Sale of Services Total:	**90,500.00**	**90,500.00**	**7,385.00**	**79,097.00**	**0.00**	**-11,403.00**	**12.60%**
	Revenue Total:	**90,500.00**	**90,500.00**	**7,385.00**	**79,097.00**	**0.00**	**-11,403.00**	**12.60%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E01 - Personnel Expense								
001-0410-5001	Part Time Labor	32,025.00	32,025.00	7,977.19	29,717.27	0.00	2,307.73	7.21 %
001-0410-5020	FICA Expense	2,449.91	2,449.91	610.29	2,273.15	0.00	176.76	7.21 %
001-0410-5022	Unemployment Expense	0.00	0.00	14.54	57.17	0.00	-57.17	0.00 %
	Category: E01 - Personnel Expense Total:	**34,474.91**	**34,474.91**	**8,602.02**	**32,047.59**	**0.00**	**2,427.32**	**7.04%**
Category: E10 - Building & Grounds Exp								
001-0410-5102	Repairs & Maint - Building	2,000.00	2,000.00	0.00	535.09	0.00	1,464.91	73.25 %
001-0410-5104	Repairs & Maint - Grounds	6,000.00	6,000.00	1,975.20	9,849.94	4,375.00	-8,224.94	-137.08 %
001-0410-5105	Repairs & Maint - Pool	17,875.00	7,875.00	7,550.79	11,323.11	0.00	-3,448.11	-43.79 %
001-0410-5110	Utilities - Electric	10,584.00	10,584.00	1,223.79	9,374.10	0.00	1,209.90	11.43 %
001-0410-5111	Utilities - Gas	150.00	150.00	24.33	227.32	0.00	-77.32	-51.55 %
001-0410-5112	Utilities - Water	6,060.00	6,060.00	1,080.99	4,565.52	0.00	1,494.48	24.66 %
001-0410-5115	Com Exp - Tel Landline.Interne	2,232.00	2,232.00	188.56	1,508.48	0.00	723.52	32.42 %
001-0410-5120	Insurance - Property	4,906.00	4,906.00	0.00	0.00	0.00	4,906.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**49,807.00**	**39,807.00**	**12,043.66**	**37,383.56**	**4,375.00**	**-1,951.56**	**-4.90%**
Category: E30 - Supply Expense								
001-0410-5308	Supplies - Concession	100.00	100.00	6.00	2,508.31	0.00	-2,408.31	-2,408.31 %
001-0410-5328	Supplies - Pools	18,000.00	18,000.00	5,696.19	12,533.44	946.08	4,520.48	25.11 %
	Category: E30 - Supply Expense Total:	**18,100.00**	**18,100.00**	**5,702.19**	**15,041.75**	**946.08**	**2,112.17**	**11.67%**
Category: E80 - Capital Assets								
001-0410-5816	Capital Assets - Infrastructure	0.00	347,083.78	0.00	28,416.22	535,725.22	-217,057.66	-62.54 %
001-0410-5898	Capital Asset Contra	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**347,083.78**	**0.00**	**33,416.22**	**535,725.22**	**-222,057.66**	**-63.98%**
	Expense Total:	**102,381.91**	**439,465.69**	**26,347.87**	**117,889.12**	**541,046.30**	**-219,469.73**	**-49.94%**
	Department: 0410 - Parks - Mills Park & Pool Surplus (Deficit):	**-11,881.91**	**-348,965.69**	**-18,962.87**	**-38,792.12**	**-541,046.30**	**-230,872.73**	**-66.16%**
Department: 0420 - Parks - Midland								
Revenue								
Category: R74 - Sponsorships								
001-0420-4740	User Agre Fees/Sponsors	37,500.00	37,500.00	0.00	19,425.00	0.00	-18,075.00	48.20 %
	Category: R74 - Sponsorships Total:	**37,500.00**	**37,500.00**	**0.00**	**19,425.00**	**0.00**	**-18,075.00**	**48.20%**
	Revenue Total:	**37,500.00**	**37,500.00**	**0.00**	**19,425.00**	**0.00**	**-18,075.00**	**48.20%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0420-5104	Repairs & Maint - Grounds	22,200.00	22,200.00	555.00	9,742.83	0.00	12,457.17	56.11 %
001-0420-5110	Utilities - Electric	17,352.00	17,352.00	965.05	13,260.97	0.00	4,091.03	23.58 %
001-0420-5112	Utilities - Water	4,000.00	4,000.00	315.69	2,823.72	0.00	1,176.28	29.41 %
	Category: E10 - Building & Grounds Exp Total:	**43,552.00**	**43,552.00**	**1,835.74**	**25,827.52**	**0.00**	**17,724.48**	**40.70%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E80 - Capital Assets								
001-0420-5816	Capital Assets - Infrastructure	0.00	8,955.46	0.00	2,461.84	0.00	6,493.62	72.51 %
	Category: E80 - Capital Assets Total:	**0.00**	**8,955.46**	**0.00**	**2,461.84**	**0.00**	**6,493.62**	**72.51%**
	Expense Total:	**43,552.00**	**52,507.46**	**1,835.74**	**28,289.36**	**0.00**	**24,218.10**	**46.12%**
	Department: 0420 - Parks - Midland Surplus (Deficit):	**-6,052.00**	**-15,007.46**	**-1,835.74**	**-8,864.36**	**0.00**	**6,143.10**	**40.93%**
Department: 0430 - Parks - Bishop								
Revenue								
Category: R30 - Membership Fees								
001-0430-4300	Membership Family	205,475.00	205,475.00	13,035.00	108,296.85	0.00	-97,178.15	47.29 %
001-0430-4304	Membership Silver Sneakers	72,000.00	72,000.00	6,008.00	49,615.50	0.00	-22,384.50	31.09 %
	Category: R30 - Membership Fees Total:	**277,475.00**	**277,475.00**	**19,043.00**	**157,912.35**	**0.00**	**-119,562.65**	**43.09%**
Category: R33 - Rental Fees								
001-0430-4332	Equipment Rental	65,000.00	65,000.00	5,087.50	35,316.25	0.00	-29,683.75	45.67 %
001-0430-4340	Room Rental Party Room	15,000.00	15,000.00	1,260.00	7,380.00	0.00	-7,620.00	50.80 %
001-0430-4350	Use Agreement Fees	26,450.00	26,450.00	503.00	17,320.00	0.00	-9,130.00	34.52 %
001-0430-4354	Tournaments	50,000.00	50,000.00	500.00	45,031.25	0.00	-4,968.75	9.94 %
	Category: R33 - Rental Fees Total:	**156,450.00**	**156,450.00**	**7,350.50**	**105,047.50**	**0.00**	**-51,402.50**	**32.86%**
Category: R36 - Park Program Fees								
001-0430-4364	Programming	69,000.00	69,000.00	10,110.00	89,165.00	0.00	20,165.00	129.22 %
001-0430-4366	BASS Swim Program	30,000.00	30,000.00	1,773.00	28,211.00	0.00	-1,789.00	5.96 %
001-0430-4382	Pool Swim Lessons	55,000.00	55,000.00	2,827.00	40,843.00	0.00	-14,157.00	25.74 %
	Category: R36 - Park Program Fees Total:	**154,000.00**	**154,000.00**	**14,710.00**	**158,219.00**	**0.00**	**4,219.00**	**2.74%**
Category: R50 - Sale of Services								
001-0430-4500	Concessions - Bishop	65,000.00	65,000.00	6.00	35,753.66	0.00	-29,246.34	44.99 %
001-0430-4514	Daily Admissions Adults	45,000.00	45,000.00	3,225.00	32,966.00	0.00	-12,034.00	26.74 %
001-0430-4530	Merchandise Sales	250.00	250.00	160.50	594.50	0.00	344.50	237.80 %
001-0430-4534	Red Cross Programs	20,000.00	20,000.00	75.00	11,495.00	0.00	-8,505.00	42.53 %
	Category: R50 - Sale of Services Total:	**130,250.00**	**130,250.00**	**3,466.50**	**80,809.16**	**0.00**	**-49,440.84**	**37.96%**
Category: R60 - Miscellaneous Revenue								
001-0430-4600	Miscellaneous Revenue	2,000.00	2,000.00	1,121.16	8,709.12	0.00	6,709.12	435.46 %
	Category: R60 - Miscellaneous Revenue Total:	**2,000.00**	**2,000.00**	**1,121.16**	**8,709.12**	**0.00**	**6,709.12**	**335.46%**
Category: R74 - Sponsorships								
001-0430-4740	Sponsorships	113,700.00	113,700.00	2,000.00	73,244.07	0.00	-40,455.93	35.58 %
	Category: R74 - Sponsorships Total:	**113,700.00**	**113,700.00**	**2,000.00**	**73,244.07**	**0.00**	**-40,455.93**	**35.58%**
	Revenue Total:	**833,875.00**	**833,875.00**	**47,691.16**	**583,941.20**	**0.00**	**-249,933.80**	**29.97%**
Expense								
Category: E01 - Personnel Expense								
001-0430-5000	Salary Expense	451,064.00	451,064.00	40,941.13	324,956.01	0.00	126,107.99	27.96 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0430-5001	Part Time Labor	317,100.00	317,100.00	30,669.11	236,148.03	0.00	80,951.97	25.53 %
001-0430-5010	Overtime Expense	7,000.00	7,000.00	94.66	3,214.76	0.00	3,785.24	54.07 %
001-0430-5020	FICA Expense	59,300.05	59,300.05	5,762.28	45,483.60	0.00	13,816.45	23.30 %
001-0430-5022	Unemployment Expense	126.00	126.00	64.24	617.16	0.00	-491.16	-389.81 %
001-0430-5025	Worker's Comp Expense	7,050.00	7,050.00	0.00	3,294.70	0.00	3,755.30	53.27 %
001-0430-5030	APERS Expense	70,175.40	70,175.40	6,420.29	52,509.15	0.00	17,666.25	25.17 %
001-0430-5040	Health Insurance Expense	89,732.16	89,732.16	6,812.73	51,583.91	0.00	38,148.25	42.51 %
001-0430-5050	Physical & Drug Screen Exp	1,200.00	1,200.00	965.05	3,896.10	0.00	-2,696.10	-224.68 %
001-0430-5055	Uniform Expense	2,350.00	2,350.00	62.25	2,233.90	0.00	116.10	4.94 %
	Category: E01 - Personnel Expense Total:	**1,005,097.61**	**1,005,097.61**	**91,791.74**	**723,937.32**	**0.00**	**281,160.29**	**27.97%**
Category: E10 - Building & Grounds Exp								
001-0430-5102	Repairs & Maint - Building	40,000.00	40,000.00	3,140.66	29,986.67	560.00	9,453.33	23.63 %
001-0430-5104	Repairs & Maint - Grounds	77,350.00	77,350.00	219.00	46,178.37	0.00	31,171.63	40.30 %
001-0430-5105	Repairs & Maint - Pool	70,000.00	70,000.00	7,824.35	57,941.30	6,026.14	6,032.56	8.62 %
001-0430-5106	Repairs & Maint - Splash Pad	10,000.00	10,000.00	0.00	678.02	8,240.63	1,081.35	10.81 %
001-0430-5110	Utilities - Electric	216,432.00	216,432.00	25,700.04	161,118.52	0.00	55,313.48	25.56 %
001-0430-5111	Utilities - Gas	48,000.00	48,000.00	2,253.24	41,501.46	0.00	6,498.54	13.54 %
001-0430-5112	Utilities - Water	12,180.00	12,180.00	5,130.65	21,162.86	0.00	-8,982.86	-73.75 %
001-0430-5115	Com Exp - Tel Landline.Interne	22,356.00	22,356.00	1,954.40	15,234.31	458.00	6,663.69	29.81 %
001-0430-5116	Communication Exp - Cellular	4,728.00	4,728.00	0.00	2,364.84	2,400.00	-36.84	-0.78 %
001-0430-5120	Insurance - Property	86,351.00	86,351.00	0.00	0.00	0.00	86,351.00	100.00 %
001-0430-5130	Sanitation	42,000.00	42,000.00	4,534.80	22,061.34	2,000.00	17,938.66	42.71 %
001-0430-5140	Supplies - B&G	3,000.00	3,000.00	0.00	108.79	0.00	2,891.21	96.37 %
001-0430-5142	Janitorial Supplies and Main	34,000.00	34,000.00	117.47	20,521.47	0.00	13,478.53	39.64 %
	Category: E10 - Building & Grounds Exp Total:	**666,397.00**	**666,397.00**	**50,874.61**	**418,857.95**	**19,684.77**	**227,854.28**	**34.19%**
Category: E20 - Vehicle Expense								
001-0430-5212	Service & Repair - Equipment	10,000.00	19,000.00	6,018.65	23,097.51	0.00	-4,097.51	-21.57 %
	Category: E20 - Vehicle Expense Total:	**10,000.00**	**19,000.00**	**6,018.65**	**23,097.51**	**0.00**	**-4,097.51**	**-21.57%**
Category: E30 - Supply Expense								
001-0430-5300	Supplies - Office	3,000.00	3,000.00	506.01	1,629.14	110.22	1,260.64	42.02 %
001-0430-5308	Supplies - Concession	51,600.00	51,600.00	3,838.01	33,558.62	0.00	18,041.38	34.96 %
001-0430-5330	Supplies - Programs	25,000.00	25,000.00	1,756.05	9,490.40	0.00	15,509.60	62.04 %
001-0430-5332	Supplies - Resale Merchandise	100.00	100.00	23.00	42.00	0.00	58.00	58.00 %
	Category: E30 - Supply Expense Total:	**79,700.00**	**79,700.00**	**6,123.07**	**44,720.16**	**110.22**	**34,869.62**	**43.75%**
Category: E40 - Operations Expense								
001-0430-5460	BASS Program Expense	10,000.00	10,000.00	2,230.29	13,944.74	0.00	-3,944.74	-39.45 %
001-0430-5461	Aquatic Program Expense	6,500.00	6,500.00	1,758.10	9,734.67	0.00	-3,234.67	-49.76 %
001-0430-5475	Credit Card Fees	14,400.00	14,400.00	1,510.90	10,068.02	3,000.00	1,331.98	9.25 %
001-0430-5480	Dues & Subscriptions	3,253.00	3,253.00	47.00	2,221.62	0.00	1,031.38	31.71 %
001-0430-5485	Inspections & Monitoring	11,405.00	11,405.00	315.21	7,588.76	4,540.28	-724.04	-6.35 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Category: E40 - Operations Expense Total:	**45,558.00**	**45,558.00**	**5,861.50**	**43,557.81**	**7,540.28**	**-5,540.09**	**-12.16%**
Category: E55 - Professional Services								
001-0430-5553	Prof Services - Advertising	5,800.00	5,800.00	0.00	543.22	0.00	5,256.78	90.63 %
001-0430-5585	Prof Services - Basketball	29,000.00	29,000.00	0.00	69,632.89	0.00	-40,632.89	-140.11 %
001-0430-5586	Prof Services - Other	60,000.00	60,000.00	5,646.75	53,595.50	0.00	6,404.50	10.67 %
001-0430-5587	Prof Services - Aerobic Instr	24,000.00	24,000.00	1,680.00	14,705.00	0.00	9,295.00	38.73 %
001-0430-5589	Prof Services - Printing	500.00	500.00	0.00	55.44	0.00	444.56	88.91 %
	Category: E55 - Professional Services Total:	**119,300.00**	**119,300.00**	**7,326.75**	**138,532.05**	**0.00**	**-19,232.05**	**-16.12%**
Category: E80 - Capital Assets								
001-0430-5816	Capital Assets - Infrastructure	0.00	375,000.00	0.00	9,964.50	0.00	365,035.50	97.34 %
001-0430-5898	Capital Asset Contra	0.00	0.00	0.00	306,723.25	0.00	-306,723.25	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**375,000.00**	**0.00**	**316,687.75**	**0.00**	**58,312.25**	**15.55%**
	Expense Total:	**1,926,052.61**	**2,310,052.61**	**167,996.32**	**1,709,390.55**	**27,335.27**	**573,326.79**	**24.82%**
	Department: 0430 - Parks - Bishop Surplus (Deficit):	**-1,092,177.61**	**-1,476,177.61**	**-120,305.16**	**-1,125,449.35**	**-27,335.27**	**323,392.99**	**21.91%**
Department: 0435 - Senior Center started in 7/2026								
Revenue								
Category: R50 - Sale of Services								
001-0435-4530	Merchandise Sales	0.00	0.00	679.75	1,564.31	0.00	1,564.31	0.00 %
	Category: R50 - Sale of Services Total:	**0.00**	**0.00**	**679.75**	**1,564.31**	**0.00**	**1,564.31**	**0.00%**
Category: R60 - Miscellaneous Revenue								
001-0435-4600	Miscellaneous Revenue	0.00	0.00	-363.06	3,634.21	0.00	3,634.21	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**-363.06**	**3,634.21**	**0.00**	**3,634.21**	**0.00%**
Category: R64 - Reimbursement								
001-0435-4640	Reimbursement Revenue	0.00	0.00	17,283.42	17,283.42	0.00	17,283.42	0.00 %
	Category: R64 - Reimbursement Total:	**0.00**	**0.00**	**17,283.42**	**17,283.42**	**0.00**	**17,283.42**	**0.00%**
Category: R68 - Donation Revenue								
001-0435-4680	Donation Revenue	0.00	0.00	1,551.74	1,551.74	0.00	1,551.74	0.00 %
001-0435-4683	Don - Client Contributions	0.00	0.00	2,267.03	2,267.03	0.00	2,267.03	0.00 %
	Category: R68 - Donation Revenue Total:	**0.00**	**0.00**	**3,818.77**	**3,818.77**	**0.00**	**3,818.77**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**21,418.88**	**26,300.71**	**0.00**	**26,300.71**	**0.00%**
Expense								
Category: E01 - Personnel Expense								
001-0435-5000	Salary Expense	0.00	0.00	10,198.30	17,262.23	0.00	-17,262.23	0.00 %
001-0435-5001	Part Time Labor	0.00	0.00	3,332.50	5,036.46	0.00	-5,036.46	0.00 %
001-0435-5010	Overtime Expense	0.00	0.00	158.65	158.65	0.00	-158.65	0.00 %
001-0435-5020	FICA Expense	0.00	0.00	1,039.36	1,694.35	0.00	-1,694.35	0.00 %
001-0435-5022	Unemployment Expense	0.00	0.00	26.76	44.30	0.00	-44.30	0.00 %
001-0435-5030	APERS Expense	0.00	0.00	1,586.68	2,668.88	0.00	-2,668.88	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0435-5040	Health Insurance Expense	0.00	0.00	2,374.96	7,124.88	0.00	-7,124.88	0.00 %
001-0435-5050	Physical & Drug Screening Exp	0.00	0.00	0.00	630.00	0.00	-630.00	0.00 %
	Category: E01 - Personnel Expense Total:	**0.00**	**0.00**	**18,717.21**	**34,619.75**	**0.00**	**-34,619.75**	**0.00%**
Category: E10 - Building & Grounds Exp								
001-0435-5102	Repairs & Maintenance - Building	0.00	0.00	825.00	825.00	0.00	-825.00	0.00 %
	Category: E10 - Building & Grounds Exp Total:	**0.00**	**0.00**	**825.00**	**825.00**	**0.00**	**-825.00**	**0.00%**
Category: E30 - Supply Expense								
001-0435-5302	Supplies - Kitchen	0.00	0.00	57.09	100.87	0.00	-100.87	0.00 %
001-0435-5306	Suuplies - Food - Raw	0.00	0.00	6,944.81	12,240.02	0.00	-12,240.02	0.00 %
001-0435-5322	Supplies - Operating	0.00	0.00	24.75	370.73	0.00	-370.73	0.00 %
001-0435-5330	Supplies - Programs	0.00	0.00	-959.90	0.00	0.00	0.00	0.00 %
	Category: E30 - Supply Expense Total:	**0.00**	**0.00**	**6,066.75**	**12,711.62**	**0.00**	**-12,711.62**	**0.00%**
Category: E55 - Professional Services								
001-0435-5586	Prof Services - Other	0.00	0.00	6,121.05	6,121.05	2,448.42	-8,569.47	0.00 %
	Category: E55 - Professional Services Total:	**0.00**	**0.00**	**6,121.05**	**6,121.05**	**2,448.42**	**-8,569.47**	**0.00%**
Category: E60 - Miscellaneous Expense								
001-0435-5604	Hardware - New & Renewals	0.00	4,049.49	0.00	4,049.49	0.00	0.00	0.00 %
	Category: E60 - Miscellaneous Expense Total:	**0.00**	**4,049.49**	**0.00**	**4,049.49**	**0.00**	**0.00**	**0.00%**
	Expense Total:	**0.00**	**4,049.49**	**31,730.01**	**58,326.91**	**2,448.42**	**-56,725.84**	**-1,400.81%**
	Department: 0435 - Senior Center started in 7/2026 Surplus (Deficit):	**0.00**	**-4,049.49**	**-10,311.13**	**-32,026.20**	**-2,448.42**	**-30,425.13**	**-751.33%**
Department: 0440 - Parks - Alcoa								
Revenue								
Category: R36 - Park Program Fees								
001-0440-4260	Parks Rental	1,200.00	1,200.00	0.00	240.00	0.00	-960.00	80.00 %
	Category: R36 - Park Program Fees Total:	**1,200.00**	**1,200.00**	**0.00**	**240.00**	**0.00**	**-960.00**	**80.00%**
Category: R74 - Sponsorships								
001-0440-4740	User Agre Fees/Sponsors	3,500.00	3,500.00	0.00	1,866.00	0.00	-1,634.00	46.69 %
	Category: R74 - Sponsorships Total:	**3,500.00**	**3,500.00**	**0.00**	**1,866.00**	**0.00**	**-1,634.00**	**46.69%**
	Revenue Total:	**4,700.00**	**4,700.00**	**0.00**	**2,106.00**	**0.00**	**-2,594.00**	**55.19%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0440-5104	Repairs & Maint - Grounds	7,900.00	7,900.00	168.15	5,537.85	0.00	2,362.15	29.90 %
001-0440-5110	Utilities - Electric	14,172.00	14,172.00	902.79	8,157.31	0.00	6,014.69	42.44 %
001-0440-5112	Utilities - Water	2,040.00	2,040.00	256.13	2,182.01	0.00	-142.01	-6.96 %
	Category: E10 - Building & Grounds Exp Total:	**24,112.00**	**24,112.00**	**1,327.07**	**15,877.17**	**0.00**	**8,234.83**	**34.15%**
	Expense Total:	**24,112.00**	**24,112.00**	**1,327.07**	**15,877.17**	**0.00**	**8,234.83**	**34.15%**
	Department: 0440 - Parks - Alcoa Surplus (Deficit):	**-19,412.00**	**-19,412.00**	**-1,327.07**	**-13,771.17**	**0.00**	**5,640.83**	**29.06%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0450 - Parks - Ashley								
Revenue								
Category: R36 - Park Program Fees								
001-0450-4260	Parks Rental	7,000.00	7,000.00	365.00	3,982.50	0.00	-3,017.50	43.11 %
	Category: R36 - Park Program Fees Total:	**7,000.00**	**7,000.00**	**365.00**	**3,982.50**	**0.00**	**-3,017.50**	**43.11%**
	Revenue Total:	**7,000.00**	**7,000.00**	**365.00**	**3,982.50**	**0.00**	**-3,017.50**	**43.11%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0450-5104	Repairs & Maint - Grounds	8,500.00	8,500.00	459.42	621.38	0.00	7,878.62	92.69 %
001-0450-5110	Utilities - Electric	1.00	1.00	0.00	0.00	0.00	1.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**8,501.00**	**8,501.00**	**459.42**	**621.38**	**0.00**	**7,879.62**	**92.69%**
	Expense Total:	**8,501.00**	**8,501.00**	**459.42**	**621.38**	**0.00**	**7,879.62**	**92.69%**
	Department: 0450 - Parks - Ashley Surplus (Deficit):	**-1,501.00**	**-1,501.00**	**-94.42**	**3,361.12**	**0.00**	**4,862.12**	**323.93%**
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
001-0500-4156	Fire Rescue Funds	700.00	700.00	0.00	0.00	0.00	-700.00	100.00 %
	Category: R15 - Taxes - Property Total:	**700.00**	**700.00**	**0.00**	**0.00**	**0.00**	**-700.00**	**100.00%**
Category: R20 - Licenses Permits & Fees								
001-0500-4256	Burn Permit	1,500.00	1,500.00	0.00	1,125.00	0.00	-375.00	25.00 %
	Category: R20 - Licenses Permits & Fees Total:	**1,500.00**	**1,500.00**	**0.00**	**1,125.00**	**0.00**	**-375.00**	**25.00%**
Category: R33 - Rental Fees								
001-0500-4350	Use Agreement Fees	18,000.00	18,000.00	1,540.00	12,320.00	0.00	-5,680.00	31.56 %
	Category: R33 - Rental Fees Total:	**18,000.00**	**18,000.00**	**1,540.00**	**12,320.00**	**0.00**	**-5,680.00**	**31.56%**
Category: R60 - Miscellaneous Revenue								
001-0500-4600	Miscellaneous Revenue	0.00	265.00	4,016.04	4,638.01	0.00	4,373.01	1,750.19 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**265.00**	**4,016.04**	**4,638.01**	**0.00**	**4,373.01**	**1,650.19%**
Category: R62 - Intergovernmental Tsfrs								
001-0500-4627	Xfer Designated Tax	1,712,912.00	1,712,912.00	142,743.00	1,141,944.00	0.00	-570,968.00	33.33 %
001-0500-4629	Xfer Fire Special Tax	2,569,368.00	2,569,368.00	214,114.00	1,712,912.00	0.00	-856,456.00	33.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	**4,282,280.00**	**4,282,280.00**	**356,857.00**	**2,854,856.00**	**0.00**	**-1,427,424.00**	**33.33%**
Category: R66 - Sale of Equipment								
001-0500-4900	Sale of Capital Assets	15,000.00	15,000.00	0.00	0.00	0.00	-15,000.00	100.00 %
	Category: R66 - Sale of Equipment Total:	**15,000.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**-15,000.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R70 - Grant Revenue								
001-0500-4702	Grant Revenue	0.00	0.00	0.00	363,636.36	0.00	363,636.36	0.00 %
	Category: R70 - Grant Revenue Total:	**0.00**	**0.00**	**0.00**	**363,636.36**	**0.00**	**363,636.36**	**0.00%**
	Revenue Total:	**4,317,480.00**	**4,317,745.00**	**362,413.04**	**3,236,575.37**	**0.00**	**-1,081,169.63**	**25.04%**
Expense								
Category: E01 - Personnel Expense								
001-0500-5000	Salary Expense	3,399,485.99	3,399,485.99	224,756.45	2,167,373.36	0.00	1,232,112.63	36.24 %
001-0500-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	108,323.36	0.00	54,161.64	33.33 %
001-0500-5010	Overtime Expense	331,000.00	331,000.00	29,704.93	308,282.21	0.00	22,717.79	6.86 %
001-0500-5020	FICA Expense	57,459.83	57,459.83	3,849.10	37,476.68	0.00	19,983.15	34.78 %
001-0500-5022	Unemployment Expense	728.00	728.00	6.37	732.70	0.00	-4.70	-0.65 %
001-0500-5025	Worker's Comp Expense	62,700.00	62,700.00	0.00	69,812.00	0.00	-7,112.00	-11.34 %
001-0500-5030	APERS Expense	9,043.74	9,043.74	665.50	6,062.31	0.00	2,981.43	32.97 %
001-0500-5035	LOPFI Expense	876,845.33	896,245.33	61,278.74	591,880.39	0.00	304,364.94	33.96 %
001-0500-5036	LOPFI Perm Advance	-230,000.00	-230,000.00	-156,654.29	-156,654.29	0.00	-73,345.71	31.89 %
001-0500-5040	Health Insurance Expense	634,796.88	634,796.88	49,859.54	394,085.76	0.00	240,711.12	37.92 %
001-0500-5050	Physical & Drug Screen Exp	5,000.00	5,000.00	214.00	1,648.94	0.00	3,351.06	67.02 %
001-0500-5055	Uniform Expense	20,000.00	23,274.77	1,729.08	9,850.18	278.24	13,146.35	56.48 %
001-0500-5060	Travel & Training Expense	25,000.00	29,610.00	372.00	15,826.95	1,249.92	12,533.13	42.33 %
001-0500-5061	Training Aids	1,500.00	1,500.00	164.42	496.61	0.00	1,003.39	66.89 %
	Category: E01 - Personnel Expense Total:	**5,356,044.77**	**5,383,329.54**	**229,486.26**	**3,555,197.16**	**1,528.16**	**1,826,604.22**	**33.93%**
Category: E10 - Building & Grounds Exp								
001-0500-5102	Repairs & Maint - Building	60,623.00	65,142.30	4,510.46	30,121.98	1,391.71	33,628.61	51.62 %
001-0500-5110	Utilities - Electric	39,600.00	39,600.00	5,869.97	30,778.84	0.00	8,821.16	22.28 %
001-0500-5111	Utilities - Gas	6,500.00	6,500.00	275.67	5,866.12	0.00	633.88	9.75 %
001-0500-5112	Utilities - Water	15,000.00	15,000.00	1,130.65	7,065.07	0.00	7,934.93	52.90 %
001-0500-5115	Com Exp - Tel Landline.Interne	26,232.00	26,232.00	1,993.22	15,199.30	662.00	10,370.70	39.53 %
001-0500-5116	Communication Exp - Cellular	15,300.00	15,300.00	0.00	7,988.97	7,800.00	-488.97	-3.20 %
001-0500-5120	Insurance - Property	39,547.00	39,547.00	0.00	0.00	0.00	39,547.00	100.00 %
001-0500-5130	Sanitation	4,000.00	4,000.00	441.15	1,914.42	123.60	1,961.98	49.05 %
001-0500-5141	Pest/Chem/Seed/Fert	2,000.00	2,000.00	0.00	545.31	0.00	1,454.69	72.73 %
001-0500-5142	Janitorial Supplies and Main	12,600.00	12,600.00	1,525.25	8,864.44	242.03	3,493.53	27.73 %
001-0500-5145	Tools	2,200.00	2,200.00	94.08	791.01	54.08	1,354.91	61.59 %
	Category: E10 - Building & Grounds Exp Total:	**223,602.00**	**228,121.30**	**15,840.45**	**109,135.46**	**10,273.42**	**108,712.42**	**47.66%**
Category: E20 - Vehicle Expense								
001-0500-5200	Fuel Expense	50,000.00	50,000.00	4,698.60	33,993.93	741.00	15,265.07	30.53 %
001-0500-5210	Service & Repair - Vehicle	14,000.00	14,000.00	4,075.64	7,946.34	2,030.07	4,023.59	28.74 %
001-0500-5212	Service & Repair - Equipment	7,000.00	7,000.00	350.40	7,203.81	0.00	-203.81	-2.91 %
001-0500-5216	Service & Repair - Apparatus	40,000.00	40,000.00	3,019.93	17,075.53	1,367.57	21,556.90	53.89 %
001-0500-5218	Tire Expense	8,000.00	8,000.00	0.00	0.00	5,238.09	2,761.91	34.52 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0500-5225	Insurance Expense - Vehicle	38,677.00	38,677.00	0.00	33,582.67	0.00	5,094.33	13.17 %
001-0500-5230	Radios	5,000.00	5,000.00	2,827.96	3,553.01	0.00	1,446.99	28.94 %
	Category: E20 - Vehicle Expense Total:	**162,677.00**	**162,677.00**	**14,972.53**	**103,355.29**	**9,376.73**	**49,944.98**	**30.70%**
Category: E30 - Supply Expense								
001-0500-5300	Supplies - Office	4,000.00	4,000.00	145.81	2,002.20	490.46	1,507.34	37.68 %
001-0500-5302	Supplies - Kitchen	1,200.00	1,200.00	47.62	1,237.67	215.08	-252.75	-21.06 %
001-0500-5306	Supplies - Food Allowance	65,700.00	65,700.00	5,103.03	35,860.67	5,943.90	23,895.43	36.37 %
001-0500-5318	Supplies - Foam	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	2,000.00	141.13	605.83	21.71	1,372.46	68.62 %
001-0500-5323	Material and Maint	37,590.00	70,872.97	27,770.93	30,306.81	59.72	40,506.44	57.15 %
001-0500-5350	Postage Expense	500.00	500.00	119.50	288.50	0.00	211.50	42.30 %
	Category: E30 - Supply Expense Total:	**112,990.00**	**146,272.97**	**33,328.02**	**70,301.68**	**6,730.87**	**69,240.42**	**47.34%**
Category: E40 - Operations Expense								
001-0500-5480	Dues & Subscriptions	1,000.00	1,000.00	0.00	675.66	0.00	324.34	32.43 %
001-0500-5530	Safety Program	15,000.00	15,000.00	0.00	12,197.17	153.30	2,649.53	17.66 %
	Category: E40 - Operations Expense Total:	**16,000.00**	**16,000.00**	**0.00**	**12,872.83**	**153.30**	**2,973.87**	**18.59%**
Category: E55 - Professional Services								
001-0500-5553	Prof Services - Advertising	500.00	500.00	0.00	379.94	0.00	120.06	24.01 %
001-0500-5589	Prof Services - Printing	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E55 - Professional Services Total:	**1,000.00**	**1,000.00**	**0.00**	**379.94**	**0.00**	**620.06**	**62.01%**
Category: E60 - Miscellaneous Expense								
001-0500-5604	Hardware - New & Renewals	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	100.00 %
001-0500-5608	Software - New & Renewals	21,000.00	21,000.00	0.00	5,892.00	0.00	15,108.00	71.94 %
	Category: E60 - Miscellaneous Expense Total:	**22,100.00**	**22,100.00**	**0.00**	**5,892.00**	**0.00**	**16,208.00**	**73.34%**
Category: E72 - Bond Expense								
001-0500-5840	Principal for Loans	247,405.44	764,963.68	75,550.45	459,559.35	305,404.13	0.20	0.00 %
	Category: E72 - Bond Expense Total:	**247,405.44**	**764,963.68**	**75,550.45**	**459,559.35**	**305,404.13**	**0.20**	**0.00%**
Category: E80 - Capital Assets								
001-0500-5808	Cap Assets - Vehicles	0.00	120,000.00	0.00	0.00	0.00	120,000.00	100.00 %
001-0500-5810	Capital Assets - Equipment	0.00	0.00	0.00	447,039.28	0.00	-447,039.28	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**120,000.00**	**0.00**	**447,039.28**	**0.00**	**-327,039.28**	**-272.53%**
Category: E85 - Interest Expense								
001-0500-5850	Interest Expense	24,996.55	225,487.38	9,748.73	189,551.13	35,792.60	143.65	0.06 %
	Category: E85 - Interest Expense Total:	**24,996.55**	**225,487.38**	**9,748.73**	**189,551.13**	**35,792.60**	**143.65**	**0.06%**
	Expense Total:	**6,166,815.76**	**7,069,951.87**	**378,926.44**	**4,953,284.12**	**369,259.21**	**1,747,408.54**	**24.72%**
	Department: 0500 - Fire Surplus (Deficit):	**-1,849,335.76**	**-2,752,206.87**	**-16,513.40**	**-1,716,708.75**	**-369,259.21**	**666,238.91**	**24.21%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0510 - Fire - Springhill Vol								
Revenue								
Category: R15 - Taxes - Property								
001-0510-4153	Springhill VFD Assessment	55,000.00	55,000.00	746.07	28,955.67	0.00	-26,044.33	47.35 %
	Category: R15 - Taxes - Property Total:	**55,000.00**	**55,000.00**	**746.07**	**28,955.67**	**0.00**	**-26,044.33**	**47.35%**
	Revenue Total:	**55,000.00**	**55,000.00**	**746.07**	**28,955.67**	**0.00**	**-26,044.33**	**47.35%**
Expense								
Category: E30 - Supply Expense								
001-0510-5323	Material and Maint	50,000.00	50,000.00	4,085.94	39,868.33	0.00	10,131.67	20.26 %
	Category: E30 - Supply Expense Total:	**50,000.00**	**50,000.00**	**4,085.94**	**39,868.33**	**0.00**	**10,131.67**	**20.26%**
	Expense Total:	**50,000.00**	**50,000.00**	**4,085.94**	**39,868.33**	**0.00**	**10,131.67**	**20.26%**
	Department: 0510 - Fire - Springhill Vol Surplus (Deficit):	**5,000.00**	**5,000.00**	**-3,339.87**	**-10,912.66**	**0.00**	**-15,912.66**	**318.25%**
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
001-0600-4422	Intoximeter Revenue	780.00	780.00	122.46	1,167.69	0.00	387.69	149.70 %
	Category: R40 - Fines & Forfeitures Total:	**780.00**	**780.00**	**122.46**	**1,167.69**	**0.00**	**387.69**	**49.70%**
Category: R60 - Miscellaneous Revenue								
001-0600-4600	Miscellaneous Revenue	5,750.00	12,496.60	0.00	151,060.58	0.00	138,563.98	1,208.81 %
	Category: R60 - Miscellaneous Revenue Total:	**5,750.00**	**12,496.60**	**0.00**	**151,060.58**	**0.00**	**138,563.98**	**1,108.81%**
Category: R62 - Intergovernmental Tsfrs								
001-0600-4627	Xfer Designated Tax	1,712,912.00	1,712,912.00	142,743.00	999,201.00	0.00	-713,711.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,712,912.00**	**1,712,912.00**	**142,743.00**	**999,201.00**	**0.00**	**-713,711.00**	**41.67%**
Category: R70 - Grant Revenue								
001-0600-4700	Grant - Police DUI/Step	26,700.00	26,700.00	0.00	14,256.90	0.00	-12,443.10	46.60 %
001-0600-4702	Grant Revenue	79,500.00	79,500.00	0.00	1,000.00	0.00	-78,500.00	98.74 %
	Category: R70 - Grant Revenue Total:	**106,200.00**	**106,200.00**	**0.00**	**15,256.90**	**0.00**	**-90,943.10**	**85.63%**
	Revenue Total:	**1,825,642.00**	**1,832,388.60**	**142,865.46**	**1,166,686.17**	**0.00**	**-665,702.43**	**36.33%**
Expense								
Category: E01 - Personnel Expense								
001-0600-5000	Salary Expense	2,764,498.82	2,856,656.93	198,375.11	1,995,216.66	0.00	861,440.27	30.16 %
001-0600-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	108,323.36	0.00	54,161.64	33.33 %
001-0600-5010	Overtime Expense	56,000.00	56,000.00	5,216.04	52,256.36	0.00	3,743.64	6.69 %
001-0600-5020	FICA Expense	220,645.91	220,645.91	15,651.24	155,536.58	0.00	65,109.33	29.51 %
001-0600-5022	Unemployment Expense	630.00	630.00	10.68	654.80	0.00	-24.80	-3.94 %
001-0600-5025	Worker's Comp Expense	17,000.00	17,000.00	0.00	22,831.28	0.00	-5,831.28	-34.30 %
001-0600-5035	LOPFI Expense	692,942.45	712,442.45	50,045.51	481,500.19	0.00	230,942.26	32.42 %
001-0600-5036	LOPFI Prem Advance	-180,000.00	-180,000.00	-130,688.95	-130,688.95	0.00	-49,311.05	27.40 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0600-5040	Health Insurance Expense	517,871.52	517,871.52	34,159.61	282,851.47	0.00	235,020.05	45.38 %
001-0600-5050	Physical & Drug Screen Exp	3,000.00	3,000.00	252.00	3,033.55	0.00	-33.55	-1.12 %
001-0600-5055	Uniform Expense	16,000.00	16,000.00	79.98	11,294.42	188.02	4,517.56	28.23 %
001-0600-5056	Uniform Expenses - PR Benefit	17,280.00	17,280.00	1,230.00	9,660.00	0.00	7,620.00	44.10 %
001-0600-5057	Uniform Expense - New Officer	20,000.00	20,000.00	2,162.63	23,014.92	67.94	-3,082.86	-15.41 %
001-0600-5060	Travel & Training Expense	28,000.00	28,000.00	3,255.94	16,408.24	2,701.86	8,889.90	31.75 %
001-0600-5065	First Aid Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E01 - Personnel Expense Total:	**4,336,853.70**	**4,448,511.81**	**193,290.21**	**3,031,892.88**	**2,957.82**	**1,413,661.11**	**31.78%**
Category: E10 - Building & Grounds Exp								
001-0600-5102	Repairs & Maint - Building	30,000.00	106,856.09	38,731.73	93,873.15	4,272.83	8,710.11	8.15 %
001-0600-5110	Utilities - Electric	30,600.00	30,600.00	4,058.92	21,731.55	0.00	8,868.45	28.98 %
001-0600-5111	Utilities - Gas	4,000.00	4,000.00	54.45	1,850.19	0.00	2,149.81	53.75 %
001-0600-5112	Utilities - Water	6,600.00	6,600.00	748.18	4,191.89	0.00	2,408.11	36.49 %
001-0600-5115	Com Exp - Tel Landline.Interne	13,260.00	13,260.00	863.21	6,308.41	466.00	6,485.59	48.91 %
001-0600-5116	Communication Exp - Cellular	54,960.00	54,960.00	1,718.76	27,356.08	22,800.00	4,803.92	8.74 %
001-0600-5120	Insurance - Property	12,998.00	12,998.00	0.00	0.00	0.00	12,998.00	100.00 %
001-0600-5130	Sanitation	2,400.00	2,400.00	123.61	1,280.06	123.61	996.33	41.51 %
001-0600-5142	Janitorial Supplies and Main	6,000.00	6,000.00	0.00	5,611.15	645.00	-256.15	-4.27 %
	Category: E10 - Building & Grounds Exp Total:	**160,818.00**	**237,674.09**	**46,298.86**	**162,202.48**	**28,307.44**	**47,164.17**	**19.84%**
Category: E20 - Vehicle Expense								
001-0600-5200	Fuel Expense	186,000.00	186,000.00	18,727.49	132,596.93	741.00	52,662.07	28.31 %
001-0600-5210	Service & Repair - Vehicle	60,012.00	74,932.44	8,102.91	77,986.31	1,964.98	-5,018.85	-6.70 %
001-0600-5212	Service & Repair - Equipment	1,500.00	1,500.00	0.00	852.64	0.00	647.36	43.16 %
001-0600-5213	Equipment Repairs	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
001-0600-5214	Service & Repair - Heavy Equip	750.00	750.00	0.00	0.00	0.00	750.00	100.00 %
001-0600-5218	Tire Expense	15,000.00	15,000.00	0.00	11,097.93	0.00	3,902.07	26.01 %
001-0600-5225	Insurance Expense - Vehicle	30,638.00	30,638.00	0.00	32,646.05	0.00	-2,008.05	-6.55 %
001-0600-5230	Radios	5,000.00	5,000.00	0.00	1,453.63	0.00	3,546.37	70.93 %
001-0600-5245	Narcotics Rental	60,000.00	60,000.00	4,036.15	32,289.20	16,144.60	11,566.20	19.28 %
	Category: E20 - Vehicle Expense Total:	**361,900.00**	**376,820.44**	**30,866.55**	**288,922.69**	**18,850.58**	**69,047.17**	**18.32%**
Category: E30 - Supply Expense								
001-0600-5300	Supplies - Office	6,000.00	6,000.00	330.34	3,175.30	60.88	2,763.82	46.06 %
001-0600-5310	Supplies - Weapons	3,000.00	3,000.00	0.00	884.95	0.00	2,115.05	70.50 %
001-0600-5312	Supplies - Ammunition	18,000.00	18,000.00	1,278.92	10,313.13	1,125.00	6,561.87	36.45 %
001-0600-5314	Supplies - Vests	10,750.00	10,750.00	0.00	20,317.99	0.00	-9,567.99	-89.00 %
001-0600-5322	Supplies - Operating - CID	2,900.00	2,900.00	0.00	379.78	80.63	2,439.59	84.12 %
001-0600-5350	Postage Expense	800.00	800.00	102.85	342.55	20.96	436.49	54.56 %
001-0600-5380	Prisoner Care Expense	500.00	500.00	0.00	376.14	0.00	123.86	24.77 %
	Category: E30 - Supply Expense Total:	**41,950.00**	**41,950.00**	**1,712.11**	**35,789.84**	**1,287.47**	**4,872.69**	**11.62%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E40 - Operations Expense								
001-0600-5480	Dues & Subscriptions	2,500.00	2,500.00	0.00	940.00	750.00	810.00	32.40 %
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	5,900.00	3,658.27	4,878.39	0.00	1,021.61	17.32 %
001-0600-5530	Safety Program	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
001-0600-5531	Radios - Police	980.00	980.00	0.00	160.97	0.00	819.03	83.57 %
	Category: E40 - Operations Expense Total:	**11,380.00**	**11,380.00**	**3,658.27**	**5,979.36**	**750.00**	**4,650.64**	**40.87%**
Category: E55 - Professional Services								
001-0600-5553	Prof Services - Advertising	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0600-5586	Prof Services - Other	6,000.00	6,000.00	1,369.32	3,125.49	0.00	2,874.51	47.91 %
001-0600-5589	Prof Services - Printing	500.00	500.00	197.10	328.50	0.00	171.50	34.30 %
	Category: E55 - Professional Services Total:	**7,000.00**	**7,000.00**	**1,566.42**	**3,453.99**	**0.00**	**3,546.01**	**50.66%**
Category: E60 - Miscellaneous Expense								
001-0600-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	59,425.00	-59,425.00	0.00 %
001-0600-5604	Hardware - New & Renewals	64,000.00	158,534.06	74,896.98	94,471.29	10,617.87	53,444.90	33.71 %
001-0600-5608	Software - New & Renewals	50,000.00	50,000.00	151.70	50,032.66	150.00	-182.66	-0.37 %
001-0600-5616	Interpreter-Police	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0600-5617	Misc/Equipment Police	800.00	800.00	157.40	594.87	0.00	205.13	25.64 %
	Category: E60 - Miscellaneous Expense Total:	**115,300.00**	**209,834.06**	**75,206.08**	**145,098.82**	**70,192.87**	**-5,457.63**	**-2.60%**
Category: E70 - Grant Expense								
001-0600-5700	Grant Expense	0.00	0.00	5,095.06	10,000.00	0.00	-10,000.00	0.00 %
001-0600-5704	Grant Expense JAG	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	100.00 %
001-0600-5705	Grant Expense - DUI/Step	26,700.00	26,700.00	3,894.97	14,746.97	0.00	11,953.03	44.77 %
	Category: E70 - Grant Expense Total:	**101,700.00**	**101,700.00**	**8,990.03**	**24,746.97**	**0.00**	**76,953.03**	**75.67%**
Category: E72 - Bond Expense								
001-0600-5840	Principal for Loans	121,540.34	121,540.34	10,128.64	80,544.76	40,688.72	306.86	0.25 %
	Category: E72 - Bond Expense Total:	**121,540.34**	**121,540.34**	**10,128.64**	**80,544.76**	**40,688.72**	**306.86**	**0.25%**
Category: E80 - Capital Assets								
001-0600-5820	Right to Use Asset	439,914.00	439,914.00	40,968.07	369,169.65	1,013,277.22	-942,532.87	-214.25 %
001-0600-5898	Capital Asset Contra	0.00	0.00	-7,068.49	-7,068.49	0.00	7,068.49	0.00 %
	Category: E80 - Capital Assets Total:	**439,914.00**	**439,914.00**	**33,899.58**	**362,101.16**	**1,013,277.22**	**-935,464.38**	**-212.65%**
Category: E85 - Interest Expense								
001-0600-5850	Interest Expense	20,496.56	20,496.56	2,764.89	9,784.94	46,162.32	-35,450.70	-172.96 %
	Category: E85 - Interest Expense Total:	**20,496.56**	**20,496.56**	**2,764.89**	**9,784.94**	**46,162.32**	**-35,450.70**	**-172.96%**
	Expense Total:	**5,718,852.60**	**6,016,821.30**	**408,381.64**	**4,150,517.89**	**1,222,474.44**	**643,828.97**	**10.70%**
	Department: 0600 - Police Surplus (Deficit):	**-3,893,210.60**	**-4,184,432.70**	**-265,516.18**	**-2,983,831.72**	**-1,222,474.44**	**-21,873.46**	**-0.52%**
Department: 0610 - Police - Non Uniform was Dispatch Expense								
Category: E01 - Personnel Expense								
001-0610-5000	Salary Expense	328,213.57	328,213.57	25,501.09	224,041.85	0.00	104,171.72	31.74 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0610-5010	Overtime Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0610-5020	FICA Expense	25,146.59	25,146.59	1,869.08	16,495.00	0.00	8,651.59	34.40 %
001-0610-5022	Unemployment Expense	98.00	98.00	0.00	111.98	0.00	-13.98	-14.27 %
001-0610-5025	Worker's Comp Expense	16,000.00	16,000.00	0.00	18,989.27	0.00	-2,989.27	-18.68 %
001-0610-5030	APERS Expense	50,358.92	50,358.92	3,906.78	34,288.07	0.00	16,070.85	31.91 %
001-0610-5040	Health Insurance Expense	78,983.76	78,983.76	5,957.72	45,327.44	0.00	33,656.32	42.61 %
001-0610-5050	Physical & Drug Screen Exp	500.00	500.00	0.00	96.00	0.00	404.00	80.80 %
	Category: E01 - Personnel Expense Total:	**499,800.84**	**499,800.84**	**37,234.67**	**339,349.61**	**0.00**	**160,451.23**	**32.10%**
Category: E64 - Reimbursement								
001-0610-5650	Emerg Telephone Service Exp	128,000.00	128,000.00	0.00	149,107.50	0.00	-21,107.50	-16.49 %
	Category: E64 - Reimbursement Total:	**128,000.00**	**128,000.00**	**0.00**	**149,107.50**	**0.00**	**-21,107.50**	**-16.49%**
	Expense Total:	**627,800.84**	**627,800.84**	**37,234.67**	**488,457.11**	**0.00**	**139,343.73**	**22.20%**
	Department: 0610 - Police - Non Uniform was Dispatch Total:	**627,800.84**	**627,800.84**	**37,234.67**	**488,457.11**	**0.00**	**139,343.73**	**22.20%**
Department: 0620 - Police - SRO								
Revenue								
Category: R64 - Reimbursement								
001-0620-4640	Reimbursement Rev- SRO	449,000.00	449,000.00	-32,511.92	376,655.87	0.00	-72,344.13	16.11 %
	Category: R64 - Reimbursement Total:	**449,000.00**	**449,000.00**	**-32,511.92**	**376,655.87**	**0.00**	**-72,344.13**	**16.11%**
	Revenue Total:	**449,000.00**	**449,000.00**	**-32,511.92**	**376,655.87**	**0.00**	**-72,344.13**	**16.11%**
Expense								
Category: E01 - Personnel Expense								
001-0620-5000	Salary Expense	476,173.93	476,173.93	35,877.24	388,721.24	0.00	87,452.69	18.37 %
001-0620-5010	Overtime Expense	10,000.00	10,000.00	0.00	4,633.94	0.00	5,366.06	53.66 %
001-0620-5020	FICA Expense	39,670.80	39,670.80	2,659.99	29,444.88	0.00	10,225.92	25.78 %
001-0620-5022	Unemployment Expense	126.00	126.00	0.00	126.05	0.00	-0.05	-0.04 %
001-0620-5025	Worker's Comp Expense	7,900.00	7,900.00	0.00	10,332.01	0.00	-2,432.01	-30.78 %
001-0620-5035	LOPFI Expense	124,814.85	124,814.85	8,822.28	94,251.94	0.00	30,562.91	24.49 %
001-0620-5036	LOPFI Prem Advance	-35,000.00	-35,000.00	-23,171.43	-23,171.43	0.00	-11,828.57	33.80 %
001-0620-5040	Health Insurance Expense	122,952.72	122,952.72	8,914.87	67,280.51	0.00	55,672.21	45.28 %
001-0620-5050	Physical & Drug Screen Exp	500.00	500.00	0.00	96.00	0.00	404.00	80.80 %
001-0620-5055	Uniform Expense	0.00	5,760.00	0.00	6,243.34	20.17	-503.51	-8.74 %
001-0620-5056	Uniform Expenses - PR Benefit	9,000.00	3,240.00	270.00	2,310.00	0.00	930.00	28.70 %
001-0620-5060	Travel & Training Expense	15,000.00	15,000.00	0.00	3,278.32	0.00	11,721.68	78.14 %
	Category: E01 - Personnel Expense Total:	**771,138.30**	**771,138.30**	**33,372.95**	**583,546.80**	**20.17**	**187,571.33**	**24.32%**
Category: E10 - Building & Grounds Exp								
001-0620-5116	Communication Exp - Cellular	9,600.00	9,600.00	0.00	2,277.36	2,400.00	4,922.64	51.28 %
	Category: E10 - Building & Grounds Exp Total:	**9,600.00**	**9,600.00**	**0.00**	**2,277.36**	**2,400.00**	**4,922.64**	**51.28%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E60 - Miscellaneous Expense								
001-0620-5608	Software - New & Renewals	2,500.00	2,500.00	2,000.00	2,000.00	0.00	500.00	20.00 %
	Category: E60 - Miscellaneous Expense Total:	**2,500.00**	**2,500.00**	**2,000.00**	**2,000.00**	**0.00**	**500.00**	**20.00%**
	Expense Total:	**783,238.30**	**783,238.30**	**35,372.95**	**587,824.16**	**2,420.17**	**192,993.97**	**24.64%**
	Department: 0620 - Police - SRO Surplus (Deficit):	**-334,238.30**	**-334,238.30**	**-67,884.87**	**-211,168.29**	**-2,420.17**	**120,649.84**	**36.10%**
Department: 0630 - Police - K9								
Expense								
Category: E30 - Supply Expense								
001-0630-5306	Supplies - Food Allowance	3,000.00	3,000.00	248.45	1,490.70	483.82	1,025.48	34.18 %
	Category: E30 - Supply Expense Total:	**3,000.00**	**3,000.00**	**248.45**	**1,490.70**	**483.82**	**1,025.48**	**34.18%**
Category: E40 - Operations Expense								
001-0630-5500	K9 Training	5,500.00	5,500.00	390.00	1,114.92	1,816.54	2,568.54	46.70 %
	Category: E40 - Operations Expense Total:	**5,500.00**	**5,500.00**	**390.00**	**1,114.92**	**1,816.54**	**2,568.54**	**46.70%**
Category: E55 - Professional Services								
001-0630-5592	Prof Services - Veterinarian	3,000.00	3,000.00	47.60	514.39	304.34	2,181.27	72.71 %
	Category: E55 - Professional Services Total:	**3,000.00**	**3,000.00**	**47.60**	**514.39**	**304.34**	**2,181.27**	**72.71%**
	Expense Total:	**11,500.00**	**11,500.00**	**686.05**	**3,120.01**	**2,604.70**	**5,775.29**	**50.22%**
	Department: 0630 - Police - K9 Total:	**11,500.00**	**11,500.00**	**686.05**	**3,120.01**	**2,604.70**	**5,775.29**	**50.22%**
	Fund: 001 - General Fund Surplus (Deficit):	**348.43**	**-3,338,789.32**	**-42,324.17**	**-1,743,755.50**	**-2,756,762.19**	**-1,161,728.37**	**-34.79%**
Fund: 002 - Sales Tax Fund								
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
002-0100-4105	One Cent Sales Tax	6,851,648.00	6,851,648.00	620,920.35	4,610,988.63	0.00	-2,240,659.37	32.70 %
	Category: R10 - Taxes - Sales Total:	**6,851,648.00**	**6,851,648.00**	**620,920.35**	**4,610,988.63**	**0.00**	**-2,240,659.37**	**32.70%**
	Revenue Total:	**6,851,648.00**	**6,851,648.00**	**620,920.35**	**4,610,988.63**	**0.00**	**-2,240,659.37**	**32.70%**
Expense								
Category: E62 - Intergovernmental Tsfr								
002-0100-5620	Xfer to General	6,851,648.00	6,851,648.00	570,971.00	4,567,768.00	0.00	2,283,880.00	33.33 %
	Category: E62 - Intergovernmental Tsfr Total:	**6,851,648.00**	**6,851,648.00**	**570,971.00**	**4,567,768.00**	**0.00**	**2,283,880.00**	**33.33%**
	Expense Total:	**6,851,648.00**	**6,851,648.00**	**570,971.00**	**4,567,768.00**	**0.00**	**2,283,880.00**	**33.33%**
	Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**
	Fund: 002 - Sales Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 003 - Franchise Fees Fund								
Department: 0100 - Administration								
Revenue								
Category: R50 - Sale of Services								
003-0100-4502	AT&T / SW Bell Franchise Fee	35,000.00	35,000.00	0.00	13,528.40	0.00	-21,471.60	61.35 %
003-0100-4506	Centerpoint Energy Franchise Fee	220,000.00	220,000.00	11,402.47	272,615.66	0.00	52,615.66	123.92 %
003-0100-4508	Fidelity Franchise Fee	10,000.00	10,000.00	0.00	6,272.96	0.00	-3,727.04	37.27 %
003-0100-4510	Comcast Cable Franchise Fee	60,000.00	60,000.00	10,424.94	31,973.80	0.00	-28,026.20	46.71 %
003-0100-4526	Entergy Franchise Fee	675,000.00	675,000.00	115,988.30	574,262.02	0.00	-100,737.98	14.92 %
003-0100-4528	First Electric Franchise Fee	370,000.00	370,000.00	50,890.59	309,885.72	0.00	-60,114.28	16.25 %
003-0100-4564	Windstream Franchise Fee	15,000.00	15,000.00	0.00	9,839.78	0.00	-5,160.22	34.40 %
	Category: R50 - Sale of Services Total:	**1,385,000.00**	**1,385,000.00**	**188,706.30**	**1,218,378.34**	**0.00**	**-166,621.66**	**12.03%**
	Revenue Total:	**1,385,000.00**	**1,385,000.00**	**188,706.30**	**1,218,378.34**	**0.00**	**-166,621.66**	**12.03%**
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0100-5620	Xfer to General	258,600.00	258,600.00	21,550.00	172,400.00	0.00	86,200.00	33.33 %
	Category: E62 - Intergovernmental Tsfr Total:	**258,600.00**	**258,600.00**	**21,550.00**	**172,400.00**	**0.00**	**86,200.00**	**33.33%**
	Expense Total:	**258,600.00**	**258,600.00**	**21,550.00**	**172,400.00**	**0.00**	**86,200.00**	**33.33%**
	Department: 0100 - Administration Surplus (Deficit):	**1,126,400.00**	**1,126,400.00**	**167,156.30**	**1,045,978.34**	**0.00**	**-80,421.66**	**7.14%**
Department: 0800 - Street								
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0800-5622	Xfer to Fund Bond Funds	1,125,817.00	1,125,817.00	93,110.58	741,044.86	372,442.36	12,329.78	1.10 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,125,817.00**	**1,125,817.00**	**93,110.58**	**741,044.86**	**372,442.36**	**12,329.78**	**1.10%**
	Expense Total:	**1,125,817.00**	**1,125,817.00**	**93,110.58**	**741,044.86**	**372,442.36**	**12,329.78**	**1.10%**
	Department: 0800 - Street Total:	**1,125,817.00**	**1,125,817.00**	**93,110.58**	**741,044.86**	**372,442.36**	**12,329.78**	**1.10%**
	Fund: 003 - Franchise Fees Fund Surplus (Deficit):	**583.00**	**583.00**	**74,045.72**	**304,933.48**	**-372,442.36**	**-68,091.88**	**11,679.57%**
Fund: 005 - Designated Tax Fund								
Department: 0200 - Animal Control								
Revenue								
Category: R10 - Taxes - Sales								
005-0200-4100	Designated Tax - AC	685,165.00	685,165.00	62,092.04	461,098.88	0.00	-224,066.12	32.70 %
	Category: R10 - Taxes - Sales Total:	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**
	Revenue Total:	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0200-5620	Xfer to General - AC	685,165.00	685,165.00	57,097.00	456,776.00	0.00	228,389.00	33.33 %
	Category: E62 - Intergovernmental Tsfr Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
	Expense Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**4,995.04**	**4,322.88**	**0.00**	**4,322.88**	**0.00%**
Department: 0400 - Parks								
Revenue								
Category: R10 - Taxes - Sales								
005-0400-4100	Designated Tax - Park	685,165.00	685,165.00	62,092.04	461,098.88	0.00	-224,066.12	32.70 %
	Category: R10 - Taxes - Sales Total:	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**
	Revenue Total:	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0400-5620	Xfer to General - Park	685,165.00	685,165.00	57,097.00	456,776.00	0.00	228,389.00	33.33 %
	Category: E62 - Intergovernmental Tsfr Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
	Expense Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**4,995.04**	**4,322.88**	**0.00**	**4,322.88**	**0.00%**
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
005-0500-4100	Designated Tax - Fire	1,712,912.00	1,712,912.00	155,230.09	1,152,747.16	0.00	-560,164.84	32.70 %
	Category: R10 - Taxes - Sales Total:	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**
	Revenue Total:	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0500-5620	Xfer to General - Fire	1,712,912.00	1,712,912.00	142,743.00	1,141,944.00	0.00	570,968.00	33.33 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
	Expense Total:	**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**12,487.09**	**10,803.16**	**0.00**	**10,803.16**	**0.00%**
Department: 0600 - Police								
Revenue								
Category: R10 - Taxes - Sales								
005-0600-4100	Designated Tax - Police	1,712,912.00	1,712,912.00	155,230.09	1,152,747.16	0.00	-560,164.84	32.70 %
	Category: R10 - Taxes - Sales Total:	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**
	Revenue Total:	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0600-5620	Xfer to General - Police	1,712,912.00	1,712,912.00	142,743.00	1,141,944.00	0.00	570,968.00	33.33 %
Category: E62 - Intergovernmental Tsfr Total:		**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
Expense Total:		**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
Department: 0600 - Police Surplus (Deficit):		**0.00**	**0.00**	**12,487.09**	**10,803.16**	**0.00**	**10,803.16**	**0.00%**
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
005-0800-4100	Designated Tax - Street	2,055,494.00	2,055,494.00	186,276.09	1,383,296.55	0.00	-672,197.45	32.70 %
Category: R10 - Taxes - Sales Total:		**2,055,494.00**	**2,055,494.00**	**186,276.09**	**1,383,296.55**	**0.00**	**-672,197.45**	**32.70%**
Revenue Total:		**2,055,494.00**	**2,055,494.00**	**186,276.09**	**1,383,296.55**	**0.00**	**-672,197.45**	**32.70%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0800-5622	Xfer to Street	2,055,494.00	2,055,494.00	171,291.00	1,370,328.00	0.00	685,166.00	33.33 %
Category: E62 - Intergovernmental Tsfr Total:		**2,055,494.00**	**2,055,494.00**	**171,291.00**	**1,370,328.00**	**0.00**	**685,166.00**	**33.33%**
Expense Total:		**2,055,494.00**	**2,055,494.00**	**171,291.00**	**1,370,328.00**	**0.00**	**685,166.00**	**33.33%**
Department: 0800 - Street Surplus (Deficit):		**0.00**	**0.00**	**14,985.09**	**12,968.55**	**0.00**	**12,968.55**	**0.00%**
Fund: 005 - Designated Tax Fund Surplus (Deficit):		**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**
Fund: 010 - Electronic Tax								
Department: 0100 - Administration								
Revenue								
Category: R85 - Interest Revenue								
010-0100-4850	Interest Revenue	0.00	0.00	709.59	1,062.79	0.00	1,062.79	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Department: 0100 - Administration Total:		**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Fund: 010 - Electronic Tax Total:		**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Fund: 020 - Animal Control Donation								
Department: 0200 - Animal Control								
Revenue								
Category: R68 - Donation Revenue								
020-0200-4680	Donation Revenue Ord 2011-24	2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00 %
Category: R68 - Donation Revenue Total:		**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**-2,500.00**	**100.00%**
Revenue Total:		**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**-2,500.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E55 - Professional Services								
020-0200-5580	AC Donation Expense	2,500.00	4,000.00	865.00	4,807.88	0.00	-807.88	-20.20 %
	Category: E55 - Professional Services Total:	**2,500.00**	**4,000.00**	**865.00**	**4,807.88**	**0.00**	**-807.88**	**-20.20%**
	Expense Total:	**2,500.00**	**4,000.00**	**865.00**	**4,807.88**	**0.00**	**-807.88**	**-20.20%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**-1,500.00**	**-865.00**	**-4,807.88**	**0.00**	**-3,307.88**	**-220.53%**
	Fund: 020 - Animal Control Donation Surplus (Deficit):	**0.00**	**-1,500.00**	**-865.00**	**-4,807.88**	**0.00**	**-3,307.88**	**-220.53%**
Fund: 030 - Act 1256 of 1995 Court								
Department: 0300 - Court								
Revenue								
Category: R40 - Fines & Forfeitures								
030-0300-4404	Act 1256 Civil Division	71,250.00	71,250.00	1,795.00	20,090.00	0.00	-51,160.00	71.80 %
030-0300-4406	Act 1256 District Court Rev	330,000.00	330,000.00	22,696.65	213,449.95	0.00	-116,550.05	35.32 %
	Category: R40 - Fines & Forfeitures Total:	**401,250.00**	**401,250.00**	**24,491.65**	**233,539.95**	**0.00**	**-167,710.05**	**41.80%**
	Revenue Total:	**401,250.00**	**401,250.00**	**24,491.65**	**233,539.95**	**0.00**	**-167,710.05**	**41.80%**
Expense								
Category: E01 - Personnel Expense								
030-0300-5072	Act 1256 Judge Retirement	5,200.00	5,200.00	0.00	0.00	0.00	5,200.00	100.00 %
	Category: E01 - Personnel Expense Total:	**5,200.00**	**5,200.00**	**0.00**	**0.00**	**0.00**	**5,200.00**	**100.00%**
Category: E40 - Operations Expense								
030-0300-5400	Act 316 of 1991 Expense	250.00	250.00	61.23	583.85	0.00	-333.85	-133.54 %
030-0300-5415	Act 918 of 1983 Expense	17,500.00	17,500.00	1,163.35	11,093.14	0.00	6,406.86	36.61 %
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	140,500.00	6,122.91	58,385.00	0.00	82,115.00	58.44 %
030-0300-5430	Act 1256 Court Costs	15,250.00	15,250.00	1,040.90	9,925.45	0.00	5,324.55	34.92 %
030-0300-5435	Act 1256 City Attorney	28,500.00	28,500.00	1,959.33	18,683.20	0.00	9,816.80	34.44 %
030-0300-5440	Act 1256 DFA (State)	167,150.00	167,150.00	12,245.83	116,769.96	0.00	50,380.04	30.14 %
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	26,000.00	1,775.64	16,931.65	0.00	9,068.35	34.88 %
030-0300-5495	Act 1256 Intoximeter Expense	900.00	900.00	122.46	1,167.69	0.00	-267.69	-29.74 %
	Category: E40 - Operations Expense Total:	**396,050.00**	**396,050.00**	**24,491.65**	**233,539.94**	**0.00**	**162,510.06**	**41.03%**
	Expense Total:	**401,250.00**	**401,250.00**	**24,491.65**	**233,539.94**	**0.00**	**167,710.06**	**41.80%**
	Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.01**	**0.00**	**0.01**	**0.00%**
	Fund: 030 - Act 1256 of 1995 Court Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.01**	**0.00**	**0.01**	**0.00%**
Fund: 031 - Act 1809 of 2001 Court Auto								
Department: 0300 - Court								
Revenue								
Category: R40 - Fines & Forfeitures								
031-0300-4408	Act 1809 of 2001 Revenue	36,000.00	36,000.00	3,547.50	32,769.60	0.00	-3,230.40	8.97 %
	Category: R40 - Fines & Forfeitures Total:	**36,000.00**	**36,000.00**	**3,547.50**	**32,769.60**	**0.00**	**-3,230.40**	**8.97%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R62 - Intergovernmental Tsfrs								
031-0300-4623	Xfer from Other Fund	0.00	0.00	0.00	50,088.94	0.00	50,088.94	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**0.00**	**50,088.94**	**0.00**	**50,088.94**	**0.00%**
Category: R85 - Interest Revenue								
031-0300-4850	Interest Revenue	0.00	0.00	182.34	1,046.55	0.00	1,046.55	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**182.34**	**1,046.55**	**0.00**	**1,046.55**	**0.00%**
	Revenue Total:	**36,000.00**	**36,000.00**	**3,729.84**	**83,905.09**	**0.00**	**47,905.09**	**133.07%**
Expense								
Category: E60 - Miscellaneous Expense								
031-0300-5608	Software - New & Renewals	36,000.00	36,000.00	1,367.50	25,191.51	1,610.41	9,198.08	25.55 %
	Category: E60 - Miscellaneous Expense Total:	**36,000.00**	**36,000.00**	**1,367.50**	**25,191.51**	**1,610.41**	**9,198.08**	**25.55%**
	Expense Total:	**36,000.00**	**36,000.00**	**1,367.50**	**25,191.51**	**1,610.41**	**9,198.08**	**25.55%**
	Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**2,362.34**	**58,713.58**	**-1,610.41**	**57,103.17**	**0.00%**
	Fund: 031 - Act 1809 of 2001 Court Auto Surplus (Deficit):	**0.00**	**0.00**	**2,362.34**	**58,713.58**	**-1,610.41**	**57,103.17**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M								
Department: 0400 - Parks								
Revenue								
Category: R10 - Taxes - Sales								
045-0400-4110	Park 1/8 Sales Tax	830,950.00	830,950.00	77,615.04	576,373.57	0.00	-254,576.43	30.64 %
	Category: R10 - Taxes - Sales Total:	**830,950.00**	**830,950.00**	**77,615.04**	**576,373.57**	**0.00**	**-254,576.43**	**30.64%**
	Revenue Total:	**830,950.00**	**830,950.00**	**77,615.04**	**576,373.57**	**0.00**	**-254,576.43**	**30.64%**
Expense								
Category: E62 - Intergovernmental Tsfr								
045-0400-5620	Xfer to General	830,950.00	830,950.00	71,371.00	570,968.00	0.00	259,982.00	31.29 %
	Category: E62 - Intergovernmental Tsfr Total:	**830,950.00**	**830,950.00**	**71,371.00**	**570,968.00**	**0.00**	**259,982.00**	**31.29%**
	Expense Total:	**830,950.00**	**830,950.00**	**71,371.00**	**570,968.00**	**0.00**	**259,982.00**	**31.29%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**6,244.04**	**5,405.57**	**0.00**	**5,405.57**	**0.00%**
	Fund: 045 - Park 1/8 SalesTax O & M Surplus (Deficit):	**0.00**	**0.00**	**6,244.04**	**5,405.57**	**0.00**	**5,405.57**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire								
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
051-0500-4150	State Turnback	28,000.00	28,000.00	0.00	20,349.12	0.00	-7,650.88	27.32 %
	Category: R15 - Taxes - Property Total:	**28,000.00**	**28,000.00**	**0.00**	**20,349.12**	**0.00**	**-7,650.88**	**27.32%**
	Revenue Total:	**28,000.00**	**28,000.00**	**0.00**	**20,349.12**	**0.00**	**-7,650.88**	**27.32%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E40 - Operations Expense								
051-0500-5410	Act 833 Expense	145,000.00	145,000.00	0.00	0.00	0.00	145,000.00	100.00 %
	Category: E40 - Operations Expense Total:	**145,000.00**	**145,000.00**	**0.00**	**0.00**	**0.00**	**145,000.00**	**100.00%**
	Expense Total:	**145,000.00**	**145,000.00**	**0.00**	**0.00**	**0.00**	**145,000.00**	**100.00%**
	Department: 0500 - Fire Surplus (Deficit):	**-117,000.00**	**-117,000.00**	**0.00**	**20,349.12**	**0.00**	**137,349.12**	**117.39%**
	Fund: 051 - Act 833 of 1991 Fire Surplus (Deficit):	**-117,000.00**	**-117,000.00**	**0.00**	**20,349.12**	**0.00**	**137,349.12**	**117.39%**
Fund: 055 - Fire 3/8 SalesTax								
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
055-0500-4120	Fire 3/8 Sales Tax	2,492,850.00	2,492,850.00	232,845.13	1,729,120.77	0.00	-763,729.23	30.64 %
	Category: R10 - Taxes - Sales Total:	**2,492,850.00**	**2,492,850.00**	**232,845.13**	**1,729,120.77**	**0.00**	**-763,729.23**	**30.64%**
	Revenue Total:	**2,492,850.00**	**2,492,850.00**	**232,845.13**	**1,729,120.77**	**0.00**	**-763,729.23**	**30.64%**
Expense								
Category: E62 - Intergovernmental Tsfr								
055-0500-5620	Xfer to General	2,492,850.00	2,492,850.00	214,114.00	1,712,912.00	0.00	779,938.00	31.29 %
	Category: E62 - Intergovernmental Tsfr Total:	**2,492,850.00**	**2,492,850.00**	**214,114.00**	**1,712,912.00**	**0.00**	**779,938.00**	**31.29%**
	Expense Total:	**2,492,850.00**	**2,492,850.00**	**214,114.00**	**1,712,912.00**	**0.00**	**779,938.00**	**31.29%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**18,731.13**	**16,208.77**	**0.00**	**16,208.77**	**0.00%**
	Fund: 055 - Fire 3/8 SalesTax Surplus (Deficit):	**0.00**	**0.00**	**18,731.13**	**16,208.77**	**0.00**	**16,208.77**	**0.00%**
Fund: 061 - Act 918 of 1983 Police								
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
061-0600-4410	Admin of Justice Revenue	15,000.00	15,000.00	1,555.40	11,485.19	0.00	-3,514.81	23.43 %
	Category: R40 - Fines & Forfeitures Total:	**15,000.00**	**15,000.00**	**1,555.40**	**11,485.19**	**0.00**	**-3,514.81**	**23.43%**
	Revenue Total:	**15,000.00**	**15,000.00**	**1,555.40**	**11,485.19**	**0.00**	**-3,514.81**	**23.43%**
Expense								
Category: E60 - Miscellaneous Expense								
061-0600-5600	Miscellaneous Expense	15,000.00	15,000.00	0.00	8,868.84	0.00	6,131.16	40.87 %
	Category: E60 - Miscellaneous Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**8,868.84**	**0.00**	**6,131.16**	**40.87%**
	Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**8,868.84**	**0.00**	**6,131.16**	**40.87%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,555.40**	**2,616.35**	**0.00**	**2,616.35**	**0.00%**
	Fund: 061 - Act 918 of 1983 Police Surplus (Deficit):	**0.00**	**0.00**	**1,555.40**	**2,616.35**	**0.00**	**2,616.35**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 062 - Act 988 of 1991 Emerg Veh								
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
062-0600-4402	Act 988 of 1991 Revenue	12,000.00	12,000.00	0.00	4,839.46	0.00	-7,160.54	59.67 %
	Category: R40 - Fines & Forfeitures Total:	**12,000.00**	**12,000.00**	**0.00**	**4,839.46**	**0.00**	**-7,160.54**	**59.67%**
	Revenue Total:	**12,000.00**	**12,000.00**	**0.00**	**4,839.46**	**0.00**	**-7,160.54**	**59.67%**
Expense								
Category: E40 - Operations Expense								
062-0600-5420	Act 988 Expense	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
	Category: E40 - Operations Expense Total:	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**12,000.00**	**100.00%**
	Expense Total:	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**12,000.00**	**100.00%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**4,839.46**	**0.00**	**4,839.46**	**0.00%**
	Fund: 062 - Act 988 of 1991 Emerg Veh Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**4,839.46**	**0.00**	**4,839.46**	**0.00%**
Fund: 066 - Federal Drug Control								
Department: 0600 - Police								
Revenue								
Category: R85 - Interest Revenue								
066-0600-4850	Interest Revenue	0.00	0.00	69.34	539.22	0.00	539.22	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
	Department: 0600 - Police Total:	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
	Fund: 066 - Federal Drug Control Total:	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
Fund: 068 - State Drug Control								
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
068-0600-4418	Drug Seizure Revenue	5,000.00	5,000.00	1,062.00	1,062.00	0.00	-3,938.00	78.76 %
	Category: R40 - Fines & Forfeitures Total:	**5,000.00**	**5,000.00**	**1,062.00**	**1,062.00**	**0.00**	**-3,938.00**	**78.76%**
Category: R85 - Interest Revenue								
068-0600-4850	Interest Revenue	0.00	0.00	101.27	785.26	0.00	785.26	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**101.27**	**785.26**	**0.00**	**785.26**	**0.00%**
	Revenue Total:	**5,000.00**	**5,000.00**	**1,163.27**	**1,847.26**	**0.00**	**-3,152.74**	**63.05%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E60 - Miscellaneous Expense								
068-0600-5600	Miscellaneous Expense	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Category: E60 - Miscellaneous Expense Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**100.00%**
	Expense Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**100.00%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,163.27**	**1,847.26**	**0.00**	**1,847.26**	**0.00%**
	Fund: 068 - State Drug Control Surplus (Deficit):	**0.00**	**0.00**	**1,163.27**	**1,847.26**	**0.00**	**1,847.26**	**0.00%**
Fund: 080 - Street Fund								
Department: 0140 - Stormwater								
Expense								
Category: E01 - Personnel Expense								
080-0140-5000	Salary Expense	433,680.60	433,680.60	25,661.65	236,788.81	0.00	196,891.79	45.40 %
080-0140-5010	Overtime Expense	695.00	695.00	3.22	1,816.59	0.00	-1,121.59	-161.38 %
080-0140-5020	FICA Expense	33,229.73	33,229.73	1,919.58	17,878.57	0.00	15,351.16	46.20 %
080-0140-5022	Unemployment Expense	140.00	140.00	0.00	80.72	0.00	59.28	42.34 %
080-0140-5025	Worker's Comp Expense	600.00	600.00	0.00	739.80	0.00	-139.80	-23.30 %
080-0140-5030	APERS Expense	66,546.34	66,546.34	3,931.84	36,555.05	0.00	29,991.29	45.07 %
080-0140-5040	Health Insurance Expense	87,370.92	87,370.92	5,175.86	42,030.95	0.00	45,339.97	51.89 %
080-0140-5050	Physical & Drug Screen Exp	300.00	300.00	0.00	126.00	0.00	174.00	58.00 %
080-0140-5055	Uniform Expense	5,000.00	5,000.00	0.00	497.50	0.00	4,502.50	90.05 %
080-0140-5060	Travel & Training Expense	12,000.00	12,000.00	175.00	595.00	0.00	11,405.00	95.04 %
	Category: E01 - Personnel Expense Total:	**639,562.59**	**639,562.59**	**36,867.15**	**337,108.99**	**0.00**	**302,453.60**	**47.29%**
Category: E10 - Building & Grounds Exp								
080-0140-5116	Communication Exp - Cellular	4,512.00	4,512.00	0.00	2,018.25	2,160.00	333.75	7.40 %
	Category: E10 - Building & Grounds Exp Total:	**4,512.00**	**4,512.00**	**0.00**	**2,018.25**	**2,160.00**	**333.75**	**7.40%**
Category: E20 - Vehicle Expense								
080-0140-5200	Fuel Expense	9,000.00	9,000.00	865.74	7,130.67	0.00	1,869.33	20.77 %
080-0140-5210	Service & Repair - Vehicle	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
080-0140-5218	Tire Expense	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
080-0140-5225	Insurance Expense - Vehicle	20.00	20.00	0.00	281.20	0.00	-261.20	-1,306.00 %
	Category: E20 - Vehicle Expense Total:	**27,020.00**	**27,020.00**	**865.74**	**7,411.87**	**0.00**	**19,608.13**	**72.57%**
Category: E30 - Supply Expense								
080-0140-5300	Supplies - Office	5,000.00	5,000.00	33.98	376.10	149.24	4,474.66	89.49 %
080-0140-5322	Supplies - Operating	17,700.00	17,700.00	140.88	559.35	1,106.96	16,033.69	90.59 %
080-0140-5380	Prisoner Care Expense	2,700.00	2,700.00	170.66	973.05	175.26	1,551.69	57.47 %
	Category: E30 - Supply Expense Total:	**25,400.00**	**25,400.00**	**345.52**	**1,908.50**	**1,431.46**	**22,060.04**	**86.85%**
Category: E40 - Operations Expense								
080-0140-5515	Elections or Permit Fee Exp	1,200.00	1,200.00	0.00	200.00	0.00	1,000.00	83.33 %
080-0140-5520	Public Education Expense	15,000.00	15,000.00	0.00	3,499.61	0.00	11,500.39	76.67 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Category: E40 - Operations Expense Total:	**16,200.00**	**16,200.00**	**0.00**	**3,699.61**	**0.00**	**12,500.39**	**77.16%**
Category: E55 - Professional Services								
080-0140-5571	Prof Services - Engineering	40,000.00	47,000.00	0.00	45,190.93	3,500.00	-1,690.93	-3.60 %
080-0140-5589	Prof Services - Printing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: E55 - Professional Services Total:	**41,000.00**	**48,000.00**	**0.00**	**45,190.93**	**3,500.00**	**-690.93**	**-1.44%**
	Expense Total:	**753,694.59**	**760,694.59**	**38,078.41**	**397,338.15**	**7,091.46**	**356,264.98**	**46.83%**
	Department: 0140 - Stormwater Total:	**753,694.59**	**760,694.59**	**38,078.41**	**397,338.15**	**7,091.46**	**356,264.98**	**46.83%**
Department: 0800 - Street								
Revenue								
Category: R15 - Taxes - Property								
080-0800-4150	State Turnback	1,761,000.00	1,761,000.00	150,812.62	1,157,202.91	0.00	-603,797.09	34.29 %
080-0800-4151	Saline County Treasurer	600,000.00	600,000.00	16,437.54	396,398.76	0.00	-203,601.24	33.93 %
	Category: R15 - Taxes - Property Total:	**2,361,000.00**	**2,361,000.00**	**167,250.16**	**1,553,601.67**	**0.00**	**-807,398.33**	**34.20%**
Category: R60 - Miscellaneous Revenue								
080-0800-4600	Miscellaneous Revenue	1,500.00	2,961.01	0.00	24,417.23	0.00	21,456.22	824.63 %
	Category: R60 - Miscellaneous Revenue Total:	**1,500.00**	**2,961.01**	**0.00**	**24,417.23**	**0.00**	**21,456.22**	**724.63%**
Category: R62 - Intergovernmental Tsfrs								
080-0800-4623	Xfer from Other Fund	0.00	440,000.00	0.00	0.00	0.00	-440,000.00	100.00 %
080-0800-4627	Xfer Designated Tax	2,055,494.00	2,055,494.00	171,291.00	1,370,328.00	0.00	-685,166.00	33.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	**2,055,494.00**	**2,495,494.00**	**171,291.00**	**1,370,328.00**	**0.00**	**-1,125,166.00**	**45.09%**
Category: R85 - Interest Revenue								
080-0800-4850	Interest Revenue	0.00	0.00	855.21	6,195.51	0.00	6,195.51	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**855.21**	**6,195.51**	**0.00**	**6,195.51**	**0.00%**
	Revenue Total:	**4,417,994.00**	**4,859,455.01**	**339,396.37**	**2,954,542.41**	**0.00**	**-1,904,912.60**	**39.20%**
Expense								
Category: E01 - Personnel Expense								
080-0800-5000	Salary Expense	1,083,485.07	1,083,485.07	79,744.47	713,438.60	0.00	370,046.47	34.15 %
080-0800-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	104,261.36	0.00	52,130.64	33.33 %
080-0800-5010	Overtime Expense	12,500.00	12,500.00	199.09	16,555.47	0.00	-4,055.47	-32.44 %
080-0800-5020	FICA Expense	83,842.86	83,842.86	5,992.25	54,834.21	0.00	29,008.65	34.60 %
080-0800-5022	Unemployment Expense	392.00	392.00	0.00	285.80	0.00	106.20	27.09 %
080-0800-5025	Worker's Comp Expense	22,000.00	22,000.00	0.00	23,397.26	0.00	-1,397.26	-6.35 %
080-0800-5030	APERS Expense	167,904.91	167,904.91	12,247.26	111,757.64	0.00	56,147.27	33.44 %
080-0800-5040	Health Insurance Expense	204,558.12	204,558.12	15,272.94	126,964.22	0.00	77,593.90	37.93 %
080-0800-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	106.20	354.10	0.00	1,445.90	80.33 %
080-0800-5055	Uniform Expense	20,000.00	20,000.00	492.32	8,164.75	0.00	11,835.25	59.18 %
080-0800-5060	Travel & Training Expense	18,000.00	18,000.00	0.00	5,514.06	0.00	12,485.94	69.37 %
	Category: E01 - Personnel Expense Total:	**1,770,874.96**	**1,770,874.96**	**127,087.20**	**1,165,527.47**	**0.00**	**605,347.49**	**34.18%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E10 - Building & Grounds Exp								
080-0800-5102	Repairs & Maint - Building	12,400.00	12,400.00	826.56	7,227.75	0.00	5,172.25	41.71 %
080-0800-5110	Utilities - Electric	140,784.00	140,784.00	14,662.45	106,176.56	0.00	34,607.44	24.58 %
080-0800-5111	Utilities - Gas	1,920.00	1,920.00	26.07	1,591.47	0.00	328.53	17.11 %
080-0800-5112	Utilities - Water	5,000.00	5,000.00	57.01	465.40	0.00	4,534.60	90.69 %
080-0800-5115	Com Exp - Tel Landline.Interne	8,712.00	8,712.00	972.36	7,669.12	123.00	919.88	10.56 %
080-0800-5116	Communication Exp - Cellular	8,784.00	8,784.00	0.00	5,098.00	6,600.00	-2,914.00	-33.17 %
080-0800-5120	Insurance - Property	21,346.00	21,346.00	0.00	0.00	0.00	21,346.00	100.00 %
080-0800-5130	Sanitation	6,000.00	6,000.00	773.87	4,997.11	386.89	616.00	10.27 %
080-0800-5140	Supplies - B&G	8,000.00	8,000.00	0.00	224.66	0.00	7,775.34	97.19 %
080-0800-5142	Janitorial Supplies and Main	5,000.00	5,000.00	0.00	1,281.92	0.00	3,718.08	74.36 %
080-0800-5145	Tools	14,000.00	14,000.00	438.87	7,508.62	393.80	6,097.58	43.55 %
	Category: E10 - Building & Grounds Exp Total:	**231,946.00**	**231,946.00**	**17,757.19**	**142,240.61**	**7,503.69**	**82,201.70**	**35.44%**
Category: E20 - Vehicle Expense								
080-0800-5200	Fuel Expense	90,000.00	90,000.00	8,672.56	66,556.89	-1,005.99	24,449.10	27.17 %
080-0800-5210	Service & Repair - Vehicle	84,000.00	84,000.00	636.75	46,425.91	9,478.23	28,095.86	33.45 %
080-0800-5218	Tire Expense	20,000.00	20,000.00	842.46	4,473.75	1,662.39	13,863.86	69.32 %
080-0800-5225	Insurance Expense - Vehicle	60,000.00	60,000.00	0.00	48,601.96	0.00	11,398.04	19.00 %
080-0800-5230	Radios	5,000.01	5,000.01	0.00	3,008.78	0.00	1,991.23	39.82 %
080-0800-5240	Equipment Rental	1,500.00	1,500.00	0.00	2,082.88	0.00	-582.88	-38.86 %
	Category: E20 - Vehicle Expense Total:	**260,500.01**	**260,500.01**	**10,151.77**	**171,150.17**	**10,134.63**	**79,215.21**	**30.41%**
Category: E30 - Supply Expense								
080-0800-5300	Supplies - Office	8,000.04	8,000.04	966.97	4,472.15	339.19	3,188.70	39.86 %
080-0800-5316	Supplies - Signs	30,000.00	30,000.00	0.00	4,171.40	0.00	25,828.60	86.10 %
080-0800-5322	Supplies - Operating	259,999.92	217,217.92	4,024.56	68,486.82	2,129.82	146,601.28	67.49 %
080-0800-5323	Material and Maint	210,000.00	211,461.01	3,676.52	107,392.72	672.40	103,395.89	48.90 %
080-0800-5350	Postage Expense	516.00	516.00	100.53	374.59	0.00	141.41	27.41 %
	Category: E30 - Supply Expense Total:	**508,515.96**	**467,194.97**	**8,768.58**	**184,897.68**	**3,141.41**	**279,155.88**	**59.75%**
Category: E40 - Operations Expense								
080-0800-5480	Dues & Subscriptions	17,200.00	17,200.00	642.21	1,585.15	247.88	15,366.97	89.34 %
080-0800-5530	Safety Program	5,000.00	5,000.00	0.00	453.40	0.00	4,546.60	90.93 %
080-0800-5535	Sales Tax Expense	4,000.00	4,000.00	18.00	33.00	0.00	3,967.00	99.18 %
080-0800-5546	Street Lights Installed	60,000.00	60,000.00	5,178.32	41,743.97	0.00	18,256.03	30.43 %
080-0800-5547	Traffic Signal Maintenance	40,000.00	40,000.00	0.00	822.17	638.00	38,539.83	96.35 %
	Category: E40 - Operations Expense Total:	**126,200.00**	**126,200.00**	**5,838.53**	**44,637.69**	**885.88**	**80,676.43**	**63.93%**
Category: E55 - Professional Services								
080-0800-5550	Prof Services - Acctg & Audit	25,250.00	25,250.00	0.00	23,207.05	2,042.95	0.00	0.00 %
080-0800-5553	Prof Services - Advertising	3,500.00	3,500.00	0.00	586.95	0.00	2,913.05	83.23 %
080-0800-5562	Prof Services - Bridge Inspection	1,500.00	1,500.00	0.00	710.98	0.00	789.02	52.60 %
080-0800-5571	Prof Services - Engineering	270,000.00	328,963.33	29,000.00	211,129.90	117,833.33	0.10	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0800-5586	Prof Services - Other	200,000.00	193,900.00	9,702.50	94,675.17	5,034.26	94,190.57	48.58 %
080-0800-5589	Prof Services - Printing	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E55 - Professional Services Total:	**500,750.00**	**553,613.33**	**38,702.50**	**330,310.05**	**124,910.54**	**98,392.74**	**17.77%**
Category: E60 - Miscellaneous Expense								
080-0800-5604	Hardware - New & Renewals	1,000.00	1,000.00	0.00	701.66	0.00	298.34	29.83 %
080-0800-5608	Software - New & Renewals	58,000.00	116,390.25	8,466.21	82,201.25	39,259.14	-5,070.14	-4.36 %
080-0800-5614	Copiers & Maintenance	1,776.00	1,776.00	147.24	1,031.68	821.35	-77.03	-4.34 %
	Category: E60 - Miscellaneous Expense Total:	**60,776.00**	**119,166.25**	**8,613.45**	**83,934.59**	**40,080.49**	**-4,848.83**	**-4.07%**
Category: E72 - Bond Expense								
080-0800-5840	Principal for Loans	189,077.04	189,078.04	15,840.96	125,137.16	63,940.17	0.71	0.00 %
	Category: E72 - Bond Expense Total:	**189,077.04**	**189,078.04**	**15,840.96**	**125,137.16**	**63,940.17**	**0.71**	**0.00%**
Category: E80 - Capital Assets								
080-0800-5810	Capital Assets - Equipment	40,000.00	68,892.76	4,075.44	4,075.44	0.00	64,817.32	94.08 %
080-0800-5816	Capital Assets - Infrastructure	50,000.00	516,100.00	0.00	0.00	0.00	516,100.00	100.00 %
080-0800-5898	Capital Asset Contra	0.00	0.00	0.00	136,184.09	0.00	-136,184.09	0.00 %
	Category: E80 - Capital Assets Total:	**90,000.00**	**584,992.76**	**4,075.44**	**140,259.53**	**0.00**	**444,733.23**	**76.02%**
Category: E85 - Interest Expense								
080-0800-5850	Interest Expense	33,821.04	33,822.04	2,733.93	23,461.96	10,359.40	0.68	0.00 %
	Category: E85 - Interest Expense Total:	**33,821.04**	**33,822.04**	**2,733.93**	**23,461.96**	**10,359.40**	**0.68**	**0.00%**
	Expense Total:	**3,772,461.01**	**4,337,388.36**	**239,569.55**	**2,411,556.91**	**260,956.21**	**1,664,875.24**	**38.38%**
	Department: 0800 - Street Surplus (Deficit):	**645,532.99**	**522,066.65**	**99,826.82**	**542,985.50**	**-260,956.21**	**-240,037.36**	**45.98%**
	Fund: 080 - Street Fund Surplus (Deficit):	**-108,161.60**	**-238,627.94**	**61,748.41**	**145,647.35**	**-268,047.67**	**116,227.62**	**48.71%**
Fund: 090 - Long Term Governmental Capital Asset Fund								
Department: 0200 - Animal Control								
Expense								
Category: E80 - Capital Assets								
090-0200-5898	Capital Asset Contra	0.00	0.00	0.00	-57,921.37	0.00	57,921.37	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**0.00**	**0.00**	**-57,921.37**	**0.00**	**57,921.37**	**0.00%**
Category: E85 - Interest Expense								
090-0200-5855	Loss	0.00	0.00	0.00	-10,200.00	0.00	10,200.00	0.00 %
	Category: E85 - Interest Expense Total:	**0.00**	**0.00**	**0.00**	**-10,200.00**	**0.00**	**10,200.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-68,121.37**	**0.00**	**68,121.37**	**0.00%**
	Department: 0200 - Animal Control Total:	**0.00**	**0.00**	**0.00**	**-68,121.37**	**0.00**	**68,121.37**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0410 - Parks - Mills Park & Pool								
Expense								
Category: E80 - Capital Assets								
090-0410-5898	Capital Asset Contra	0.00	0.00	0.00	-5,000.00	0.00	5,000.00	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**0.00**	**0.00**	**-5,000.00**	**0.00**	**5,000.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-5,000.00**	**0.00**	**5,000.00**	**0.00%**
	Department: 0410 - Parks - Mills Park & Pool Total:	**0.00**	**0.00**	**0.00**	**-5,000.00**	**0.00**	**5,000.00**	**0.00%**
Department: 0430 - Parks - Bishop								
Expense								
Category: E80 - Capital Assets								
090-0430-5898	Capital Asset Contra	0.00	0.00	0.00	-306,723.25	0.00	306,723.25	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**0.00**	**0.00**	**-306,723.25**	**0.00**	**306,723.25**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-306,723.25**	**0.00**	**306,723.25**	**0.00%**
	Department: 0430 - Parks - Bishop Total:	**0.00**	**0.00**	**0.00**	**-306,723.25**	**0.00**	**306,723.25**	**0.00%**
Department: 0600 - Police								
Expense								
Category: E80 - Capital Assets								
090-0600-5851	Amortization Expense	0.00	0.00	0.00	18,795.21	0.00	-18,795.21	0.00 %
090-0600-5898	Capital Asset Contra	0.00	0.00	7,068.49	7,068.49	0.00	-7,068.49	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**0.00**	**7,068.49**	**25,863.70**	**0.00**	**-25,863.70**	**0.00%**
Category: E85 - Interest Expense								
090-0600-5855	Loss	0.00	0.00	-7,068.49	539.45	0.00	-539.45	0.00 %
	Category: E85 - Interest Expense Total:	**0.00**	**0.00**	**-7,068.49**	**539.45**	**0.00**	**-539.45**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**26,403.15**	**0.00**	**-26,403.15**	**0.00%**
	Department: 0600 - Police Total:	**0.00**	**0.00**	**0.00**	**26,403.15**	**0.00**	**-26,403.15**	**0.00%**
Department: 0800 - Street								
Expense								
Category: E80 - Capital Assets								
090-0800-5898	Capital Asset Contra	0.00	0.00	0.00	-138,638.61	0.00	138,638.61	0.00 %
	Category: E80 - Capital Assets Total:	**0.00**	**0.00**	**0.00**	**-138,638.61**	**0.00**	**138,638.61**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-138,638.61**	**0.00**	**138,638.61**	**0.00%**
	Department: 0800 - Street Total:	**0.00**	**0.00**	**0.00**	**-138,638.61**	**0.00**	**138,638.61**	**0.00%**
	Fund: 090 - Long Term Governmental Capital Asset Fund Total:	**0.00**	**0.00**	**0.00**	**-492,080.08**	**0.00**	**492,080.08**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 110 - Special Redemp - 2016 Bond								
Department: 0000 - Administration								
Expense								
Category: E72 - Bond Expense								
110-0000-5722	Bond Principal Pmt	0.00	0.00	0.00	1,600,000.00	0.00	-1,600,000.00	0.00 %
Category: E72 - Bond Expense Total:		**0.00**	**0.00**	**0.00**	**1,600,000.00**	**0.00**	**-1,600,000.00**	**0.00%**
Expense Total:		**0.00**	**0.00**	**0.00**	**1,600,000.00**	**0.00**	**-1,600,000.00**	**0.00%**
Department: 0000 - Administration Total:		**0.00**	**0.00**	**0.00**	**1,600,000.00**	**0.00**	**-1,600,000.00**	**0.00%**
Department: 0100 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
110-0100-4623	Xfer from Other Fund	30,000.00	30,000.00	2,240.25	1,599,480.48	0.00	1,569,480.48	5,331.60 %
Category: R62 - Intergovernmental Tsfrs Total:		**30,000.00**	**30,000.00**	**2,240.25**	**1,599,480.48**	**0.00**	**1,569,480.48**	**5,231.60%**
Category: R85 - Interest Revenue								
110-0100-4855	Gain on Investment	0.00	0.00	13.76	703.10	0.00	703.10	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**13.76**	**703.10**	**0.00**	**703.10**	**0.00%**
Revenue Total:		**30,000.00**	**30,000.00**	**2,254.01**	**1,600,183.58**	**0.00**	**1,570,183.58**	**5,233.95%**
Department: 0100 - Administration Total:		**30,000.00**	**30,000.00**	**2,254.01**	**1,600,183.58**	**0.00**	**1,570,183.58**	**5,233.95%**
Fund: 110 - Special Redemp - 2016 Bond Surplus (Deficit):		**30,000.00**	**30,000.00**	**2,254.01**	**183.58**	**0.00**	**-29,816.42**	**99.39%**
Fund: 113 - Debt Service Reserve Fund								
Department: 0100 - Administration								
Revenue								
Category: R85 - Interest Revenue								
113-0100-4850	Interest Revenue	30,000.00	30,000.00	2,240.25	17,745.55	0.00	-12,254.45	40.85 %
Category: R85 - Interest Revenue Total:		**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**-12,254.45**	**40.85%**
Revenue Total:		**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**-12,254.45**	**40.85%**
Expense								
Category: E62 - Intergovernmental Tsfr								
113-0100-5626	Xfer to other fund	30,000.00	30,000.00	2,240.25	17,745.55	0.00	12,254.45	40.85 %
Category: E62 - Intergovernmental Tsfr Total:		**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**12,254.45**	**40.85%**
Expense Total:		**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**12,254.45**	**40.85%**
Department: 0100 - Administration Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 113 - Debt Service Reserve Fund Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 114 - 2016 Bond Fund								
Department: 0000 - Administration								
Expense								
Category: E72 - Bond Expense								
114-0000-5722	Bond Principle Pmt	1,672,525.00	1,672,525.00	0.00	0.00	0.00	1,672,525.00	100.00 %
114-0000-5724	Bond Fees	950.00	950.00	0.00	0.00	0.00	950.00	100.00 %
	Category: E72 - Bond Expense Total:	**1,673,475.00**	**1,673,475.00**	**0.00**	**0.00**	**0.00**	**1,673,475.00**	**100.00%**
Category: E85 - Interest Expense								
114-0000-5850	Interest Expense	1,672,525.00	1,672,525.00	0.00	173,715.63	0.00	1,498,809.37	89.61 %
	Category: E85 - Interest Expense Total:	**1,672,525.00**	**1,672,525.00**	**0.00**	**173,715.63**	**0.00**	**1,498,809.37**	**89.61%**
	Expense Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**173,715.63**	**0.00**	**3,172,284.37**	**94.81%**
	Department: 0000 - Administration Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**173,715.63**	**0.00**	**3,172,284.37**	**94.81%**
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
114-0100-4610	Loan Proceeds	3,325,000.00	3,325,000.00	310,460.17	2,305,494.32	0.00	-1,019,505.68	30.66 %
	Category: R10 - Taxes - Sales Total:	**3,325,000.00**	**3,325,000.00**	**310,460.17**	**2,305,494.32**	**0.00**	**-1,019,505.68**	**30.66%**
	Revenue Total:	**3,325,000.00**	**3,325,000.00**	**310,460.17**	**2,305,494.32**	**0.00**	**-1,019,505.68**	**30.66%**
	Department: 0100 - Administration Total:	**3,325,000.00**	**3,325,000.00**	**310,460.17**	**2,305,494.32**	**0.00**	**-1,019,505.68**	**30.66%**
Department: 0400 - Parks								
Revenue								
Category: R85 - Interest Revenue								
114-0400-4850	Interest Revenue	50,000.00	50,000.00	2,706.26	27,778.27	0.00	-22,221.73	44.44 %
	Category: R85 - Interest Revenue Total:	**50,000.00**	**50,000.00**	**2,706.26**	**27,778.27**	**0.00**	**-22,221.73**	**44.44%**
	Revenue Total:	**50,000.00**	**50,000.00**	**2,706.26**	**27,778.27**	**0.00**	**-22,221.73**	**44.44%**
Expense								
Category: E62 - Intergovernmental Tsfr								
114-0400-5626	Xfer to other fund	0.00	0.00	0.00	1,581,734.93	0.00	-1,581,734.93	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**0.00**	**1,581,734.93**	**0.00**	**-1,581,734.93**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**1,581,734.93**	**0.00**	**-1,581,734.93**	**0.00%**
	Department: 0400 - Parks Surplus (Deficit):	**50,000.00**	**50,000.00**	**2,706.26**	**-1,553,956.66**	**0.00**	**-1,603,956.66**	**3,207.91%**
	Fund: 114 - 2016 Bond Fund Surplus (Deficit):	**29,000.00**	**29,000.00**	**313,166.43**	**577,822.03**	**0.00**	**548,822.03**	**-1,892.49%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 167 - 2024 Amend 78								
Department: 0100 - Administration								
Expense								
Category: E62 - Intergovernmental Tsfr								
167-0100-5626	Xfer to Other	0.00	73,194.00	0.00	73,193.75	0.00	0.25	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
	Expense Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
	Department: 0100 - Administration Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
	Fund: 167 - 2024 Amend 78 Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
Fund: 182 - 2023 Improvement Revenue Bond Fund								
Department: 0800 - Street								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
182-0800-4627	Xfer from Other	513,110.00	513,110.00	54,001.96	355,111.70	0.00	-157,998.30	30.79 %
	Category: R62 - Intergovernmental Tsfrs Total:	**513,110.00**	**513,110.00**	**54,001.96**	**355,111.70**	**0.00**	**-157,998.30**	**30.79%**
Category: R85 - Interest Revenue								
182-0800-4850	Interest Revenue	5,000.00	5,000.00	726.49	4,031.41	0.00	-968.59	19.37 %
	Category: R85 - Interest Revenue Total:	**5,000.00**	**5,000.00**	**726.49**	**4,031.41**	**0.00**	**-968.59**	**19.37%**
	Revenue Total:	**518,110.00**	**518,110.00**	**54,728.45**	**359,143.11**	**0.00**	**-158,966.89**	**30.68%**
Expense								
Category: E72 - Bond Expense								
182-0800-5722	Bond Principal Pmt	70,000.00	70,000.00	221,030.00	291,030.00	0.00	-221,030.00	-315.76 %
182-0800-5724	Bond Fees	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00 %
	Category: E72 - Bond Expense Total:	**72,500.00**	**72,500.00**	**221,030.00**	**293,530.00**	**0.00**	**-221,030.00**	**-304.87%**
Category: E85 - Interest Expense								
182-0800-5850	Interest Expense	443,110.00	443,110.00	0.00	222,080.00	0.00	221,030.00	49.88 %
	Category: E85 - Interest Expense Total:	**443,110.00**	**443,110.00**	**0.00**	**222,080.00**	**0.00**	**221,030.00**	**49.88%**
	Expense Total:	**515,610.00**	**515,610.00**	**221,030.00**	**515,610.00**	**0.00**	**0.00**	**0.00%**
	Department: 0800 - Street Surplus (Deficit):	**2,500.00**	**2,500.00**	**-166,301.55**	**-156,466.89**	**0.00**	**-158,966.89**	**6,358.68%**
	Fund: 182 - 2023 Improvement Revenue Bond Fund Surplus (Deficit):	**2,500.00**	**2,500.00**	**-166,301.55**	**-156,466.89**	**0.00**	**-158,966.89**	**6,358.68%**
Fund: 183 - 2023 Street Bond DSR								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
183-0800-4850	Interest Revenue	22,000.00	22,000.00	1,800.99	14,190.43	0.00	-7,809.57	35.50 %
	Category: R85 - Interest Revenue Total:	**22,000.00**	**22,000.00**	**1,800.99**	**14,190.43**	**0.00**	**-7,809.57**	**35.50%**
	Revenue Total:	**22,000.00**	**22,000.00**	**1,800.99**	**14,190.43**	**0.00**	**-7,809.57**	**35.50%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
183-0800-5626	Xfer to Other	22,000.00	22,000.00	12,236.38	24,366.39	0.00	-2,366.39	-10.76 %
	Category: E62 - Intergovernmental Tsfr Total:	**22,000.00**	**22,000.00**	**12,236.38**	**24,366.39**	**0.00**	**-2,366.39**	**-10.76%**
	Expense Total:	**22,000.00**	**22,000.00**	**12,236.38**	**24,366.39**	**0.00**	**-2,366.39**	**-10.76%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**-10,435.39**	**-10,175.96**	**0.00**	**-10,175.96**	**0.00%**
	Fund: 183 - 2023 Street Bond DSR Surplus (Deficit):	**0.00**	**0.00**	**-10,435.39**	**-10,175.96**	**0.00**	**-10,175.96**	**0.00%**
Fund: 185 - Street Bond 2016 DS								
Department: 0800 - Street								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
185-0800-4627	Xfer from Other	636,207.00	636,207.00	51,345.00	412,326.46	0.00	-223,880.54	35.19 %
	Category: R62 - Intergovernmental Tsfrs Total:	**636,207.00**	**636,207.00**	**51,345.00**	**412,326.46**	**0.00**	**-223,880.54**	**35.19%**
Category: R85 - Interest Revenue								
185-0800-4850	Interest Revenue	5,000.00	5,000.00	962.45	6,441.47	0.00	1,441.47	128.83 %
	Category: R85 - Interest Revenue Total:	**5,000.00**	**5,000.00**	**962.45**	**6,441.47**	**0.00**	**1,441.47**	**28.83%**
	Revenue Total:	**641,207.00**	**641,207.00**	**52,307.45**	**418,767.93**	**0.00**	**-222,439.07**	**34.69%**
Expense								
Category: E72 - Bond Expense								
185-0800-5722	Bond Principal Pmt	395,000.00	395,000.00	0.00	395,000.00	0.00	0.00	0.00 %
185-0800-5724	Bond Fees	1,002.00	1,002.00	83.33	666.64	0.00	335.36	33.47 %
185-0800-5750	Interest Expense	241,207.00	241,207.00	118,134.38	241,206.26	0.00	0.74	0.00 %
	Category: E72 - Bond Expense Total:	**637,209.00**	**637,209.00**	**118,217.71**	**636,872.90**	**0.00**	**336.10**	**0.05%**
	Expense Total:	**637,209.00**	**637,209.00**	**118,217.71**	**636,872.90**	**0.00**	**336.10**	**0.05%**
	Department: 0800 - Street Surplus (Deficit):	**3,998.00**	**3,998.00**	**-65,910.26**	**-218,104.97**	**0.00**	**-222,102.97**	**5,555.35%**
	Fund: 185 - Street Bond 2016 DS Surplus (Deficit):	**3,998.00**	**3,998.00**	**-65,910.26**	**-218,104.97**	**0.00**	**-222,102.97**	**5,555.35%**
Fund: 186 - Street Bond 2016 DSR								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
186-0800-4850	Interest Revenue	10,000.00	10,000.00	998.81	7,804.61	0.00	-2,195.39	21.95 %
	Category: R85 - Interest Revenue Total:	**10,000.00**	**10,000.00**	**998.81**	**7,804.61**	**0.00**	**-2,195.39**	**21.95%**
	Revenue Total:	**10,000.00**	**10,000.00**	**998.81**	**7,804.61**	**0.00**	**-2,195.39**	**21.95%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
186-0800-5626	Xfer to Other	1,500.00	1,500.00	0.00	2,026.90	0.00	-526.90	-35.13 %
Category: E62 - Intergovernmental Tsfr Total:		**1,500.00**	**1,500.00**	**0.00**	**2,026.90**	**0.00**	**-526.90**	**-35.13%**
Expense Total:		**1,500.00**	**1,500.00**	**0.00**	**2,026.90**	**0.00**	**-526.90**	**-35.13%**
Department: 0800 - Street Surplus (Deficit):		**8,500.00**	**8,500.00**	**998.81**	**5,777.71**	**0.00**	**-2,722.29**	**32.03%**
Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):		**8,500.00**	**8,500.00**	**998.81**	**5,777.71**	**0.00**	**-2,722.29**	**32.03%**
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
188-0800-4850	Interest Revenue	0.00	0.00	0.00	2,367.81	0.00	2,367.81	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**0.00**	**2,367.81**	**0.00**	**2,367.81**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**0.00**	**2,367.81**	**0.00**	**2,367.81**	**0.00%**
Expense								
Category: E90 - Construction Projects								
188-0800-5900	Construction	1.00	37,001.00	0.00	6,918.34	0.00	30,082.66	81.30 %
Category: E90 - Construction Projects Total:		**1.00**	**37,001.00**	**0.00**	**6,918.34**	**0.00**	**30,082.66**	**81.30%**
Expense Total:		**1.00**	**37,001.00**	**0.00**	**6,918.34**	**0.00**	**30,082.66**	**81.30%**
Department: 0800 - Street Surplus (Deficit):		**-1.00**	**-37,001.00**	**0.00**	**-4,550.53**	**0.00**	**32,450.47**	**87.70%**
Fund: 188 - 2023 Improvement Fund Surplus (Deficit):		**-1.00**	**-37,001.00**	**0.00**	**-4,550.53**	**0.00**	**32,450.47**	**87.70%**
Fund: 500 - Water Fund								
Department: 0000 - Administration								
Expense								
Category: E55 - Professional Services								
500-0000-5501	Bad Debt Expense	60,000.00	60,000.00	149.43	630.97	0.00	59,369.03	98.95 %
Category: E55 - Professional Services Total:		**60,000.00**	**60,000.00**	**149.43**	**630.97**	**0.00**	**59,369.03**	**98.95%**
Expense Total:		**60,000.00**	**60,000.00**	**149.43**	**630.97**	**0.00**	**59,369.03**	**98.95%**
Department: 0000 - Administration Total:		**60,000.00**	**60,000.00**	**149.43**	**630.97**	**0.00**	**59,369.03**	**98.95%**
Department: 0900 - Water								
Revenue								
Category: R50 - Sale of Services								
500-0900-4504	CAW Pass thru Fees	185,000.00	185,000.00	1,090.64	5,867.94	0.00	-179,132.06	96.83 %
500-0900-4536	Penalties	360,000.00	360,000.00	31,161.81	246,371.20	0.00	-113,628.80	31.56 %
500-0900-4537	Insufficient Check Fee	5,000.00	5,000.00	975.00	5,930.00	0.00	930.00	118.60 %
500-0900-4540	Sales - CAW System Devel	6,529.00	6,529.00	1,275.00	8,700.00	0.00	2,171.00	133.25 %
500-0900-4542	Sales - FSDWA	41,900.00	41,900.00	3,545.52	28,137.75	0.00	-13,762.25	32.85 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-4544	W was MIsc now One Time Charges	15,000.00	15,000.00	1,672.50	9,981.25	-11,400.00	-16,418.75	109.46 %
500-0900-4548	Sales - Pump Maintenance	20,000.00	20,000.00	1,657.60	12,011.40	0.00	-7,988.60	39.94 %
500-0900-4550	Sales - Service Charges	50,000.00	50,000.00	6,520.00	52,535.00	0.00	2,535.00	105.07 %
500-0900-4554	Sales - Water	4,223,576.00	4,223,576.00	368,126.12	2,624,698.96	0.00	-1,598,877.04	37.86 %
500-0900-4556	Sales - Water Connections	20,000.00	20,000.00	4,208.00	19,728.00	0.00	-272.00	1.36 %
500-0900-4561	Sales Tax Revenue	390,000.00	390,000.00	34,864.90	249,368.53	0.00	-140,631.47	36.06 %
500-0900-4566	Woodland Hills Watershed	10,992.00	10,992.00	0.00	0.00	0.00	-10,992.00	100.00 %
	Category: R50 - Sale of Services Total:	**5,327,997.00**	**5,327,997.00**	**455,097.09**	**3,263,330.03**	**-11,400.00**	**-2,076,066.97**	**38.97%**
Category: R60 - Miscellaneous Revenue								
500-0900-4600	Miscellaneous Revenue	5,000.00	5,000.00	500.00	4,476.04	0.00	-523.96	10.48 %
	Category: R60 - Miscellaneous Revenue Total:	**5,000.00**	**5,000.00**	**500.00**	**4,476.04**	**0.00**	**-523.96**	**10.48%**
Category: R62 - Intergovernmental Tsfrs								
500-0900-4623	Xfer from Other	887,407.00	913,647.00	0.00	730,416.56	0.00	-183,230.44	20.05 %
	Category: R62 - Intergovernmental Tsfrs Total:	**887,407.00**	**913,647.00**	**0.00**	**730,416.56**	**0.00**	**-183,230.44**	**20.05%**
Category: R64 - Reimbursement								
500-0900-4640	Reimbursement Revenue	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
Category: R66 - Sale of Equipment								
500-0900-4900	Sale of Capital Assets	0.00	0.00	0.00	30,800.00	0.00	30,800.00	0.00 %
	Category: R66 - Sale of Equipment Total:	**0.00**	**0.00**	**0.00**	**30,800.00**	**0.00**	**30,800.00**	**0.00%**
Category: R85 - Interest Revenue								
500-0900-4850	Interest Revenue	0.00	0.00	785.21	6,106.35	0.00	6,106.35	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**785.21**	**6,106.35**	**0.00**	**6,106.35**	**0.00%**
	Revenue Total:	**6,270,404.00**	**6,296,644.00**	**456,382.30**	**4,035,128.98**	**-11,400.00**	**-2,272,915.02**	**36.10%**
Expense								
Category: E01 - Personnel Expense								
500-0900-5000	Salary Expense	1,036,858.85	1,036,858.85	65,136.97	616,185.93	0.00	420,672.92	40.57 %
500-0900-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	104,261.36	0.00	52,130.64	33.33 %
500-0900-5010	Overtime Expense	15,000.00	15,000.00	2,020.77	15,512.98	0.00	-512.98	-3.42 %
500-0900-5020	FICA Expense	80,467.20	80,467.20	5,027.56	47,356.24	0.00	33,110.96	41.15 %
500-0900-5022	Unemployment Expense	322.00	322.00	10.94	284.06	0.00	37.94	11.78 %
500-0900-5025	Worker's Comp Expense	30,094.00	30,094.00	0.00	10,441.10	0.00	19,652.90	65.31 %
500-0900-5030	APERS Expense	159,260.42	159,260.42	10,143.45	95,412.00	0.00	63,848.42	40.09 %
500-0900-5040	Health Insurance Expense	199,669.80	199,669.80	13,214.14	105,706.07	0.00	93,963.73	47.06 %
500-0900-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	623.15	0.00	1,176.85	65.38 %
500-0900-5054	Bring Your Own Device - Phone	0.00	0.00	75.00	600.00	0.00	-600.00	0.00 %
500-0900-5055	Uniform Expense	16,000.00	16,000.00	26.16	3,463.90	0.00	12,536.10	78.35 %
500-0900-5060	Travel & Training Expense	15,000.00	15,000.00	319.19	5,339.12	35.00	9,625.88	64.17 %
	Category: E01 - Personnel Expense Total:	**1,710,864.27**	**1,710,864.27**	**109,006.85**	**1,005,185.91**	**35.00**	**705,643.36**	**41.24%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E10 - Building & Grounds Exp								
500-0900-5102	Repairs & Maint - Building	6,000.00	6,000.00	377.61	4,522.29	2,604.05	-1,126.34	-18.77 %
500-0900-5110	Utilities - Electric	51,048.00	51,048.00	4,558.22	33,637.19	0.00	17,410.81	34.11 %
500-0900-5111	Utilities - Gas	2,500.00	2,500.00	57.16	1,207.03	0.00	1,292.97	51.72 %
500-0900-5112	Utilities - Water	500.00	500.00	30.06	229.83	0.00	270.17	54.03 %
500-0900-5115	Com Exp - Tel Landline.Interne	6,660.00	6,660.00	723.42	5,678.67	123.00	858.33	12.89 %
500-0900-5116	Communication Exp - Cellular	12,480.00	12,480.00	0.00	6,613.90	6,600.00	-733.90	-5.88 %
500-0900-5120	Insurance - Property	22,368.00	22,368.00	0.00	0.00	0.00	22,368.00	100.00 %
500-0900-5130	Sanitation	6,010.78	6,010.78	1,159.28	2,030.02	32.34	3,948.42	65.69 %
500-0900-5142	Janitorial Supplies and Main	3,000.00	3,000.00	0.00	836.24	0.00	2,163.76	72.13 %
500-0900-5145	Tools	21,000.00	21,000.00	1,105.66	6,667.98	2,417.50	11,914.52	56.74 %
	Category: E10 - Building & Grounds Exp Total:	**131,566.78**	**131,566.78**	**8,011.41**	**61,423.15**	**11,776.89**	**58,366.74**	**44.36%**
Category: E20 - Vehicle Expense								
500-0900-5200	Fuel Expense	62,000.00	62,000.00	5,727.25	40,365.05	4,173.55	17,461.40	28.16 %
500-0900-5210	Service & Repair - Vehicle	20,000.00	20,000.00	18.15	15,043.75	3,049.80	1,906.45	9.53 %
500-0900-5218	Tire Expense	15,000.00	15,000.00	1,425.98	2,313.83	2,737.26	9,948.91	66.33 %
500-0900-5225	Insurance Expense - Vehicle	10,281.00	10,281.00	0.00	20,431.10	0.00	-10,150.10	-98.73 %
	Category: E20 - Vehicle Expense Total:	**107,281.00**	**107,281.00**	**7,171.38**	**78,153.73**	**9,960.61**	**19,166.66**	**17.87%**
Category: E30 - Supply Expense								
500-0900-5300	Supplies - Office	6,000.00	6,000.00	571.95	5,655.86	151.56	192.58	3.21 %
500-0900-5322	Supplies - Operating	140,000.00	146,200.00	15,330.59	145,006.14	21,382.02	-20,188.16	-13.81 %
500-0900-5350	Postage Expense	2,000.00	2,000.00	130.91	1,067.14	0.00	932.86	46.64 %
500-0900-5360	Cost of Water from CAW	2,070,502.00	2,070,502.00	154,375.30	1,067,884.34	0.00	1,002,617.66	48.42 %
	Category: E30 - Supply Expense Total:	**2,218,502.00**	**2,224,702.00**	**170,408.75**	**1,219,613.48**	**21,533.58**	**983,554.94**	**44.21%**
Category: E40 - Operations Expense								
500-0900-5475	Credit Card Fees	0.00	0.00	0.00	10.10	50.00	-60.10	0.00 %
500-0900-5480	Dues & Subscriptions	40,000.00	40,000.00	2,939.56	19,023.69	2,127.82	18,848.49	47.12 %
500-0900-5515	Elections or Permit Fee Exp	42,000.00	42,000.00	30,326.40	30,326.40	0.00	11,673.60	27.79 %
500-0900-5530	Safety Program	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
500-0900-5535	Sales Tax Expense	390,000.00	390,000.00	33,562.00	240,563.74	0.00	149,436.26	38.32 %
	Category: E40 - Operations Expense Total:	**478,000.00**	**478,000.00**	**66,827.96**	**289,923.93**	**2,177.82**	**185,898.25**	**38.89%**
Category: E55 - Professional Services								
500-0900-5550	Prof Services - Acctg & Audit	14,350.00	14,350.00	0.00	13,392.95	957.05	0.00	0.00 %
500-0900-5553	Prof Services - Advertising	2,000.00	2,000.00	1,147.95	2,303.24	0.00	-303.24	-15.16 %
500-0900-5571	Prof Services - Engineering	60,000.00	72,183.34	0.00	0.00	12,183.34	60,000.00	83.12 %
500-0900-5586	Prof Services - Other	110,000.00	110,000.00	16,425.29	32,864.32	2,936.22	74,199.46	67.45 %
500-0900-5589	Prof Services - Printing	55,000.00	55,000.00	9,479.62	36,925.83	19,000.00	-925.83	-1.68 %
	Category: E55 - Professional Services Total:	**241,350.00**	**253,533.34**	**27,052.86**	**85,486.34**	**35,076.61**	**132,970.39**	**52.45%**
Category: E60 - Miscellaneous Expense								
500-0900-5600	Miscellaneous Expense	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-5604	Hardware - New & Renewals	12,000.00	12,000.00	3,416.73	7,952.72	0.00	4,047.28	33.73 %
500-0900-5608	Software - New & Renewals	89,000.00	147,390.25	8,466.20	83,068.37	39,259.13	25,062.75	17.00 %
500-0900-5614	Copiers & Maintenance	1,534.00	1,534.00	137.98	902.22	456.67	175.11	11.42 %
	Category: E60 - Miscellaneous Expense Total:	**107,534.00**	**165,924.25**	**12,020.91**	**91,923.31**	**39,715.80**	**34,285.14**	**20.66%**
Category: E62 - Intergovernmental Tsfr								
500-0900-5626	Xfer to Other	187,500.00	490,086.00	20,520.08	433,482.99	0.00	56,603.01	11.55 %
	Category: E62 - Intergovernmental Tsfr Total:	**187,500.00**	**490,086.00**	**20,520.08**	**433,482.99**	**0.00**	**56,603.01**	**11.55%**
Category: E72 - Bond Expense								
500-0900-5724	Bond Fees	85,000.00	85,000.00	2,573.56	21,166.12	5,230.46	58,603.42	68.95 %
	Category: E72 - Bond Expense Total:	**85,000.00**	**85,000.00**	**2,573.56**	**21,166.12**	**5,230.46**	**58,603.42**	**68.95%**
Category: E80 - Capital Assets								
500-0900-5800	Capital Asset - Land	50,000.00	50,000.00	8,050.00	52,049.50	11,940.00	-13,989.50	-27.98 %
500-0900-5816	Capital Assets - Infrastructure	190,001.00	860,303.48	38,900.00	422,096.64	352,454.17	85,752.67	9.97 %
500-0900-5824	Depreciation Expense	649,907.00	649,907.00	0.00	12,470.64	0.00	637,436.36	98.08 %
	Category: E80 - Capital Assets Total:	**889,908.00**	**1,560,210.48**	**46,950.00**	**486,616.78**	**364,394.17**	**709,199.53**	**45.46%**
Category: E85 - Interest Expense								
500-0900-5850	Interest Expense	74,629.00	76,229.00	8,148.18	115,511.96	21,811.13	-61,094.09	-80.15 %
500-0900-5855	Loss	0.00	0.00	0.00	15,400.00	0.00	-15,400.00	0.00 %
	Category: E85 - Interest Expense Total:	**74,629.00**	**76,229.00**	**8,148.18**	**130,911.96**	**21,811.13**	**-76,494.09**	**-100.35%**
	Expense Total:	**6,232,135.05**	**7,283,397.12**	**478,691.94**	**3,903,887.70**	**511,712.07**	**2,867,797.35**	**39.37%**
	Department: 0900 - Water Surplus (Deficit):	**38,268.95**	**-986,753.12**	**-22,309.64**	**131,241.28**	**-523,112.07**	**594,882.33**	**60.29%**
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
500-0950-4552	Sales - Wastewater	6,137,400.00	6,137,400.00	541,504.67	4,164,115.54	0.00	-1,973,284.46	32.15 %
500-0950-4558	Sales - WW Connections	15,000.00	15,000.00	2,400.00	19,800.00	0.00	4,800.00	132.00 %
	Category: R50 - Sale of Services Total:	**6,152,400.00**	**6,152,400.00**	**543,904.67**	**4,183,915.54**	**0.00**	**-1,968,484.46**	**32.00%**
Category: R60 - Miscellaneous Revenue								
500-0950-4631	Xfer Wastewater Impact	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Category: R60 - Miscellaneous Revenue Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
	Revenue Total:	**6,202,400.00**	**6,202,400.00**	**543,904.67**	**4,183,915.54**	**0.00**	**-2,018,484.46**	**32.54%**
Expense								
Category: E62 - Intergovernmental Tsfr								
500-0950-5624	Xfer to Water	6,137,400.00	6,137,400.00	543,904.67	4,183,915.55	0.00	1,953,484.45	31.83 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0950-5631	Xfer to Wastewater Impact	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**6,187,400.00**	**6,187,400.00**	**543,904.67**	**4,183,915.55**	**0.00**	**2,003,484.45**	**32.38%**
	Expense Total:	**6,187,400.00**	**6,187,400.00**	**543,904.67**	**4,183,915.55**	**0.00**	**2,003,484.45**	**32.38%**
	Department: 0950 - Wastewater Surplus (Deficit):	**15,000.00**	**15,000.00**	**0.00**	**-0.01**	**0.00**	**-15,000.01**	**100.00%**
	Fund: 500 - Water Fund Surplus (Deficit):	**-6,731.05**	**-1,031,753.12**	**-22,459.07**	**130,610.30**	**-523,112.07**	**639,251.35**	**61.96%**
Fund: 510 - Wastewater Fund								
Department: 0950 - Wastewater								
Revenue								
Category: R60 - Miscellaneous Revenue								
510-0950-4600	Miscellaneous Revenue	0.00	0.00	0.00	1,521.75	0.00	1,521.75	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**1,521.75**	**0.00**	**1,521.75**	**0.00%**
Category: R62 - Intergovernmental Tsfrs								
510-0950-4623	Xfer from Other Fund	956,050.50	1,243,800.50	204,212.65	775,872.41	0.00	-467,928.09	37.62 %
510-0950-4625	Xfer from Sewer Sales	6,137,400.00	6,137,400.00	543,904.67	4,183,915.55	0.00	-1,953,484.45	31.83 %
	Category: R62 - Intergovernmental Tsfrs Total:	**7,093,450.50**	**7,381,200.50**	**748,117.32**	**4,959,787.96**	**0.00**	**-2,421,412.54**	**32.81%**
Category: R64 - Reimbursement								
510-0950-4640	Reimbursement Revenue	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
Category: R85 - Interest Revenue								
510-0950-4850	Interest Revenue	0.00	0.00	68.86	535.47	0.00	535.47	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**68.86**	**535.47**	**0.00**	**535.47**	**0.00%**
	Revenue Total:	**7,143,450.50**	**7,431,200.50**	**748,186.18**	**4,961,845.18**	**0.00**	**-2,469,355.32**	**33.23%**
Expense								
Category: E01 - Personnel Expense								
510-0950-5000	Salary Expense	1,763,304.18	1,763,304.18	107,988.65	1,022,872.28	0.00	740,431.90	41.99 %
510-0950-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	104,261.36	0.00	52,130.64	33.33 %
510-0950-5010	Overtime Expense	100,000.00	100,000.00	10,018.65	89,987.86	0.00	10,012.14	10.01 %
510-0950-5020	FICA Expense	142,542.77	142,542.77	8,785.72	83,058.35	0.00	59,484.42	41.73 %
510-0950-5022	Unemployment Expense	378.00	378.00	0.00	343.36	0.00	34.64	9.16 %
510-0950-5025	Worker's Comp Expense	24,000.00	24,000.00	0.00	21,471.21	0.00	2,528.79	10.54 %
510-0950-5030	APERS Expense	285,458.20	285,458.20	18,078.40	168,741.20	0.00	116,717.00	40.89 %
510-0950-5040	Health Insurance Expense	395,806.41	395,806.41	22,867.11	193,403.16	0.00	202,403.25	51.14 %
510-0950-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	132.00	0.00	1,668.00	92.67 %
510-0950-5055	Uniform Expense	11,189.26	11,189.26	1,156.24	5,312.41	-1,327.48	7,204.33	64.39 %
510-0950-5060	Travel & Training Expense	5,000.00	5,000.00	42.80	6,468.17	800.00	-2,268.17	-45.36 %
	Category: E01 - Personnel Expense Total:	**2,885,870.82**	**2,885,870.82**	**181,970.24**	**1,696,051.36**	**-527.48**	**1,190,346.94**	**41.25%**
Category: E10 - Building & Grounds Exp								
510-0950-5102	Repairs & Maint - Building	25,000.00	25,000.00	8,496.62	15,290.63	4,734.04	4,975.33	19.90 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
510-0950-5110	Utilities - Electric	380,004.00	380,004.00	37,043.31	270,285.49	0.00	109,718.51	28.87 %
510-0950-5111	Utilities - Gas	2,700.00	2,700.00	119.11	1,354.31	0.00	1,345.69	49.84 %
510-0950-5112	Utilities - Water	114,720.00	114,720.00	9,190.72	55,721.18	0.00	58,998.82	51.43 %
510-0950-5115	Com Exp - Tel Landline.Interne	8,664.00	8,664.00	723.43	5,677.68	123.00	2,863.32	33.05 %
510-0950-5116	Communication Exp - Cellular	9,360.00	9,360.00	0.00	6,111.54	6,000.00	-2,751.54	-29.40 %
510-0950-5120	Insurance - Property	36,260.00	36,260.00	0.00	0.00	0.00	36,260.00	100.00 %
510-0950-5130	Sanitation	120,000.00	120,000.00	10,139.59	47,748.23	10,593.43	61,658.34	51.38 %
510-0950-5140	Supplies - B&G	3,000.00	3,000.00	0.00	224.47	0.00	2,775.53	92.52 %
510-0950-5142	Janitorial Supplies and Main	1,500.00	1,500.00	0.00	611.51	0.00	888.49	59.23 %
510-0950-5145	Tools	15,000.00	15,000.00	438.85	10,039.79	128.05	4,832.16	32.21 %
	Category: E10 - Building & Grounds Exp Total:	**716,208.00**	**716,208.00**	**66,151.63**	**413,064.83**	**21,578.52**	**281,564.65**	**39.31%**
Category: E20 - Vehicle Expense								
510-0950-5200	Fuel Expense	75,000.00	75,000.00	5,727.25	46,343.43	4,173.29	24,483.28	32.64 %
510-0950-5210	Service & Repair - Vehicle	90,000.00	90,000.00	1,839.82	84,570.19	8,910.33	-3,480.52	-3.87 %
510-0950-5218	Tire Expense	15,000.00	15,000.00	896.86	6,428.35	4,651.10	3,920.55	26.14 %
510-0950-5225	Insurance Expense - Vehicle	23,769.00	23,769.00	0.00	34,162.89	0.00	-10,393.89	-43.73 %
510-0950-5240	Equipment Rental	20,000.00	20,000.00	3,740.47	3,740.47	3,391.95	12,867.58	64.34 %
	Category: E20 - Vehicle Expense Total:	**223,769.00**	**223,769.00**	**12,204.40**	**175,245.33**	**21,126.67**	**27,397.00**	**12.24%**
Category: E30 - Supply Expense								
510-0950-5300	Supplies - Office	6,000.00	6,000.00	376.25	8,176.77	16.60	-2,193.37	-36.56 %
510-0950-5322	Supplies - Operating	320,000.00	320,000.00	56,421.57	407,490.65	100,563.01	-188,053.66	-58.77 %
510-0950-5323	Materials and Maint	0.00	0.00	1,643.17	1,643.17	847.03	-2,490.20	0.00 %
510-0950-5324	Supplies - Chemicals	435,000.00	435,000.00	30,571.00	129,818.70	1,628.96	303,552.34	69.78 %
510-0950-5326	Supplies - Lab	75,000.00	75,000.00	5,375.32	39,247.05	7,379.77	28,373.18	37.83 %
510-0950-5350	Postage Expense	2,000.00	2,000.00	130.90	731.61	0.00	1,268.39	63.42 %
	Category: E30 - Supply Expense Total:	**838,000.00**	**838,000.00**	**94,518.21**	**587,107.95**	**110,435.37**	**140,456.68**	**16.76%**
Category: E40 - Operations Expense								
510-0950-5475	Credit Card Fees	20,001.24	20,001.24	0.00	10.10	50.00	19,941.14	99.70 %
510-0950-5480	Dues & Subscriptions	15,000.00	15,000.00	642.07	9,307.91	-172.17	5,864.26	39.10 %
510-0950-5530	Safety Program	7,000.00	7,000.00	0.00	372.98	136.36	6,490.66	92.72 %
	Category: E40 - Operations Expense Total:	**42,001.24**	**42,001.24**	**642.07**	**9,690.99**	**14.19**	**32,296.06**	**76.89%**
Category: E55 - Professional Services								
510-0950-5550	Prof Services - Acctg & Audit	14,350.00	14,350.00	0.00	13,392.96	957.04	0.00	0.00 %
510-0950-5553	Prof Services - Advertising	2,500.00	2,500.00	1,147.95	2,246.72	0.00	253.28	10.13 %
510-0950-5586	Prof Services - Other	264,000.00	477,029.15	17,264.75	192,140.85	207,319.57	77,568.73	16.26 %
510-0950-5589	Prof Services - Printing	55,000.00	55,000.00	9,479.61	36,925.83	19,000.00	-925.83	-1.68 %
	Category: E55 - Professional Services Total:	**335,850.00**	**548,879.15**	**27,892.31**	**244,706.36**	**227,276.61**	**76,896.18**	**14.01%**
Category: E60 - Miscellaneous Expense								
510-0950-5604	Hardware - New & Renewals	8,000.00	8,000.00	0.00	4,535.23	290.07	3,174.70	39.68 %
510-0950-5608	Software - New & Renewals	92,000.00	150,390.25	8,466.20	83,068.39	39,259.12	28,062.74	18.66 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
510-0950-5614	Copiers & Maintenance	2,034.00	2,034.00	137.98	902.22	456.67	675.11	33.19 %
	Category: E60 - Miscellaneous Expense Total:	**102,034.00**	**160,424.25**	**8,604.18**	**88,505.84**	**40,005.86**	**31,912.55**	**19.89%**
Category: E62 - Intergovernmental Tsfr								
510-0950-5626	Xfer to Other	289,500.00	592,086.00	27,195.23	511,781.77	0.00	80,304.23	13.56 %
	Category: E62 - Intergovernmental Tsfr Total:	**289,500.00**	**592,086.00**	**27,195.23**	**511,781.77**	**0.00**	**80,304.23**	**13.56%**
Category: E72 - Bond Expense								
510-0950-5724	Bond Fees	49,002.00	49,002.00	3,519.43	28,902.28	7,122.19	12,977.53	26.48 %
	Category: E72 - Bond Expense Total:	**49,002.00**	**49,002.00**	**3,519.43**	**28,902.28**	**7,122.19**	**12,977.53**	**26.48%**
Category: E80 - Capital Assets								
510-0950-5800	Capital Assets - Land	100,000.00	100,000.00	8,050.00	52,839.50	11,940.00	35,220.50	35.22 %
510-0950-5808	Capital Assets - Vehicles	1.00	1.00	0.00	0.00	0.00	1.00	100.00 %
510-0950-5810	Capital Assets - Equipment	240,000.00	43,600.00	0.00	7,887.80	0.00	35,712.20	81.91 %
510-0950-5816	Capital Assets - Infrastructure	633,287.44	1,806,035.23	92,981.32	421,789.23	855,698.92	528,547.08	29.27 %
510-0950-5824	Depreciation Expense	666,550.50	666,550.50	0.00	6,114.95	0.00	660,435.55	99.08 %
	Category: E80 - Capital Assets Total:	**1,639,838.94**	**2,616,186.73**	**101,031.32**	**488,631.48**	**867,638.92**	**1,259,916.33**	**48.16%**
Category: E85 - Interest Expense								
510-0950-5850	Interest Expense	89,982.50	89,982.50	7,866.22	63,489.98	19,395.86	7,096.66	7.89 %
510-0950-5855	Loss	0.00	0.00	0.00	-54,465.53	0.00	54,465.53	0.00 %
	Category: E85 - Interest Expense Total:	**89,982.50**	**89,982.50**	**7,866.22**	**9,024.45**	**19,395.86**	**61,562.19**	**68.42%**
	Expense Total:	**7,212,056.50**	**8,762,409.69**	**531,595.24**	**4,252,712.64**	**1,314,066.71**	**3,195,630.34**	**36.47%**
	Department: 0950 - Wastewater Surplus (Deficit):	**-68,606.00**	**-1,331,209.19**	**216,590.94**	**709,132.54**	**-1,314,066.71**	**726,275.02**	**54.56%**
	Fund: 510 - Wastewater Fund Surplus (Deficit):	**-68,606.00**	**-1,331,209.19**	**216,590.94**	**709,132.54**	**-1,314,066.71**	**726,275.02**	**54.56%**
Fund: 515 - Stormwater Utility Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R20 - Licenses Permits & Fees								
515-0140-4250	Subdivision Plat & Filing Fees	0.00	0.00	0.00	2,700.00	0.00	2,700.00	0.00 %
515-0140-4259	Impact Fees	0.00	0.00	1,300.00	12,900.00	0.00	12,900.00	0.00 %
515-0140-4567	Stormwater In Lieu Fees	20,000.00	20,000.00	0.00	500.00	0.00	-19,500.00	97.50 %
	Category: R20 - Licenses Permits & Fees Total:	**20,000.00**	**20,000.00**	**1,300.00**	**16,100.00**	**0.00**	**-3,900.00**	**19.50%**
Category: R50 - Sale of Services								
515-0140-4568	Stormwater Rev - Residential	258,000.00	258,000.00	22,330.50	177,497.46	0.00	-80,502.54	31.20 %
515-0140-4569	Stormwater Rev - Business	46,800.00	46,800.00	4,080.00	33,001.71	0.00	-13,798.29	29.48 %
	Category: R50 - Sale of Services Total:	**304,800.00**	**304,800.00**	**26,410.50**	**210,499.17**	**0.00**	**-94,300.83**	**30.94%**
	Revenue Total:	**324,800.00**	**324,800.00**	**27,710.50**	**226,599.17**	**0.00**	**-98,200.83**	**30.23%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E80 - Capital Assets								
515-0140-5816	Capital Assets - Infrastructure	1.00	595,277.95	316,215.51	588,923.35	25,238.60	-18,884.00	-3.17 %
	Category: E80 - Capital Assets Total:	**1.00**	**595,277.95**	**316,215.51**	**588,923.35**	**25,238.60**	**-18,884.00**	**-3.17%**
	Expense Total:	**1.00**	**595,277.95**	**316,215.51**	**588,923.35**	**25,238.60**	**-18,884.00**	**-3.17%**
	Department: 0140 - Stormwater Surplus (Deficit):	**324,799.00**	**-270,477.95**	**-288,505.01**	**-362,324.18**	**-25,238.60**	**-117,084.83**	**-43.29%**
	Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	**324,799.00**	**-270,477.95**	**-288,505.01**	**-362,324.18**	**-25,238.60**	**-117,084.83**	**-43.29%**
Fund: 525 - Repair and Replace (formerly Depreciation)								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0900-5626	Xfer to Water	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
	Expense Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
	Department: 0900 - Water Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
525-0950-4625	Xfer from Water	477,000.00	477,000.00	47,715.31	340,092.76	0.00	-136,907.24	28.70 %
	Category: R62 - Intergovernmental Tsfrs Total:	**477,000.00**	**477,000.00**	**47,715.31**	**340,092.76**	**0.00**	**-136,907.24**	**28.70%**
	Revenue Total:	**477,000.00**	**477,000.00**	**47,715.31**	**340,092.76**	**0.00**	**-136,907.24**	**28.70%**
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0950-5626	Xfer to Other	289,500.00	289,500.00	204,212.65	204,212.65	0.00	85,287.35	29.46 %
	Category: E62 - Intergovernmental Tsfr Total:	**289,500.00**	**289,500.00**	**204,212.65**	**204,212.65**	**0.00**	**85,287.35**	**29.46%**
	Expense Total:	**289,500.00**	**289,500.00**	**204,212.65**	**204,212.65**	**0.00**	**85,287.35**	**29.46%**
	Department: 0950 - Wastewater Surplus (Deficit):	**187,500.00**	**187,500.00**	**-156,497.34**	**135,880.11**	**0.00**	**-51,619.89**	**27.53%**
	Fund: 525 - Repair and Replace (formerly Depreciation) Surplus (Deficit):	**0.00**	**0.00**	**-156,497.34**	**135,880.11**	**0.00**	**135,880.11**	**0.00%**
Fund: 535 - 2024B Sewer Construction Fund								
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
535-0950-4623	Xfer from Other	0.00	0.00	0.00	100.00	0.00	100.00	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**100.00**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R85 - Interest Revenue								
535-0950-4850	Interest Revenue	0.00	0.00	0.24	1.40	0.00	1.40	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**0.24**	**1.40**	**0.00**	**1.40**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**0.24**	**101.40**	**0.00**	**101.40**	**0.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
535-0950-5626	Xfer to other fund	0.00	0.00	0.00	0.19	0.00	-0.19	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**0.00**	**0.19**	**0.00**	**-0.19**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.19**	**0.00**	**-0.19**	**0.00%**
	Department: 0950 - Wastewater Surplus (Deficit):	**0.00**	**0.00**	**0.24**	**101.21**	**0.00**	**101.21**	**0.00%**
	Fund: 535 - 2024B Sewer Construction Fund Surplus (Deficit):	**0.00**	**0.00**	**0.24**	**101.21**	**0.00**	**101.21**	**0.00%**
Fund: 540 - 2025 Water and Sewer Revenue Bond Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
540-0140-4623	Xfer from Other Fund	0.00	605,172.00	0.00	605,272.00	0.00	100.00	100.02 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**605,172.00**	**0.00**	**605,272.00**	**0.00**	**100.00**	**0.02%**
Category: R85 - Interest Revenue								
540-0140-4850	Interest Revenue	0.00	0.00	1,433.50	9,919.72	0.00	9,919.72	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**1,433.50**	**9,919.72**	**0.00**	**9,919.72**	**0.00%**
	Revenue Total:	**0.00**	**605,172.00**	**1,433.50**	**615,191.72**	**0.00**	**10,019.72**	**1.66%**
	Department: 0140 - Stormwater Total:	**0.00**	**605,172.00**	**1,433.50**	**615,191.72**	**0.00**	**10,019.72**	**1.66%**
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
540-0900-5626	Xfer to Other	0.00	0.00	0.00	100.00	0.00	-100.00	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**0.00%**
	Department: 0900 - Water Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**0.00%**
	Fund: 540 - 2025 Water and Sewer Revenue Bond Fund Surplus (Deficit):	**0.00**	**605,172.00**	**1,433.50**	**615,091.72**	**0.00**	**9,919.72**	**-1.64%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 545 - 2025 Water and Sewer Revenue Bond Construction								
Department: 0140 - Stormwater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
545-0140-4623	Xfer from Other Fund	0.00	0.00	0.00	100.00	0.00	100.00	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	0.00	0.00	0.00	100.00	0.00	100.00	0.00%
	Revenue Total:	0.00	0.00	0.00	100.00	0.00	100.00	0.00%
	Department: 0140 - Stormwater Total:	0.00	0.00	0.00	100.00	0.00	100.00	0.00%
Department: 0950 - Wastewater								
Expense								
Category: E62 - Intergovernmental Tsfr								
545-0950-5626	Xfer to Other	0.00	2,410.00	0.00	2,409.13	0.00	0.87	0.04 %
	Category: E62 - Intergovernmental Tsfr Total:	0.00	2,410.00	0.00	2,409.13	0.00	0.87	0.04%
	Expense Total:	0.00	2,410.00	0.00	2,409.13	0.00	0.87	0.04%
	Department: 0950 - Wastewater Total:	0.00	2,410.00	0.00	2,409.13	0.00	0.87	0.04%
	Fund: 545 - 2025 Water and Sewer Revenue Bond Construction Surplus (Deficit):	0.00	-2,410.00	0.00	-2,309.13	0.00	100.87	4.19%
Fund: 550 - Impact - Water								
Department: 0900 - Water								
Revenue								
Category: R20 - Licenses Permits & Fees								
550-0900-4259	Impact Fees	35,000.00	35,000.00	7,344.00	45,582.00	0.00	10,582.00	130.23 %
	Category: R20 - Licenses Permits & Fees Total:	35,000.00	35,000.00	7,344.00	45,582.00	0.00	10,582.00	30.23%
	Revenue Total:	35,000.00	35,000.00	7,344.00	45,582.00	0.00	10,582.00	30.23%
Expense								
Category: E62 - Intergovernmental Tsfr								
550-0900-5626	Xfer to Other	50,000.00	76,240.00	0.00	0.00	0.00	76,240.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	50,000.00	76,240.00	0.00	0.00	0.00	76,240.00	100.00%
	Expense Total:	50,000.00	76,240.00	0.00	0.00	0.00	76,240.00	100.00%
	Department: 0900 - Water Surplus (Deficit):	-15,000.00	-41,240.00	7,344.00	45,582.00	0.00	86,822.00	210.53%
	Fund: 550 - Impact - Water Surplus (Deficit):	-15,000.00	-41,240.00	7,344.00	45,582.00	0.00	86,822.00	210.53%
Fund: 555 - Impact - WW								
Department: 0950 - Wastewater								
Revenue								
Category: R20 - Licenses Permits & Fees								
555-0950-4259	Impact Fees	50,000.00	50,000.00	8,000.00	66,750.00	0.00	16,750.00	133.50 %
	Category: R20 - Licenses Permits & Fees Total:	50,000.00	50,000.00	8,000.00	66,750.00	0.00	16,750.00	33.50%
	Revenue Total:	50,000.00	50,000.00	8,000.00	66,750.00	0.00	16,750.00	33.50%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
555-0950-5626	Xfer to Other Fund	0.00	37,750.00	0.00	0.00	0.00	37,750.00	100.00 %
Category: E62 - Intergovernmental Tsfr Total:		**0.00**	**37,750.00**	**0.00**	**0.00**	**0.00**	**37,750.00**	**100.00%**
Expense Total:		**0.00**	**37,750.00**	**0.00**	**0.00**	**0.00**	**37,750.00**	**100.00%**
Department: 0950 - Wastewater Surplus (Deficit):		**50,000.00**	**12,250.00**	**8,000.00**	**66,750.00**	**0.00**	**54,500.00**	**-444.90%**
Fund: 555 - Impact - WW Surplus (Deficit):		**50,000.00**	**12,250.00**	**8,000.00**	**66,750.00**	**0.00**	**54,500.00**	**-444.90%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr								
Department: 0000 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
604-0000-4623	Xfer from Other Fund	50,000.00	50,000.00	19,729.69	157,837.52	0.00	107,837.52	315.68 %
Category: R62 - Intergovernmental Tsfrs Total:		**50,000.00**	**50,000.00**	**19,729.69**	**157,837.52**	**0.00**	**107,837.52**	**215.68%**
Category: R85 - Interest Revenue								
604-0000-4850	Interest Revenue	2,000.00	2,000.00	506.01	2,968.93	0.00	968.93	148.45 %
Category: R85 - Interest Revenue Total:		**2,000.00**	**2,000.00**	**506.01**	**2,968.93**	**0.00**	**968.93**	**48.45%**
Revenue Total:		**52,000.00**	**52,000.00**	**20,235.70**	**160,806.45**	**0.00**	**108,806.45**	**209.24%**
Expense								
Category: E62 - Intergovernmental Tsfr								
604-0000-5626	Xfer to Other	50,000.00	50,000.00	0.00	39,878.13	0.00	10,121.87	20.24 %
Category: E62 - Intergovernmental Tsfr Total:		**50,000.00**	**50,000.00**	**0.00**	**39,878.13**	**0.00**	**10,121.87**	**20.24%**
Category: E72 - Bond Expense								
604-0000-5724	Bond Fees	2,000.00	2,000.00	166.67	1,333.36	0.00	666.64	33.33 %
Category: E72 - Bond Expense Total:		**2,000.00**	**2,000.00**	**166.67**	**1,333.36**	**0.00**	**666.64**	**33.33%**
Expense Total:		**52,000.00**	**52,000.00**	**166.67**	**41,211.49**	**0.00**	**10,788.51**	**20.75%**
Department: 0000 - Administration Surplus (Deficit):		**0.00**	**0.00**	**20,069.03**	**119,594.96**	**0.00**	**119,594.96**	**0.00%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):		**0.00**	**0.00**	**20,069.03**	**119,594.96**	**0.00**	**119,594.96**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR								
Department: 0000 - Administration								
Revenue								
Category: R85 - Interest Revenue								
606-0000-4850	Interest Revenue	0.00	0.00	811.53	6,330.78	0.00	6,330.78	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Department: 0000 - Administration Total:		**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Total:		**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 620 - 10/2023 Infrastrure Fee W/WW								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
620-0900-5626	Xfer to Water	1,316,457.50	1,316,457.50	0.00	1,299,667.00	0.00	16,790.50	1.28 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,316,457.50**	**1,316,457.50**	**0.00**	**1,299,667.00**	**0.00**	**16,790.50**	**1.28%**
	Expense Total:	**1,316,457.50**	**1,316,457.50**	**0.00**	**1,299,667.00**	**0.00**	**16,790.50**	**1.28%**
	Department: 0900 - Water Total:	**1,316,457.50**	**1,316,457.50**	**0.00**	**1,299,667.00**	**0.00**	**16,790.50**	**1.28%**
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
620-0950-4546	Infrastructure Fee	1,576,501.00	1,576,501.00	128,121.61	1,039,846.19	0.00	-536,654.81	34.04 %
	Category: R50 - Sale of Services Total:	**1,576,501.00**	**1,576,501.00**	**128,121.61**	**1,039,846.19**	**0.00**	**-536,654.81**	**34.04%**
	Revenue Total:	**1,576,501.00**	**1,576,501.00**	**128,121.61**	**1,039,846.19**	**0.00**	**-536,654.81**	**34.04%**
	Department: 0950 - Wastewater Total:	**1,576,501.00**	**1,576,501.00**	**128,121.61**	**1,039,846.19**	**0.00**	**-536,654.81**	**34.04%**
	Fund: 620 - 10/2023 Infrastrure Fee W/WW Surplus (Deficit):	**260,043.50**	**260,043.50**	**128,121.61**	**-259,820.81**	**0.00**	**-519,864.31**	**199.91%**
	Report Surplus (Deficit):	**394,272.28**	**-5,531,156.02**	**212,020.25**	**718,031.64**	**-5,261,280.01**	**987,907.65**	**17.86%**

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund							
Department: 0100 - Administration							
Revenue							
R15 - Taxes - Property	1,639,220.00	1,639,220.00	51,249.44	1,066,625.59	0.00	-572,594.41	34.93%
R60 - Miscellaneous Revenue	3,190.00	3,190.00	0.00	7,410.90	0.00	4,220.90	132.32%
R62 - Intergovernmental Tsfrs	7,150,347.00	7,150,347.00	592,521.00	4,740,168.00	0.00	-2,410,179.00	33.71%
R85 - Interest Revenue	380,000.00	380,000.00	41,309.69	186,527.32	0.00	-193,472.68	50.91%
Revenue Total:	**9,172,757.00**	**9,172,757.00**	**685,080.13**	**6,000,731.81**	**0.00**	**-3,172,025.19**	**34.58%**
Expense							
E01 - Personnel Expense	386,247.70	386,247.70	18,938.58	234,583.25	4,974.65	146,689.80	37.98%
E10 - Building & Grounds Exp	42,400.00	42,400.00	3,969.27	26,680.45	6,497.67	9,221.88	21.75%
E20 - Vehicle Expense	1,605.00	1,605.00	69.66	630.11	0.00	974.89	60.74%
E30 - Supply Expense	10,260.00	10,260.00	2,295.66	9,842.35	592.72	-175.07	-1.71%
E40 - Operations Expense	102,512.00	102,512.00	2,164.71	17,086.86	368.72	85,056.42	82.97%
E55 - Professional Services	127,000.00	163,000.00	21,646.22	126,391.40	480.85	36,127.75	22.16%
E60 - Miscellaneous Expense	30,385.00	66,385.00	8,121.83	48,106.56	11,095.96	7,182.48	10.82%
E62 - Intergovernmental Tsfr	0.00	690,000.00	0.00	50,188.94	0.00	639,811.06	92.73%
E68 - Donation Expense	95,550.00	95,550.00	0.00	83,789.52	0.00	11,760.48	12.31%
E85 - Interest Expense	5,306.58	5,331.58	429.85	3,706.41	1,622.28	2.89	0.05%
Expense Total:	**801,266.28**	**1,563,291.28**	**57,635.78**	**601,005.85**	**25,632.85**	**936,652.58**	**59.92%**
Department: 0100 - Administration Surplus (Deficit):	**8,371,490.72**	**7,609,465.72**	**627,444.35**	**5,399,725.96**	**-25,632.85**	**-2,235,372.61**	**29.38%**
Department: 0110 - Information Technology							
Expense							
E01 - Personnel Expense	6,200.00	6,200.00	0.00	990.00	274.00	4,936.00	79.61%
E20 - Vehicle Expense	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
E60 - Miscellaneous Expense	281,291.97	270,412.49	8,570.52	118,424.53	99,118.59	52,869.37	19.55%
E72 - Bond Expense	28,781.68	28,902.68	2,422.69	19,113.92	9,787.84	0.92	0.00%
Expense Total:	**317,273.65**	**306,515.17**	**10,993.21**	**138,528.45**	**109,180.43**	**58,806.29**	**19.19%**
Department: 0110 - Information Technology Total:	**317,273.65**	**306,515.17**	**10,993.21**	**138,528.45**	**109,180.43**	**58,806.29**	**19.19%**
Department: 0120 - Planning & Development							
Revenue							
R10 - Taxes - Sales	125,000.00	125,000.00	17,986.89	144,641.77	0.00	19,641.77	-15.71%
R20 - Licenses Permits & Fees	550,800.00	550,800.00	30,721.82	344,824.51	0.00	-205,975.49	37.40%
R64 - Reimbursement	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00%
Revenue Surplus (Deficit):	**676,800.00**	**676,800.00**	**48,708.71**	**489,466.28**	**0.00**	**-187,333.72**	**27.68%**
Expense							
E01 - Personnel Expense	641,725.64	641,725.64	48,896.29	386,125.43	327.75	255,272.46	39.78%
E10 - Building & Grounds Exp	7,862.56	7,862.56	344.47	4,157.63	2,138.68	1,566.25	19.92%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E20 - Vehicle Expense	7,870.00	7,870.00	1,073.46	7,930.98	0.00	-60.98	-0.77%
E30 - Supply Expense	3,500.00	3,500.00	286.83	1,653.23	514.67	1,332.10	38.06%
E40 - Operations Expense	60,660.00	60,660.00	3,857.25	45,713.74	75.00	14,871.26	24.52%
E55 - Professional Services	43,820.00	702,820.00	145,454.38	457,450.73	220,282.67	25,086.60	3.57%
E60 - Miscellaneous Expense	24,865.00	34,403.79	6,941.03	34,354.24	0.00	49.55	0.14%
E72 - Bond Expense	42,326.00	42,326.00	3,545.20	27,970.04	14,322.87	33.09	0.08%
E85 - Interest Expense	7,803.80	7,803.80	629.02	5,423.66	2,373.99	6.15	0.08%
Expense Total:	**840,433.00**	**1,508,971.79**	**211,027.93**	**970,779.68**	**240,035.63**	**298,156.48**	**19.76%**
Department: 0120 - Planning & Development Surplus (Deficit):	**-163,633.00**	**-832,171.79**	**-162,319.22**	**-481,313.40**	**-240,035.63**	**110,822.76**	**13.32%**
Department: 0200 - Animal Control							
Revenue							
R20 - Licenses Permits & Fees	24,380.00	24,380.00	2,766.50	13,424.84	0.00	-10,955.16	44.94%
R40 - Fines & Forfeitures	6,000.00	6,000.00	230.00	4,348.00	0.00	-1,652.00	27.53%
R62 - Intergovernmental Tsfrs	685,165.00	749,216.00	57,097.00	520,826.50	0.00	-228,389.50	30.48%
R70 - Grant Revenue	5,000.00	5,000.00	0.00	0.00	0.00	-5,000.00	100.00%
Revenue Surplus (Deficit):	**720,545.00**	**784,596.00**	**60,093.50**	**538,599.34**	**0.00**	**-245,996.66**	**31.35%**
Expense							
E01 - Personnel Expense	832,402.17	812,402.17	57,029.42	469,475.82	595.15	342,331.20	42.14%
E10 - Building & Grounds Exp	37,458.80	102,968.80	4,225.09	45,556.06	46,798.82	10,613.92	10.31%
E20 - Vehicle Expense	14,473.00	14,473.00	1,451.91	13,832.37	60.00	580.63	4.01%
E30 - Supply Expense	16,850.00	16,850.00	1,630.07	10,154.43	1,720.78	4,974.79	29.52%
E40 - Operations Expense	2,325.00	2,325.00	89.87	776.23	50.00	1,498.77	64.46%
E55 - Professional Services	34,500.00	34,500.00	2,725.13	16,288.64	375.01	17,836.35	51.70%
E60 - Miscellaneous Expense	7,500.00	7,500.00	0.00	2,020.41	0.00	5,479.59	73.06%
E72 - Bond Expense	88,493.27	88,593.27	7,423.72	58,613.30	29,976.55	3.42	0.00%
E80 - Capital Assets	0.00	3,136.49	0.00	58,855.75	0.00	-55,719.26	-1,776.48%
E85 - Interest Expense	14,931.28	14,931.28	1,203.71	10,406.16	4,533.21	-8.09	-0.05%
Expense Total:	**1,048,933.52**	**1,097,680.01**	**75,778.92**	**685,979.17**	**84,109.52**	**327,591.32**	**29.84%**
Department: 0200 - Animal Control Surplus (Deficit):	**-328,388.52**	**-313,084.01**	**-15,685.42**	**-147,379.83**	**-84,109.52**	**81,594.66**	**26.06%**
Department: 0300 - Court							
Revenue							
R40 - Fines & Forfeitures	582,900.00	582,900.00	33,583.58	343,155.65	0.00	-239,744.35	41.13%
R60 - Miscellaneous Revenue	50,520.00	50,520.00	3,327.14	26,609.13	0.00	-23,910.87	47.33%
R64 - Reimbursement	160,000.00	160,000.00	64,913.98	199,657.15	0.00	39,657.15	-24.79%
Revenue Surplus (Deficit):	**793,420.00**	**793,420.00**	**101,824.70**	**569,421.93**	**0.00**	**-223,998.07**	**28.23%**
Expense							
E01 - Personnel Expense	528,065.78	528,065.78	35,339.93	349,699.92	0.00	178,365.86	33.78%
E10 - Building & Grounds Exp	23,176.00	22,456.00	1,353.68	10,755.44	660.75	11,039.81	49.16%
E30 - Supply Expense	12,200.00	12,200.00	332.84	4,600.62	891.59	6,707.79	54.98%
E40 - Operations Expense	165,627.12	165,627.12	13,584.80	109,262.03	0.00	56,365.09	34.03%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E55 - Professional Services	4,100.00	4,100.00	0.00	1,417.63	0.00	2,682.37	65.42%
E60 - Miscellaneous Expense	3,056.00	16,776.00	1,726.03	3,200.03	13,476.46	99.51	0.59%
Expense Total:	**736,224.90**	**749,224.90**	**52,337.28**	**478,935.67**	**15,028.80**	**255,260.43**	**34.07%**
Department: 0300 - Court Surplus (Deficit):	**57,195.10**	**44,195.10**	**49,487.42**	**90,486.26**	**-15,028.80**	**31,262.36**	**-70.74%**
Department: 0400 - Parks							
Revenue							
R60 - Miscellaneous Revenue	0.00	2,340.00	0.00	10,413.24	0.00	8,073.24	-345.01%
R62 - Intergovernmental Tsfrs	1,541,621.00	1,550,764.00	128,468.00	1,036,887.25	0.00	-513,876.75	33.14%
R64 - Reimbursement	0.00	0.00	0.00	0.40	0.00	0.40	0.00%
Revenue Surplus (Deficit):	**1,541,621.00**	**1,553,104.00**	**128,468.00**	**1,047,300.89**	**0.00**	**-505,803.11**	**32.57%**
Expense							
E01 - Personnel Expense	911,671.11	911,671.11	63,980.28	592,906.14	1,355.00	317,409.97	34.82%
E10 - Building & Grounds Exp	8,637.00	8,637.00	0.00	326.68	0.00	8,310.32	96.22%
E20 - Vehicle Expense	23,616.00	23,616.00	1,299.75	18,415.19	0.00	5,200.81	22.02%
E30 - Supply Expense	500.00	500.00	88.84	299.37	0.00	200.63	40.13%
E40 - Operations Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00%
E55 - Professional Services	39,750.00	39,750.00	3,890.00	24,636.59	4,518.41	10,595.00	26.65%
E60 - Miscellaneous Expense	20,600.00	25,460.73	0.00	19,475.00	4,860.73	1,125.00	4.42%
E72 - Bond Expense	273,318.83	273,393.83	22,899.81	180,994.67	92,398.15	1.01	0.00%
E80 - Capital Assets	0.00	-2.72	19,342.72	19,342.72	0.00	-19,345.44	11,229.41%
E85 - Interest Expense	39,960.26	39,965.26	3,213.26	27,909.95	12,054.16	1.15	0.00%
Expense Total:	**1,318,553.20**	**1,323,491.21**	**114,714.66**	**884,306.31**	**115,186.45**	**323,998.45**	**24.48%**
Department: 0400 - Parks Surplus (Deficit):	**223,067.80**	**229,612.79**	**13,753.34**	**162,994.58**	**-115,186.45**	**-181,804.66**	**79.18%**
Department: 0410 - Parks - Mills Park & Pool							
Revenue							
R50 - Sale of Services	90,500.00	90,500.00	7,385.00	79,097.00	0.00	-11,403.00	12.60%
Revenue Surplus (Deficit):	**90,500.00**	**90,500.00**	**7,385.00**	**79,097.00**	**0.00**	**-11,403.00**	**12.60%**
Expense							
E01 - Personnel Expense	34,474.91	34,474.91	8,602.02	32,047.59	0.00	2,427.32	7.04%
E10 - Building & Grounds Exp	49,807.00	39,807.00	12,043.66	37,383.56	4,375.00	-1,951.56	-4.90%
E30 - Supply Expense	18,100.00	18,100.00	5,702.19	15,041.75	946.08	2,112.17	11.67%
E80 - Capital Assets	0.00	347,083.78	0.00	33,416.22	535,725.22	-222,057.66	-63.98%
Expense Total:	**102,381.91**	**439,465.69**	**26,347.87**	**117,889.12**	**541,046.30**	**-219,469.73**	**-49.94%**
Department: 0410 - Parks - Mills Park & Pool Surplus (Deficit):	**-11,881.91**	**-348,965.69**	**-18,962.87**	**-38,792.12**	**-541,046.30**	**-230,872.73**	**-66.16%**
Department: 0420 - Parks - Midland							
Revenue							
R74 - Sponsorships	37,500.00	37,500.00	0.00	19,425.00	0.00	-18,075.00	48.20%
Revenue Surplus (Deficit):	**37,500.00**	**37,500.00**	**0.00**	**19,425.00**	**0.00**	**-18,075.00**	**48.20%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E10 - Building & Grounds Exp	43,552.00	43,552.00	1,835.74	25,827.52	0.00	17,724.48	40.70%
E80 - Capital Assets	0.00	8,955.46	0.00	2,461.84	0.00	6,493.62	72.51%
Expense Total:	**43,552.00**	**52,507.46**	**1,835.74**	**28,289.36**	**0.00**	**24,218.10**	**46.12%**
Department: 0420 - Parks - Midland Surplus (Deficit):	**-6,052.00**	**-15,007.46**	**-1,835.74**	**-8,864.36**	**0.00**	**6,143.10**	**40.93%**
Department: 0430 - Parks - Bishop							
Revenue							
R30 - Membership Fees	277,475.00	277,475.00	19,043.00	157,912.35	0.00	-119,562.65	43.09%
R33 - Rental Fees	156,450.00	156,450.00	7,350.50	105,047.50	0.00	-51,402.50	32.86%
R36 - Park Program Fees	154,000.00	154,000.00	14,710.00	158,219.00	0.00	4,219.00	-2.74%
R50 - Sale of Services	130,250.00	130,250.00	3,466.50	80,809.16	0.00	-49,440.84	37.96%
R60 - Miscellaneous Revenue	2,000.00	2,000.00	1,121.16	8,709.12	0.00	6,709.12	-335.46%
R74 - Sponsorships	113,700.00	113,700.00	2,000.00	73,244.07	0.00	-40,455.93	35.58%
Revenue Surplus (Deficit):	**833,875.00**	**833,875.00**	**47,691.16**	**583,941.20**	**0.00**	**-249,933.80**	**29.97%**
Expense							
E01 - Personnel Expense	1,005,097.61	1,005,097.61	91,791.74	723,937.32	0.00	281,160.29	27.97%
E10 - Building & Grounds Exp	666,397.00	666,397.00	50,874.61	418,857.95	19,684.77	227,854.28	34.19%
E20 - Vehicle Expense	10,000.00	19,000.00	6,018.65	23,097.51	0.00	-4,097.51	-21.57%
E30 - Supply Expense	79,700.00	79,700.00	6,123.07	44,720.16	110.22	34,869.62	43.75%
E40 - Operations Expense	45,558.00	45,558.00	5,861.50	43,557.81	7,540.28	-5,540.09	-12.16%
E55 - Professional Services	119,300.00	119,300.00	7,326.75	138,532.05	0.00	-19,232.05	-16.12%
E80 - Capital Assets	0.00	375,000.00	0.00	316,687.75	0.00	58,312.25	15.55%
Expense Total:	**1,926,052.61**	**2,310,052.61**	**167,996.32**	**1,709,390.55**	**27,335.27**	**573,326.79**	**24.82%**
Department: 0430 - Parks - Bishop Surplus (Deficit):	**-1,092,177.61**	**-1,476,177.61**	**-120,305.16**	**-1,125,449.35**	**-27,335.27**	**323,392.99**	**21.91%**
Department: 0435 - Senior Center started in 7/2026							
Revenue							
R50 - Sale of Services	0.00	0.00	679.75	1,564.31	0.00	1,564.31	0.00%
R60 - Miscellaneous Revenue	0.00	0.00	-363.06	3,634.21	0.00	3,634.21	0.00%
R64 - Reimbursement	0.00	0.00	17,283.42	17,283.42	0.00	17,283.42	0.00%
R68 - Donation Revenue	0.00	0.00	3,818.77	3,818.77	0.00	3,818.77	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**21,418.88**	**26,300.71**	**0.00**	**26,300.71**	**0.00%**
Expense							
E01 - Personnel Expense	0.00	0.00	18,717.21	34,619.75	0.00	-34,619.75	0.00%
E10 - Building & Grounds Exp	0.00	0.00	825.00	825.00	0.00	-825.00	0.00%
E30 - Supply Expense	0.00	0.00	6,066.75	12,711.62	0.00	-12,711.62	0.00%
E55 - Professional Services	0.00	0.00	6,121.05	6,121.05	2,448.42	-8,569.47	0.00%
E60 - Miscellaneous Expense	0.00	4,049.49	0.00	4,049.49	0.00	0.00	0.00%
Expense Total:	**0.00**	**4,049.49**	**31,730.01**	**58,326.91**	**2,448.42**	**-56,725.84**	**-1,400.81%**
Department: 0435 - Senior Center started in 7/2026 Surplus (Deficit):	**0.00**	**-4,049.49**	**-10,311.13**	**-32,026.20**	**-2,448.42**	**-30,425.13**	**-751.33%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0440 - Parks - Alcoa							
Revenue							
R36 - Park Program Fees	1,200.00	1,200.00	0.00	240.00	0.00	-960.00	80.00%
R74 - Sponsorships	3,500.00	3,500.00	0.00	1,866.00	0.00	-1,634.00	46.69%
Revenue Surplus (Deficit):	**4,700.00**	**4,700.00**	**0.00**	**2,106.00**	**0.00**	**-2,594.00**	**55.19%**
Expense							
E10 - Building & Grounds Exp	24,112.00	24,112.00	1,327.07	15,877.17	0.00	8,234.83	34.15%
Expense Total:	**24,112.00**	**24,112.00**	**1,327.07**	**15,877.17**	**0.00**	**8,234.83**	**34.15%**
Department: 0440 - Parks - Alcoa Surplus (Deficit):	**-19,412.00**	**-19,412.00**	**-1,327.07**	**-13,771.17**	**0.00**	**5,640.83**	**29.06%**
Department: 0450 - Parks - Ashley							
Revenue							
R36 - Park Program Fees	7,000.00	7,000.00	365.00	3,982.50	0.00	-3,017.50	43.11%
Revenue Surplus (Deficit):	**7,000.00**	**7,000.00**	**365.00**	**3,982.50**	**0.00**	**-3,017.50**	**43.11%**
Expense							
E10 - Building & Grounds Exp	8,501.00	8,501.00	459.42	621.38	0.00	7,879.62	92.69%
Expense Total:	**8,501.00**	**8,501.00**	**459.42**	**621.38**	**0.00**	**7,879.62**	**92.69%**
Department: 0450 - Parks - Ashley Surplus (Deficit):	**-1,501.00**	**-1,501.00**	**-94.42**	**3,361.12**	**0.00**	**4,862.12**	**323.93%**
Department: 0500 - Fire							
Revenue							
R15 - Taxes - Property	700.00	700.00	0.00	0.00	0.00	-700.00	100.00%
R20 - Licenses Permits & Fees	1,500.00	1,500.00	0.00	1,125.00	0.00	-375.00	25.00%
R33 - Rental Fees	18,000.00	18,000.00	1,540.00	12,320.00	0.00	-5,680.00	31.56%
R60 - Miscellaneous Revenue	0.00	265.00	4,016.04	4,638.01	0.00	4,373.01	-1,650.19%
R62 - Intergovernmental Tsfrs	4,282,280.00	4,282,280.00	356,857.00	2,854,856.00	0.00	-1,427,424.00	33.33%
R66 - Sale of Equipment	15,000.00	15,000.00	0.00	0.00	0.00	-15,000.00	100.00%
R70 - Grant Revenue	0.00	0.00	0.00	363,636.36	0.00	363,636.36	0.00%
Revenue Surplus (Deficit):	**4,317,480.00**	**4,317,745.00**	**362,413.04**	**3,236,575.37**	**0.00**	**-1,081,169.63**	**25.04%**
Expense							
E01 - Personnel Expense	5,356,044.77	5,383,329.54	229,486.26	3,555,197.16	1,528.16	1,826,604.22	33.93%
E10 - Building & Grounds Exp	223,602.00	228,121.30	15,840.45	109,135.46	10,273.42	108,712.42	47.66%
E20 - Vehicle Expense	162,677.00	162,677.00	14,972.53	103,355.29	9,376.73	49,944.98	30.70%
E30 - Supply Expense	112,990.00	146,272.97	33,328.02	70,301.68	6,730.87	69,240.42	47.34%
E40 - Operations Expense	16,000.00	16,000.00	0.00	12,872.83	153.30	2,973.87	18.59%
E55 - Professional Services	1,000.00	1,000.00	0.00	379.94	0.00	620.06	62.01%
E60 - Miscellaneous Expense	22,100.00	22,100.00	0.00	5,892.00	0.00	16,208.00	73.34%
E72 - Bond Expense	247,405.44	764,963.68	75,550.45	459,559.35	305,404.13	0.20	0.00%
E80 - Capital Assets	0.00	120,000.00	0.00	447,039.28	0.00	-327,039.28	-272.53%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E85 - Interest Expense	24,996.55	225,487.38	9,748.73	189,551.13	35,792.60	143.65	0.06%
Expense Total:	**6,166,815.76**	**7,069,951.87**	**378,926.44**	**4,953,284.12**	**369,259.21**	**1,747,408.54**	**24.72%**
Department: 0500 - Fire Surplus (Deficit):	**-1,849,335.76**	**-2,752,206.87**	**-16,513.40**	**-1,716,708.75**	**-369,259.21**	**666,238.91**	**24.21%**
Department: 0510 - Fire - Springhill Vol							
Revenue							
R15 - Taxes - Property	55,000.00	55,000.00	746.07	28,955.67	0.00	-26,044.33	47.35%
Revenue Surplus (Deficit):	**55,000.00**	**55,000.00**	**746.07**	**28,955.67**	**0.00**	**-26,044.33**	**47.35%**
Expense							
E30 - Supply Expense	50,000.00	50,000.00	4,085.94	39,868.33	0.00	10,131.67	20.26%
Expense Total:	**50,000.00**	**50,000.00**	**4,085.94**	**39,868.33**	**0.00**	**10,131.67**	**20.26%**
Department: 0510 - Fire - Springhill Vol Surplus (Deficit):	**5,000.00**	**5,000.00**	**-3,339.87**	**-10,912.66**	**0.00**	**-15,912.66**	**318.25%**
Department: 0600 - Police							
Revenue							
R40 - Fines & Forfeitures	780.00	780.00	122.46	1,167.69	0.00	387.69	-49.70%
R60 - Miscellaneous Revenue	5,750.00	12,496.60	0.00	151,060.58	0.00	138,563.98	-1,108.81%
R62 - Intergovernmental Tsfrs	1,712,912.00	1,712,912.00	142,743.00	999,201.00	0.00	-713,711.00	41.67%
R70 - Grant Revenue	106,200.00	106,200.00	0.00	15,256.90	0.00	-90,943.10	85.63%
Revenue Surplus (Deficit):	**1,825,642.00**	**1,832,388.60**	**142,865.46**	**1,166,686.17**	**0.00**	**-665,702.43**	**36.33%**
Expense							
E01 - Personnel Expense	4,336,853.70	4,448,511.81	193,290.21	3,031,892.88	2,957.82	1,413,661.11	31.78%
E10 - Building & Grounds Exp	160,818.00	237,674.09	46,298.86	162,202.48	28,307.44	47,164.17	19.84%
E20 - Vehicle Expense	361,900.00	376,820.44	30,866.55	288,922.69	18,850.58	69,047.17	18.32%
E30 - Supply Expense	41,950.00	41,950.00	1,712.11	35,789.84	1,287.47	4,872.69	11.62%
E40 - Operations Expense	11,380.00	11,380.00	3,658.27	5,979.36	750.00	4,650.64	40.87%
E55 - Professional Services	7,000.00	7,000.00	1,566.42	3,453.99	0.00	3,546.01	50.66%
E60 - Miscellaneous Expense	115,300.00	209,834.06	75,206.08	145,098.82	70,192.87	-5,457.63	-2.60%
E70 - Grant Expense	101,700.00	101,700.00	8,990.03	24,746.97	0.00	76,953.03	75.67%
E72 - Bond Expense	121,540.34	121,540.34	10,128.64	80,544.76	40,688.72	306.86	0.25%
E80 - Capital Assets	439,914.00	439,914.00	33,899.58	362,101.16	1,013,277.22	-935,464.38	-212.65%
E85 - Interest Expense	20,496.56	20,496.56	2,764.89	9,784.94	46,162.32	-35,450.70	-172.96%
Expense Total:	**5,718,852.60**	**6,016,821.30**	**408,381.64**	**4,150,517.89**	**1,222,474.44**	**643,828.97**	**10.70%**
Department: 0600 - Police Surplus (Deficit):	**-3,893,210.60**	**-4,184,432.70**	**-265,516.18**	**-2,983,831.72**	**-1,222,474.44**	**-21,873.46**	**-0.52%**
Department: 0610 - Police - Non Uniform was Dispatch							
Expense							
E01 - Personnel Expense	499,800.84	499,800.84	37,234.67	339,349.61	0.00	160,451.23	32.10%
E64 - Reimbursement	128,000.00	128,000.00	0.00	149,107.50	0.00	-21,107.50	-16.49%
Expense Total:	**627,800.84**	**627,800.84**	**37,234.67**	**488,457.11**	**0.00**	**139,343.73**	**22.20%**
Department: 0610 - Police - Non Uniform was Dispatch Total:	**627,800.84**	**627,800.84**	**37,234.67**	**488,457.11**	**0.00**	**139,343.73**	**22.20%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0620 - Police - SRO							
Revenue							
R64 - Reimbursement	449,000.00	449,000.00	-32,511.92	376,655.87	0.00	-72,344.13	16.11%
Revenue Surplus (Deficit):	**449,000.00**	**449,000.00**	**-32,511.92**	**376,655.87**	**0.00**	**-72,344.13**	**16.11%**
Expense							
E01 - Personnel Expense	771,138.30	771,138.30	33,372.95	583,546.80	20.17	187,571.33	24.32%
E10 - Building & Grounds Exp	9,600.00	9,600.00	0.00	2,277.36	2,400.00	4,922.64	51.28%
E60 - Miscellaneous Expense	2,500.00	2,500.00	2,000.00	2,000.00	0.00	500.00	20.00%
Expense Total:	**783,238.30**	**783,238.30**	**35,372.95**	**587,824.16**	**2,420.17**	**192,993.97**	**24.64%**
Department: 0620 - Police - SRO Surplus (Deficit):	**-334,238.30**	**-334,238.30**	**-67,884.87**	**-211,168.29**	**-2,420.17**	**120,649.84**	**36.10%**
Department: 0630 - Police - K9							
Expense							
E30 - Supply Expense	3,000.00	3,000.00	248.45	1,490.70	483.82	1,025.48	34.18%
E40 - Operations Expense	5,500.00	5,500.00	390.00	1,114.92	1,816.54	2,568.54	46.70%
E55 - Professional Services	3,000.00	3,000.00	47.60	514.39	304.34	2,181.27	72.71%
Expense Total:	**11,500.00**	**11,500.00**	**686.05**	**3,120.01**	**2,604.70**	**5,775.29**	**50.22%**
Department: 0630 - Police - K9 Total:	**11,500.00**	**11,500.00**	**686.05**	**3,120.01**	**2,604.70**	**5,775.29**	**50.22%**
Fund: 001 - General Fund Surplus (Deficit):	**348.43**	**-3,338,789.32**	**-42,324.17**	**-1,743,755.50**	**-2,756,762.19**	**-1,161,728.37**	**-34.79%**
Fund: 002 - Sales Tax Fund							
Department: 0100 - Administration							
Revenue							
R10 - Taxes - Sales	6,851,648.00	6,851,648.00	620,920.35	4,610,988.63	0.00	-2,240,659.37	32.70%
Revenue Surplus (Deficit):	**6,851,648.00**	**6,851,648.00**	**620,920.35**	**4,610,988.63**	**0.00**	**-2,240,659.37**	**32.70%**
Expense							
E62 - Intergovernmental Tsfr	6,851,648.00	6,851,648.00	570,971.00	4,567,768.00	0.00	2,283,880.00	33.33%
Expense Total:	**6,851,648.00**	**6,851,648.00**	**570,971.00**	**4,567,768.00**	**0.00**	**2,283,880.00**	**33.33%**
Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**
Fund: 002 - Sales Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**
Fund: 003 - Franchise Fees Fund							
Department: 0100 - Administration							
Revenue							
R50 - Sale of Services	1,385,000.00	1,385,000.00	188,706.30	1,218,378.34	0.00	-166,621.66	12.03%
Revenue Surplus (Deficit):	**1,385,000.00**	**1,385,000.00**	**188,706.30**	**1,218,378.34**	**0.00**	**-166,621.66**	**12.03%**
Expense							
E62 - Intergovernmental Tsfr	258,600.00	258,600.00	21,550.00	172,400.00	0.00	86,200.00	33.33%
Expense Total:	**258,600.00**	**258,600.00**	**21,550.00**	**172,400.00**	**0.00**	**86,200.00**	**33.33%**
Department: 0100 - Administration Surplus (Deficit):	**1,126,400.00**	**1,126,400.00**	**167,156.30**	**1,045,978.34**	**0.00**	**-80,421.66**	**7.14%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0800 - Street							
Expense							
E62 - Intergovernmental Tsfr	1,125,817.00	1,125,817.00	93,110.58	741,044.86	372,442.36	12,329.78	1.10%
Expense Total:	**1,125,817.00**	**1,125,817.00**	**93,110.58**	**741,044.86**	**372,442.36**	**12,329.78**	**1.10%**
Department: 0800 - Street Total:	**1,125,817.00**	**1,125,817.00**	**93,110.58**	**741,044.86**	**372,442.36**	**12,329.78**	**1.10%**
Fund: 003 - Franchise Fees Fund Surplus (Deficit):	**583.00**	**583.00**	**74,045.72**	**304,933.48**	**-372,442.36**	**-68,091.88**	**11,679.57%**
Fund: 005 - Designated Tax Fund							
Department: 0200 - Animal Control							
Revenue							
R10 - Taxes - Sales	685,165.00	685,165.00	62,092.04	461,098.88	0.00	-224,066.12	32.70%
Revenue Surplus (Deficit):	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**
Expense							
E62 - Intergovernmental Tsfr	685,165.00	685,165.00	57,097.00	456,776.00	0.00	228,389.00	33.33%
Expense Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**4,995.04**	**4,322.88**	**0.00**	**4,322.88**	**0.00%**
Department: 0400 - Parks							
Revenue							
R10 - Taxes - Sales	685,165.00	685,165.00	62,092.04	461,098.88	0.00	-224,066.12	32.70%
Revenue Surplus (Deficit):	**685,165.00**	**685,165.00**	**62,092.04**	**461,098.88**	**0.00**	**-224,066.12**	**32.70%**
Expense							
E62 - Intergovernmental Tsfr	685,165.00	685,165.00	57,097.00	456,776.00	0.00	228,389.00	33.33%
Expense Total:	**685,165.00**	**685,165.00**	**57,097.00**	**456,776.00**	**0.00**	**228,389.00**	**33.33%**
Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**4,995.04**	**4,322.88**	**0.00**	**4,322.88**	**0.00%**
Department: 0500 - Fire							
Revenue							
R10 - Taxes - Sales	1,712,912.00	1,712,912.00	155,230.09	1,152,747.16	0.00	-560,164.84	32.70%
Revenue Surplus (Deficit):	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**
Expense							
E62 - Intergovernmental Tsfr	1,712,912.00	1,712,912.00	142,743.00	1,141,944.00	0.00	570,968.00	33.33%
Expense Total:	**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**12,487.09**	**10,803.16**	**0.00**	**10,803.16**	**0.00%**
Department: 0600 - Police							
Revenue							
R10 - Taxes - Sales	1,712,912.00	1,712,912.00	155,230.09	1,152,747.16	0.00	-560,164.84	32.70%
Revenue Surplus (Deficit):	**1,712,912.00**	**1,712,912.00**	**155,230.09**	**1,152,747.16**	**0.00**	**-560,164.84**	**32.70%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E62 - Intergovernmental Tsfr	1,712,912.00	1,712,912.00	142,743.00	1,141,944.00	0.00	570,968.00	33.33%
Expense Total:	**1,712,912.00**	**1,712,912.00**	**142,743.00**	**1,141,944.00**	**0.00**	**570,968.00**	**33.33%**
Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**12,487.09**	**10,803.16**	**0.00**	**10,803.16**	**0.00%**
Department: 0800 - Street							
Revenue							
R10 - Taxes - Sales	2,055,494.00	2,055,494.00	186,276.09	1,383,296.55	0.00	-672,197.45	32.70%
Revenue Surplus (Deficit):	**2,055,494.00**	**2,055,494.00**	**186,276.09**	**1,383,296.55**	**0.00**	**-672,197.45**	**32.70%**
Expense							
E62 - Intergovernmental Tsfr	2,055,494.00	2,055,494.00	171,291.00	1,370,328.00	0.00	685,166.00	33.33%
Expense Total:	**2,055,494.00**	**2,055,494.00**	**171,291.00**	**1,370,328.00**	**0.00**	**685,166.00**	**33.33%**
Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**14,985.09**	**12,968.55**	**0.00**	**12,968.55**	**0.00%**
Fund: 005 - Designated Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**49,949.35**	**43,220.63**	**0.00**	**43,220.63**	**0.00%**
Fund: 010 - Electronic Tax							
Department: 0100 - Administration							
Revenue							
R85 - Interest Revenue	0.00	0.00	709.59	1,062.79	0.00	1,062.79	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Fund: 010 - Electronic Tax Surplus (Deficit):	**0.00**	**0.00**	**709.59**	**1,062.79**	**0.00**	**1,062.79**	**0.00%**
Fund: 020 - Animal Control Donation							
Department: 0200 - Animal Control							
Revenue							
R68 - Donation Revenue	2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00%
Revenue Surplus (Deficit):	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**-2,500.00**	**100.00%**
Expense							
E55 - Professional Services	2,500.00	4,000.00	865.00	4,807.88	0.00	-807.88	-20.20%
Expense Total:	**2,500.00**	**4,000.00**	**865.00**	**4,807.88**	**0.00**	**-807.88**	**-20.20%**
Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**-1,500.00**	**-865.00**	**-4,807.88**	**0.00**	**-3,307.88**	**-220.53%**
Fund: 020 - Animal Control Donation Surplus (Deficit):	**0.00**	**-1,500.00**	**-865.00**	**-4,807.88**	**0.00**	**-3,307.88**	**-220.53%**
Fund: 030 - Act 1256 of 1995 Court							
Department: 0300 - Court							
Revenue							
R40 - Fines & Forfeitures	401,250.00	401,250.00	24,491.65	233,539.95	0.00	-167,710.05	41.80%
Revenue Surplus (Deficit):	**401,250.00**	**401,250.00**	**24,491.65**	**233,539.95**	**0.00**	**-167,710.05**	**41.80%**
Expense							
E01 - Personnel Expense	5,200.00	5,200.00	0.00	0.00	0.00	5,200.00	100.00%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E40 - Operations Expense	396,050.00	396,050.00	24,491.65	233,539.94	0.00	162,510.06	41.03%
Expense Total:	**401,250.00**	**401,250.00**	**24,491.65**	**233,539.94**	**0.00**	**167,710.06**	**41.80%**
Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.01**	**0.00**	**0.01**	**0.00%**
Fund: 030 - Act 1256 of 1995 Court Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.01**	**0.00**	**0.01**	**0.00%**
Fund: 031 - Act 1809 of 2001 Court Auto							
Department: 0300 - Court							
Revenue							
R40 - Fines & Forfeitures	36,000.00	36,000.00	3,547.50	32,769.60	0.00	-3,230.40	8.97%
R62 - Intergovernmental Tsfrs	0.00	0.00	0.00	50,088.94	0.00	50,088.94	0.00%
R85 - Interest Revenue	0.00	0.00	182.34	1,046.55	0.00	1,046.55	0.00%
Revenue Surplus (Deficit):	**36,000.00**	**36,000.00**	**3,729.84**	**83,905.09**	**0.00**	**47,905.09**	**-133.07%**
Expense							
E60 - Miscellaneous Expense	36,000.00	36,000.00	1,367.50	25,191.51	1,610.41	9,198.08	25.55%
Expense Total:	**36,000.00**	**36,000.00**	**1,367.50**	**25,191.51**	**1,610.41**	**9,198.08**	**25.55%**
Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**2,362.34**	**58,713.58**	**-1,610.41**	**57,103.17**	**0.00%**
Fund: 031 - Act 1809 of 2001 Court Auto Surplus (Deficit):	**0.00**	**0.00**	**2,362.34**	**58,713.58**	**-1,610.41**	**57,103.17**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M							
Department: 0400 - Parks							
Revenue							
R10 - Taxes - Sales	830,950.00	830,950.00	77,615.04	576,373.57	0.00	-254,576.43	30.64%
Revenue Surplus (Deficit):	**830,950.00**	**830,950.00**	**77,615.04**	**576,373.57**	**0.00**	**-254,576.43**	**30.64%**
Expense							
E62 - Intergovernmental Tsfr	830,950.00	830,950.00	71,371.00	570,968.00	0.00	259,982.00	31.29%
Expense Total:	**830,950.00**	**830,950.00**	**71,371.00**	**570,968.00**	**0.00**	**259,982.00**	**31.29%**
Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**6,244.04**	**5,405.57**	**0.00**	**5,405.57**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M Surplus (Deficit):	**0.00**	**0.00**	**6,244.04**	**5,405.57**	**0.00**	**5,405.57**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire							
Department: 0500 - Fire							
Revenue							
R15 - Taxes - Property	28,000.00	28,000.00	0.00	20,349.12	0.00	-7,650.88	27.32%
Revenue Surplus (Deficit):	**28,000.00**	**28,000.00**	**0.00**	**20,349.12**	**0.00**	**-7,650.88**	**27.32%**
Expense							
E40 - Operations Expense	145,000.00	145,000.00	0.00	0.00	0.00	145,000.00	100.00%
Expense Total:	**145,000.00**	**145,000.00**	**0.00**	**0.00**	**0.00**	**145,000.00**	**100.00%**
Department: 0500 - Fire Surplus (Deficit):	**-117,000.00**	**-117,000.00**	**0.00**	**20,349.12**	**0.00**	**137,349.12**	**117.39%**
Fund: 051 - Act 833 of 1991 Fire Surplus (Deficit):	**-117,000.00**	**-117,000.00**	**0.00**	**20,349.12**	**0.00**	**137,349.12**	**117.39%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 055 - Fire 3/8 SalesTax							
Department: 0500 - Fire							
Revenue							
R10 - Taxes - Sales	2,492,850.00	2,492,850.00	232,845.13	1,729,120.77	0.00	-763,729.23	30.64%
Revenue Surplus (Deficit):	**2,492,850.00**	**2,492,850.00**	**232,845.13**	**1,729,120.77**	**0.00**	**-763,729.23**	**30.64%**
Expense							
E62 - Intergovernmental Tsfr	2,492,850.00	2,492,850.00	214,114.00	1,712,912.00	0.00	779,938.00	31.29%
Expense Total:	**2,492,850.00**	**2,492,850.00**	**214,114.00**	**1,712,912.00**	**0.00**	**779,938.00**	**31.29%**
Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**18,731.13**	**16,208.77**	**0.00**	**16,208.77**	**0.00%**
Fund: 055 - Fire 3/8 SalesTax Surplus (Deficit):	**0.00**	**0.00**	**18,731.13**	**16,208.77**	**0.00**	**16,208.77**	**0.00%**
Fund: 061 - Act 918 of 1983 Police							
Department: 0600 - Police							
Revenue							
R40 - Fines & Forfeitures	15,000.00	15,000.00	1,555.40	11,485.19	0.00	-3,514.81	23.43%
Revenue Surplus (Deficit):	**15,000.00**	**15,000.00**	**1,555.40**	**11,485.19**	**0.00**	**-3,514.81**	**23.43%**
Expense							
E60 - Miscellaneous Expense	15,000.00	15,000.00	0.00	8,868.84	0.00	6,131.16	40.87%
Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**8,868.84**	**0.00**	**6,131.16**	**40.87%**
Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,555.40**	**2,616.35**	**0.00**	**2,616.35**	**0.00%**
Fund: 061 - Act 918 of 1983 Police Surplus (Deficit):	**0.00**	**0.00**	**1,555.40**	**2,616.35**	**0.00**	**2,616.35**	**0.00%**
Fund: 062 - Act 988 of 1991 Emerg Veh							
Department: 0600 - Police							
Revenue							
R40 - Fines & Forfeitures	12,000.00	12,000.00	0.00	4,839.46	0.00	-7,160.54	59.67%
Revenue Surplus (Deficit):	**12,000.00**	**12,000.00**	**0.00**	**4,839.46**	**0.00**	**-7,160.54**	**59.67%**
Expense							
E40 - Operations Expense	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
Expense Total:	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**12,000.00**	**100.00%**
Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**4,839.46**	**0.00**	**4,839.46**	**0.00%**
Fund: 062 - Act 988 of 1991 Emerg Veh Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**4,839.46**	**0.00**	**4,839.46**	**0.00%**
Fund: 066 - Federal Drug Control							
Department: 0600 - Police							
Revenue							
R85 - Interest Revenue	0.00	0.00	69.34	539.22	0.00	539.22	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**
Fund: 066 - Federal Drug Control Surplus (Deficit):	**0.00**	**0.00**	**69.34**	**539.22**	**0.00**	**539.22**	**0.00%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 068 - State Drug Control							
Department: 0600 - Police							
Revenue							
R40 - Fines & Forfeitures	5,000.00	5,000.00	1,062.00	1,062.00	0.00	-3,938.00	78.76%
R85 - Interest Revenue	0.00	0.00	101.27	785.26	0.00	785.26	0.00%
Revenue Surplus (Deficit):	**5,000.00**	**5,000.00**	**1,163.27**	**1,847.26**	**0.00**	**-3,152.74**	**63.05%**
Expense							
E60 - Miscellaneous Expense	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
Expense Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**100.00%**
Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,163.27**	**1,847.26**	**0.00**	**1,847.26**	**0.00%**
Fund: 068 - State Drug Control Surplus (Deficit):	**0.00**	**0.00**	**1,163.27**	**1,847.26**	**0.00**	**1,847.26**	**0.00%**
Fund: 080 - Street Fund							
Department: 0140 - Stormwater							
Expense							
E01 - Personnel Expense	639,562.59	639,562.59	36,867.15	337,108.99	0.00	302,453.60	47.29%
E10 - Building & Grounds Exp	4,512.00	4,512.00	0.00	2,018.25	2,160.00	333.75	7.40%
E20 - Vehicle Expense	27,020.00	27,020.00	865.74	7,411.87	0.00	19,608.13	72.57%
E30 - Supply Expense	25,400.00	25,400.00	345.52	1,908.50	1,431.46	22,060.04	86.85%
E40 - Operations Expense	16,200.00	16,200.00	0.00	3,699.61	0.00	12,500.39	77.16%
E55 - Professional Services	41,000.00	48,000.00	0.00	45,190.93	3,500.00	-690.93	-1.44%
Expense Total:	**753,694.59**	**760,694.59**	**38,078.41**	**397,338.15**	**7,091.46**	**356,264.98**	**46.83%**
Department: 0140 - Stormwater Total:	**753,694.59**	**760,694.59**	**38,078.41**	**397,338.15**	**7,091.46**	**356,264.98**	**46.83%**
Department: 0800 - Street							
Revenue							
R15 - Taxes - Property	2,361,000.00	2,361,000.00	167,250.16	1,553,601.67	0.00	-807,398.33	34.20%
R60 - Miscellaneous Revenue	1,500.00	2,961.01	0.00	24,417.23	0.00	21,456.22	-724.63%
R62 - Intergovernmental Tsfrs	2,055,494.00	2,495,494.00	171,291.00	1,370,328.00	0.00	-1,125,166.00	45.09%
R85 - Interest Revenue	0.00	0.00	855.21	6,195.51	0.00	6,195.51	0.00%
Revenue Surplus (Deficit):	**4,417,994.00**	**4,859,455.01**	**339,396.37**	**2,954,542.41**	**0.00**	**-1,904,912.60**	**39.20%**
Expense							
E01 - Personnel Expense	1,770,874.96	1,770,874.96	127,087.20	1,165,527.47	0.00	605,347.49	34.18%
E10 - Building & Grounds Exp	231,946.00	231,946.00	17,757.19	142,240.61	7,503.69	82,201.70	35.44%
E20 - Vehicle Expense	260,500.01	260,500.01	10,151.77	171,150.17	10,134.63	79,215.21	30.41%
E30 - Supply Expense	508,515.96	467,194.97	8,768.58	184,897.68	3,141.41	279,155.88	59.75%
E40 - Operations Expense	126,200.00	126,200.00	5,838.53	44,637.69	885.88	80,676.43	63.93%
E55 - Professional Services	500,750.00	553,613.33	38,702.50	330,310.05	124,910.54	98,392.74	17.77%
E60 - Miscellaneous Expense	60,776.00	119,166.25	8,613.45	83,934.59	40,080.49	-4,848.83	-4.07%
E72 - Bond Expense	189,077.04	189,078.04	15,840.96	125,137.16	63,940.17	0.71	0.00%
E80 - Capital Assets	90,000.00	584,992.76	4,075.44	140,259.53	0.00	444,733.23	76.02%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E85 - Interest Expense	33,821.04	33,822.04	2,733.93	23,461.96	10,359.40	0.68	0.00%
Expense Total:	**3,772,461.01**	**4,337,388.36**	**239,569.55**	**2,411,556.91**	**260,956.21**	**1,664,875.24**	**38.38%**
Department: 0800 - Street Surplus (Deficit):	**645,532.99**	**522,066.65**	**99,826.82**	**542,985.50**	**-260,956.21**	**-240,037.36**	**45.98%**
Fund: 080 - Street Fund Surplus (Deficit):	**-108,161.60**	**-238,627.94**	**61,748.41**	**145,647.35**	**-268,047.67**	**116,227.62**	**48.71%**
Fund: 090 - Long Term Governmental Capital Asset Fund							
Department: 0200 - Animal Control							
Expense							
E80 - Capital Assets	0.00	0.00	0.00	-57,921.37	0.00	57,921.37	0.00%
E85 - Interest Expense	0.00	0.00	0.00	-10,200.00	0.00	10,200.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-68,121.37**	**0.00**	**68,121.37**	**0.00%**
Department: 0200 - Animal Control Total:	**0.00**	**0.00**	**0.00**	**-68,121.37**	**0.00**	**68,121.37**	**0.00%**
Department: 0410 - Parks - Mills Park & Pool							
Expense							
E80 - Capital Assets	0.00	0.00	0.00	-5,000.00	0.00	5,000.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-5,000.00**	**0.00**	**5,000.00**	**0.00%**
Department: 0410 - Parks - Mills Park & Pool Total:	**0.00**	**0.00**	**0.00**	**-5,000.00**	**0.00**	**5,000.00**	**0.00%**
Department: 0430 - Parks - Bishop							
Expense							
E80 - Capital Assets	0.00	0.00	0.00	-306,723.25	0.00	306,723.25	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-306,723.25**	**0.00**	**306,723.25**	**0.00%**
Department: 0430 - Parks - Bishop Total:	**0.00**	**0.00**	**0.00**	**-306,723.25**	**0.00**	**306,723.25**	**0.00%**
Department: 0600 - Police							
Expense							
E80 - Capital Assets	0.00	0.00	7,068.49	25,863.70	0.00	-25,863.70	0.00%
E85 - Interest Expense	0.00	0.00	-7,068.49	539.45	0.00	-539.45	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**26,403.15**	**0.00**	**-26,403.15**	**0.00%**
Department: 0600 - Police Total:	**0.00**	**0.00**	**0.00**	**26,403.15**	**0.00**	**-26,403.15**	**0.00%**
Department: 0800 - Street							
Expense							
E80 - Capital Assets	0.00	0.00	0.00	-138,638.61	0.00	138,638.61	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-138,638.61**	**0.00**	**138,638.61**	**0.00%**
Department: 0800 - Street Total:	**0.00**	**0.00**	**0.00**	**-138,638.61**	**0.00**	**138,638.61**	**0.00%**
Fund: 090 - Long Term Governmental Capital Asset Fund Total:	**0.00**	**0.00**	**0.00**	**-492,080.08**	**0.00**	**492,080.08**	**0.00%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 110 - Special Redemp - 2016 Bond							
Department: 0000 - Administration							
Expense							
E72 - Bond Expense	0.00	0.00	0.00	1,600,000.00	0.00	-1,600,000.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**1,600,000.00**	**0.00**	**-1,600,000.00**	**0.00%**
Department: 0000 - Administration Total:	**0.00**	**0.00**	**0.00**	**1,600,000.00**	**0.00**	**-1,600,000.00**	**0.00%**
Department: 0100 - Administration							
Revenue							
R62 - Intergovernmental Tsfrs	30,000.00	30,000.00	2,240.25	1,599,480.48	0.00	1,569,480.48	-5,231.60%
R85 - Interest Revenue	0.00	0.00	13.76	703.10	0.00	703.10	0.00%
Revenue Surplus (Deficit):	**30,000.00**	**30,000.00**	**2,254.01**	**1,600,183.58**	**0.00**	**1,570,183.58**	**-5,233.95%**
Department: 0100 - Administration Surplus (Deficit):	**30,000.00**	**30,000.00**	**2,254.01**	**1,600,183.58**	**0.00**	**1,570,183.58**	**-5,233.95%**
Fund: 110 - Special Redemp - 2016 Bond Surplus (Deficit):	**30,000.00**	**30,000.00**	**2,254.01**	**183.58**	**0.00**	**-29,816.42**	**99.39%**
Fund: 113 - Debt Service Reserve Fund							
Department: 0100 - Administration							
Revenue							
R85 - Interest Revenue	30,000.00	30,000.00	2,240.25	17,745.55	0.00	-12,254.45	40.85%
Revenue Surplus (Deficit):	**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**-12,254.45**	**40.85%**
Expense							
E62 - Intergovernmental Tsfr	30,000.00	30,000.00	2,240.25	17,745.55	0.00	12,254.45	40.85%
Expense Total:	**30,000.00**	**30,000.00**	**2,240.25**	**17,745.55**	**0.00**	**12,254.45**	**40.85%**
Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 113 - Debt Service Reserve Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 114 - 2016 Bond Fund							
Department: 0000 - Administration							
Expense							
E72 - Bond Expense	1,673,475.00	1,673,475.00	0.00	0.00	0.00	1,673,475.00	100.00%
E85 - Interest Expense	1,672,525.00	1,672,525.00	0.00	173,715.63	0.00	1,498,809.37	89.61%
Expense Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**173,715.63**	**0.00**	**3,172,284.37**	**94.81%**
Department: 0000 - Administration Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**173,715.63**	**0.00**	**3,172,284.37**	**94.81%**
Department: 0100 - Administration							
Revenue							
R10 - Taxes - Sales	3,325,000.00	3,325,000.00	310,460.17	2,305,494.32	0.00	-1,019,505.68	30.66%
Revenue Surplus (Deficit):	**3,325,000.00**	**3,325,000.00**	**310,460.17**	**2,305,494.32**	**0.00**	**-1,019,505.68**	**30.66%**
Department: 0100 - Administration Surplus (Deficit):	**3,325,000.00**	**3,325,000.00**	**310,460.17**	**2,305,494.32**	**0.00**	**-1,019,505.68**	**30.66%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0400 - Parks							
Revenue							
R85 - Interest Revenue	50,000.00	50,000.00	2,706.26	27,778.27	0.00	-22,221.73	44.44%
Revenue Surplus (Deficit):	**50,000.00**	**50,000.00**	**2,706.26**	**27,778.27**	**0.00**	**-22,221.73**	**44.44%**
Expense							
E62 - Intergovernmental Tsfr	0.00	0.00	0.00	1,581,734.93	0.00	-1,581,734.93	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**1,581,734.93**	**0.00**	**-1,581,734.93**	**0.00%**
Department: 0400 - Parks Surplus (Deficit):	**50,000.00**	**50,000.00**	**2,706.26**	**-1,553,956.66**	**0.00**	**-1,603,956.66**	**3,207.91%**
Fund: 114 - 2016 Bond Fund Surplus (Deficit):	**29,000.00**	**29,000.00**	**313,166.43**	**577,822.03**	**0.00**	**548,822.03**	**-1,892.49%**
Fund: 167 - 2024 Amend 78							
Department: 0100 - Administration							
Expense							
E62 - Intergovernmental Tsfr	0.00	73,194.00	0.00	73,193.75	0.00	0.25	0.00%
Expense Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
Department: 0100 - Administration Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
Fund: 167 - 2024 Amend 78 Total:	**0.00**	**73,194.00**	**0.00**	**73,193.75**	**0.00**	**0.25**	**0.00%**
Fund: 182 - 2023 Improvement Revenue Bond Fund							
Department: 0800 - Street							
Revenue							
R62 - Intergovernmental Tsfrs	513,110.00	513,110.00	54,001.96	355,111.70	0.00	-157,998.30	30.79%
R85 - Interest Revenue	5,000.00	5,000.00	726.49	4,031.41	0.00	-968.59	19.37%
Revenue Surplus (Deficit):	**518,110.00**	**518,110.00**	**54,728.45**	**359,143.11**	**0.00**	**-158,966.89**	**30.68%**
Expense							
E72 - Bond Expense	72,500.00	72,500.00	221,030.00	293,530.00	0.00	-221,030.00	-304.87%
E85 - Interest Expense	443,110.00	443,110.00	0.00	222,080.00	0.00	221,030.00	49.88%
Expense Total:	**515,610.00**	**515,610.00**	**221,030.00**	**515,610.00**	**0.00**	**0.00**	**0.00%**
Department: 0800 - Street Surplus (Deficit):	**2,500.00**	**2,500.00**	**-166,301.55**	**-156,466.89**	**0.00**	**-158,966.89**	**6,358.68%**
Fund: 182 - 2023 Improvement Revenue Bond Fund Surplus (Deficit):	**2,500.00**	**2,500.00**	**-166,301.55**	**-156,466.89**	**0.00**	**-158,966.89**	**6,358.68%**
Fund: 183 - 2023 Street Bond DSR							
Department: 0800 - Street							
Revenue							
R85 - Interest Revenue	22,000.00	22,000.00	1,800.99	14,190.43	0.00	-7,809.57	35.50%
Revenue Surplus (Deficit):	**22,000.00**	**22,000.00**	**1,800.99**	**14,190.43**	**0.00**	**-7,809.57**	**35.50%**

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
E62 - Intergovernmental Tsfr		22,000.00	22,000.00	12,236.38	24,366.39	0.00	-2,366.39	-10.76%
	Expense Total:	**22,000.00**	**22,000.00**	**12,236.38**	**24,366.39**	**0.00**	**-2,366.39**	**-10.76%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**-10,435.39**	**-10,175.96**	**0.00**	**-10,175.96**	**0.00%**
	Fund: 183 - 2023 Street Bond DSR Surplus (Deficit):	**0.00**	**0.00**	**-10,435.39**	**-10,175.96**	**0.00**	**-10,175.96**	**0.00%**
Fund: 185 - Street Bond 2016 DS								
Department: 0800 - Street								
Revenue								
R62 - Intergovernmental Tsfrs		636,207.00	636,207.00	51,345.00	412,326.46	0.00	-223,880.54	35.19%
R85 - Interest Revenue		5,000.00	5,000.00	962.45	6,441.47	0.00	1,441.47	-28.83%
	Revenue Surplus (Deficit):	**641,207.00**	**641,207.00**	**52,307.45**	**418,767.93**	**0.00**	**-222,439.07**	**34.69%**
Expense								
E72 - Bond Expense		637,209.00	637,209.00	118,217.71	636,872.90	0.00	336.10	0.05%
	Expense Total:	**637,209.00**	**637,209.00**	**118,217.71**	**636,872.90**	**0.00**	**336.10**	**0.05%**
	Department: 0800 - Street Surplus (Deficit):	**3,998.00**	**3,998.00**	**-65,910.26**	**-218,104.97**	**0.00**	**-222,102.97**	**5,555.35%**
	Fund: 185 - Street Bond 2016 DS Surplus (Deficit):	**3,998.00**	**3,998.00**	**-65,910.26**	**-218,104.97**	**0.00**	**-222,102.97**	**5,555.35%**
Fund: 186 - Street Bond 2016 DSR								
Department: 0800 - Street								
Revenue								
R85 - Interest Revenue		10,000.00	10,000.00	998.81	7,804.61	0.00	-2,195.39	21.95%
	Revenue Surplus (Deficit):	**10,000.00**	**10,000.00**	**998.81**	**7,804.61**	**0.00**	**-2,195.39**	**21.95%**
Expense								
E62 - Intergovernmental Tsfr		1,500.00	1,500.00	0.00	2,026.90	0.00	-526.90	-35.13%
	Expense Total:	**1,500.00**	**1,500.00**	**0.00**	**2,026.90**	**0.00**	**-526.90**	**-35.13%**
	Department: 0800 - Street Surplus (Deficit):	**8,500.00**	**8,500.00**	**998.81**	**5,777.71**	**0.00**	**-2,722.29**	**32.03%**
	Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):	**8,500.00**	**8,500.00**	**998.81**	**5,777.71**	**0.00**	**-2,722.29**	**32.03%**
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
R85 - Interest Revenue		0.00	0.00	0.00	2,367.81	0.00	2,367.81	0.00%
	Revenue Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**2,367.81**	**0.00**	**2,367.81**	**0.00%**
Expense								
E90 - Construction Projects		1.00	37,001.00	0.00	6,918.34	0.00	30,082.66	81.30%
	Expense Total:	**1.00**	**37,001.00**	**0.00**	**6,918.34**	**0.00**	**30,082.66**	**81.30%**
	Department: 0800 - Street Surplus (Deficit):	**-1.00**	**-37,001.00**	**0.00**	**-4,550.53**	**0.00**	**32,450.47**	**87.70%**
	Fund: 188 - 2023 Improvement Fund Surplus (Deficit):	**-1.00**	**-37,001.00**	**0.00**	**-4,550.53**	**0.00**	**32,450.47**	**87.70%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 500 - Water Fund							
Department: 0000 - Administration							
Expense							
E55 - Professional Services	60,000.00	60,000.00	149.43	630.97	0.00	59,369.03	98.95%
Expense Total:	**60,000.00**	**60,000.00**	**149.43**	**630.97**	**0.00**	**59,369.03**	**98.95%**
Department: 0000 - Administration Total:	**60,000.00**	**60,000.00**	**149.43**	**630.97**	**0.00**	**59,369.03**	**98.95%**
Department: 0900 - Water							
Revenue							
R50 - Sale of Services	5,327,997.00	5,327,997.00	455,097.09	3,263,330.03	-11,400.00	-2,076,066.97	38.97%
R60 - Miscellaneous Revenue	5,000.00	5,000.00	500.00	4,476.04	0.00	-523.96	10.48%
R62 - Intergovernmental Tsfrs	887,407.00	913,647.00	0.00	730,416.56	0.00	-183,230.44	20.05%
R64 - Reimbursement	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00%
R66 - Sale of Equipment	0.00	0.00	0.00	30,800.00	0.00	30,800.00	0.00%
R85 - Interest Revenue	0.00	0.00	785.21	6,106.35	0.00	6,106.35	0.00%
Revenue Surplus (Deficit):	**6,270,404.00**	**6,296,644.00**	**456,382.30**	**4,035,128.98**	**-11,400.00**	**-2,272,915.02**	**36.10%**
Expense							
E01 - Personnel Expense	1,710,864.27	1,710,864.27	109,006.85	1,005,185.91	35.00	705,643.36	41.24%
E10 - Building & Grounds Exp	131,566.78	131,566.78	8,011.41	61,423.15	11,776.89	58,366.74	44.36%
E20 - Vehicle Expense	107,281.00	107,281.00	7,171.38	78,153.73	9,960.61	19,166.66	17.87%
E30 - Supply Expense	2,218,502.00	2,224,702.00	170,408.75	1,219,613.48	21,533.58	983,554.94	44.21%
E40 - Operations Expense	478,000.00	478,000.00	66,827.96	289,923.93	2,177.82	185,898.25	38.89%
E55 - Professional Services	241,350.00	253,533.34	27,052.86	85,486.34	35,076.61	132,970.39	52.45%
E60 - Miscellaneous Expense	107,534.00	165,924.25	12,020.91	91,923.31	39,715.80	34,285.14	20.66%
E62 - Intergovernmental Tsfr	187,500.00	490,086.00	20,520.08	433,482.99	0.00	56,603.01	11.55%
E72 - Bond Expense	85,000.00	85,000.00	2,573.56	21,166.12	5,230.46	58,603.42	68.95%
E80 - Capital Assets	889,908.00	1,560,210.48	46,950.00	486,616.78	364,394.17	709,199.53	45.46%
E85 - Interest Expense	74,629.00	76,229.00	8,148.18	130,911.96	21,811.13	-76,494.09	-100.35%
Expense Total:	**6,232,135.05**	**7,283,397.12**	**478,691.94**	**3,903,887.70**	**511,712.07**	**2,867,797.35**	**39.37%**
Department: 0900 - Water Surplus (Deficit):	**38,268.95**	**-986,753.12**	**-22,309.64**	**131,241.28**	**-523,112.07**	**594,882.33**	**60.29%**
Department: 0950 - Wastewater							
Revenue							
R50 - Sale of Services	6,152,400.00	6,152,400.00	543,904.67	4,183,915.54	0.00	-1,968,484.46	32.00%
R60 - Miscellaneous Revenue	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00%
Revenue Surplus (Deficit):	**6,202,400.00**	**6,202,400.00**	**543,904.67**	**4,183,915.54**	**0.00**	**-2,018,484.46**	**32.54%**
Expense							
E62 - Intergovernmental Tsfr	6,187,400.00	6,187,400.00	543,904.67	4,183,915.55	0.00	2,003,484.45	32.38%
Expense Total:	**6,187,400.00**	**6,187,400.00**	**543,904.67**	**4,183,915.55**	**0.00**	**2,003,484.45**	**32.38%**
Department: 0950 - Wastewater Surplus (Deficit):	**15,000.00**	**15,000.00**	**0.00**	**-0.01**	**0.00**	**-15,000.01**	**100.00%**
Fund: 500 - Water Fund Surplus (Deficit):	**-6,731.05**	**-1,031,753.12**	**-22,459.07**	**130,610.30**	**-523,112.07**	**639,251.35**	**61.96%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 510 - Wastewater Fund							
Department: 0950 - Wastewater							
Revenue							
R60 - Miscellaneous Revenue	0.00	0.00	0.00	1,521.75	0.00	1,521.75	0.00%
R62 - Intergovernmental Tsfrs	7,093,450.50	7,381,200.50	748,117.32	4,959,787.96	0.00	-2,421,412.54	32.81%
R64 - Reimbursement	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00%
R85 - Interest Revenue	0.00	0.00	68.86	535.47	0.00	535.47	0.00%
Revenue Surplus (Deficit):	**7,143,450.50**	**7,431,200.50**	**748,186.18**	**4,961,845.18**	**0.00**	**-2,469,355.32**	**33.23%**
Expense							
E01 - Personnel Expense	2,885,870.82	2,885,870.82	181,970.24	1,696,051.36	-527.48	1,190,346.94	41.25%
E10 - Building & Grounds Exp	716,208.00	716,208.00	66,151.63	413,064.83	21,578.52	281,564.65	39.31%
E20 - Vehicle Expense	223,769.00	223,769.00	12,204.40	175,245.33	21,126.67	27,397.00	12.24%
E30 - Supply Expense	838,000.00	838,000.00	94,518.21	587,107.95	110,435.37	140,456.68	16.76%
E40 - Operations Expense	42,001.24	42,001.24	642.07	9,690.99	14.19	32,296.06	76.89%
E55 - Professional Services	335,850.00	548,879.15	27,892.31	244,706.36	227,276.61	76,896.18	14.01%
E60 - Miscellaneous Expense	102,034.00	160,424.25	8,604.18	88,505.84	40,005.86	31,912.55	19.89%
E62 - Intergovernmental Tsfr	289,500.00	592,086.00	27,195.23	511,781.77	0.00	80,304.23	13.56%
E72 - Bond Expense	49,002.00	49,002.00	3,519.43	28,902.28	7,122.19	12,977.53	26.48%
E80 - Capital Assets	1,639,838.94	2,616,186.73	101,031.32	488,631.48	867,638.92	1,259,916.33	48.16%
E85 - Interest Expense	89,982.50	89,982.50	7,866.22	9,024.45	19,395.86	61,562.19	68.42%
Expense Total:	**7,212,056.50**	**8,762,409.69**	**531,595.24**	**4,252,712.64**	**1,314,066.71**	**3,195,630.34**	**36.47%**
Department: 0950 - Wastewater Surplus (Deficit):	**-68,606.00**	**-1,331,209.19**	**216,590.94**	**709,132.54**	**-1,314,066.71**	**726,275.02**	**54.56%**
Fund: 510 - Wastewater Fund Surplus (Deficit):	**-68,606.00**	**-1,331,209.19**	**216,590.94**	**709,132.54**	**-1,314,066.71**	**726,275.02**	**54.56%**
Fund: 515 - Stormwater Utility Fund							
Department: 0140 - Stormwater							
Revenue							
R20 - Licenses Permits & Fees	20,000.00	20,000.00	1,300.00	16,100.00	0.00	-3,900.00	19.50%
R50 - Sale of Services	304,800.00	304,800.00	26,410.50	210,499.17	0.00	-94,300.83	30.94%
Revenue Surplus (Deficit):	**324,800.00**	**324,800.00**	**27,710.50**	**226,599.17**	**0.00**	**-98,200.83**	**30.23%**
Expense							
E80 - Capital Assets	1.00	595,277.95	316,215.51	588,923.35	25,238.60	-18,884.00	-3.17%
Expense Total:	**1.00**	**595,277.95**	**316,215.51**	**588,923.35**	**25,238.60**	**-18,884.00**	**-3.17%**
Department: 0140 - Stormwater Surplus (Deficit):	**324,799.00**	**-270,477.95**	**-288,505.01**	**-362,324.18**	**-25,238.60**	**-117,084.83**	**-43.29%**
Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	**324,799.00**	**-270,477.95**	**-288,505.01**	**-362,324.18**	**-25,238.60**	**-117,084.83**	**-43.29%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 525 - Repair and Replace (formerly Depreciation)							
Department: 0900 - Water							
Expense							
E62 - Intergovernmental Tsfr	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00%
Expense Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0900 - Water Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0950 - Wastewater							
Revenue							
R62 - Intergovernmental Tsfrs	477,000.00	477,000.00	47,715.31	340,092.76	0.00	-136,907.24	28.70%
Revenue Surplus (Deficit):	**477,000.00**	**477,000.00**	**47,715.31**	**340,092.76**	**0.00**	**-136,907.24**	**28.70%**
Expense							
E62 - Intergovernmental Tsfr	289,500.00	289,500.00	204,212.65	204,212.65	0.00	85,287.35	29.46%
Expense Total:	**289,500.00**	**289,500.00**	**204,212.65**	**204,212.65**	**0.00**	**85,287.35**	**29.46%**
Department: 0950 - Wastewater Surplus (Deficit):	**187,500.00**	**187,500.00**	**-156,497.34**	**135,880.11**	**0.00**	**-51,619.89**	**27.53%**
Fund: 525 - Repair and Replace (formerly Depreciation) Surplus (Deficit):	**0.00**	**0.00**	**-156,497.34**	**135,880.11**	**0.00**	**135,880.11**	**0.00%**
Fund: 535 - 2024B Sewer Construction Fund							
Department: 0950 - Wastewater							
Revenue							
R62 - Intergovernmental Tsfrs	0.00	0.00	0.00	100.00	0.00	100.00	0.00%
R85 - Interest Revenue	0.00	0.00	0.24	1.40	0.00	1.40	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**0.24**	**101.40**	**0.00**	**101.40**	**0.00%**
Expense							
E62 - Intergovernmental Tsfr	0.00	0.00	0.00	0.19	0.00	-0.19	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**0.19**	**0.00**	**-0.19**	**0.00%**
Department: 0950 - Wastewater Surplus (Deficit):	**0.00**	**0.00**	**0.24**	**101.21**	**0.00**	**101.21**	**0.00%**
Fund: 535 - 2024B Sewer Construction Fund Surplus (Deficit):	**0.00**	**0.00**	**0.24**	**101.21**	**0.00**	**101.21**	**0.00%**
Fund: 540 - 2025 Water and Sewer Revenue Bond Fund							
Department: 0140 - Stormwater							
Revenue							
R62 - Intergovernmental Tsfrs	0.00	605,172.00	0.00	605,272.00	0.00	100.00	-0.02%
R85 - Interest Revenue	0.00	0.00	1,433.50	9,919.72	0.00	9,919.72	0.00%
Revenue Surplus (Deficit):	**0.00**	**605,172.00**	**1,433.50**	**615,191.72**	**0.00**	**10,019.72**	**-1.66%**
Department: 0140 - Stormwater Surplus (Deficit):	**0.00**	**605,172.00**	**1,433.50**	**615,191.72**	**0.00**	**10,019.72**	**-1.66%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0900 - Water							
Expense							
E62 - Intergovernmental Tsfr	0.00	0.00	0.00	100.00	0.00	-100.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**0.00%**
Department: 0900 - Water Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**0.00%**
Fund: 540 - 2025 Water and Sewer Revenue Bond Fund Surplus (Deficit):	**0.00**	**605,172.00**	**1,433.50**	**615,091.72**	**0.00**	**9,919.72**	**-1.64%**
Fund: 545 - 2025 Water and Sewer Revenue Bond Construction							
Department: 0140 - Stormwater							
Revenue							
R62 - Intergovernmental Tsfrs	0.00	0.00	0.00	100.00	0.00	100.00	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**100.00**	**0.00%**
Department: 0140 - Stormwater Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**100.00**	**0.00%**
Department: 0950 - Wastewater							
Expense							
E62 - Intergovernmental Tsfr	0.00	2,410.00	0.00	2,409.13	0.00	0.87	0.04%
Expense Total:	**0.00**	**2,410.00**	**0.00**	**2,409.13**	**0.00**	**0.87**	**0.04%**
Department: 0950 - Wastewater Total:	**0.00**	**2,410.00**	**0.00**	**2,409.13**	**0.00**	**0.87**	**0.04%**
Fund: 545 - 2025 Water and Sewer Revenue Bond Construction Surplus (Deficit):	**0.00**	**-2,410.00**	**0.00**	**-2,309.13**	**0.00**	**100.87**	**4.19%**
Fund: 550 - Impact - Water							
Department: 0900 - Water							
Revenue							
R20 - Licenses Permits & Fees	35,000.00	35,000.00	7,344.00	45,582.00	0.00	10,582.00	-30.23%
Revenue Surplus (Deficit):	**35,000.00**	**35,000.00**	**7,344.00**	**45,582.00**	**0.00**	**10,582.00**	**-30.23%**
Expense							
E62 - Intergovernmental Tsfr	50,000.00	76,240.00	0.00	0.00	0.00	76,240.00	100.00%
Expense Total:	**50,000.00**	**76,240.00**	**0.00**	**0.00**	**0.00**	**76,240.00**	**100.00%**
Department: 0900 - Water Surplus (Deficit):	**-15,000.00**	**-41,240.00**	**7,344.00**	**45,582.00**	**0.00**	**86,822.00**	**210.53%**
Fund: 550 - Impact - Water Surplus (Deficit):	**-15,000.00**	**-41,240.00**	**7,344.00**	**45,582.00**	**0.00**	**86,822.00**	**210.53%**
Fund: 555 - Impact - WW							
Department: 0950 - Wastewater							
Revenue							
R20 - Licenses Permits & Fees	50,000.00	50,000.00	8,000.00	66,750.00	0.00	16,750.00	-33.50%
Revenue Surplus (Deficit):	**50,000.00**	**50,000.00**	**8,000.00**	**66,750.00**	**0.00**	**16,750.00**	**-33.50%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E62 - Intergovernmental Tsfr	0.00	37,750.00	0.00	0.00	0.00	37,750.00	100.00%
Expense Total:	**0.00**	**37,750.00**	**0.00**	**0.00**	**0.00**	**37,750.00**	**100.00%**
Department: 0950 - Wastewater Surplus (Deficit):	**50,000.00**	**12,250.00**	**8,000.00**	**66,750.00**	**0.00**	**54,500.00**	**-444.90%**
Fund: 555 - Impact - WW Surplus (Deficit):	**50,000.00**	**12,250.00**	**8,000.00**	**66,750.00**	**0.00**	**54,500.00**	**-444.90%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr							
Department: 0000 - Administration							
Revenue							
R62 - Intergovernmental Tsfrs	50,000.00	50,000.00	19,729.69	157,837.52	0.00	107,837.52	-215.68%
R85 - Interest Revenue	2,000.00	2,000.00	506.01	2,968.93	0.00	968.93	-48.45%
Revenue Surplus (Deficit):	**52,000.00**	**52,000.00**	**20,235.70**	**160,806.45**	**0.00**	**108,806.45**	**-209.24%**
Expense							
E62 - Intergovernmental Tsfr	50,000.00	50,000.00	0.00	39,878.13	0.00	10,121.87	20.24%
E72 - Bond Expense	2,000.00	2,000.00	166.67	1,333.36	0.00	666.64	33.33%
Expense Total:	**52,000.00**	**52,000.00**	**166.67**	**41,211.49**	**0.00**	**10,788.51**	**20.75%**
Department: 0000 - Administration Surplus (Deficit):	**0.00**	**0.00**	**20,069.03**	**119,594.96**	**0.00**	**119,594.96**	**0.00%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):	**0.00**	**0.00**	**20,069.03**	**119,594.96**	**0.00**	**119,594.96**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR							
Department: 0000 - Administration							
Revenue							
R85 - Interest Revenue	0.00	0.00	811.53	6,330.78	0.00	6,330.78	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Department: 0000 - Administration Surplus (Deficit):	**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Surplus (Deficit):	**0.00**	**0.00**	**811.53**	**6,330.78**	**0.00**	**6,330.78**	**0.00%**
Fund: 620 - 10/2023 Infrastrure Fee W/WW							
Department: 0900 - Water							
Expense							
E62 - Intergovernmental Tsfr	1,316,457.50	1,316,457.50	0.00	1,299,667.00	0.00	16,790.50	1.28%
Expense Total:	**1,316,457.50**	**1,316,457.50**	**0.00**	**1,299,667.00**	**0.00**	**16,790.50**	**1.28%**
Department: 0900 - Water Total:	**1,316,457.50**	**1,316,457.50**	**0.00**	**1,299,667.00**	**0.00**	**16,790.50**	**1.28%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0950 - Wastewater							
Revenue							
R50 - Sale of Services	1,576,501.00	1,576,501.00	128,121.61	1,039,846.19	0.00	-536,654.81	34.04%
Revenue Surplus (Deficit):	**1,576,501.00**	**1,576,501.00**	**128,121.61**	**1,039,846.19**	**0.00**	**-536,654.81**	**34.04%**
Department: 0950 - Wastewater Surplus (Deficit):	**1,576,501.00**	**1,576,501.00**	**128,121.61**	**1,039,846.19**	**0.00**	**-536,654.81**	**34.04%**
Fund: 620 - 10/2023 Infrastrure Fee W/WW Surplus (Deficit):	**260,043.50**	**260,043.50**	**128,121.61**	**-259,820.81**	**0.00**	**-519,864.31**	**199.91%**
Report Surplus (Deficit):	**394,272.28**	**-5,531,156.02**	**212,020.25**	**718,031.64**	**-5,261,280.01**	**987,907.65**	**17.86%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
001 - General Fund	348.43	-3,338,789.32	-42,324.17	-1,743,755.50	-2,756,762.19	-1,161,728.37
002 - Sales Tax Fund	0.00	0.00	49,949.35	43,220.63	0.00	43,220.63
003 - Franchise Fees Fund	583.00	583.00	74,045.72	304,933.48	-372,442.36	-68,091.88
005 - Designated Tax Fund	0.00	0.00	49,949.35	43,220.63	0.00	43,220.63
010 - Electronic Tax	0.00	0.00	709.59	1,062.79	0.00	1,062.79
020 - Animal Control Donation	0.00	-1,500.00	-865.00	-4,807.88	0.00	-3,307.88
030 - Act 1256 of 1995 Court	0.00	0.00	0.00	0.01	0.00	0.01
031 - Act 1809 of 2001 Court Aut	0.00	0.00	2,362.34	58,713.58	-1,610.41	57,103.17
045 - Park 1/8 SalesTax O & M	0.00	0.00	6,244.04	5,405.57	0.00	5,405.57
051 - Act 833 of 1991 Fire	-117,000.00	-117,000.00	0.00	20,349.12	0.00	137,349.12
055 - Fire 3/8 SalesTax	0.00	0.00	18,731.13	16,208.77	0.00	16,208.77
061 - Act 918 of 1983 Police	0.00	0.00	1,555.40	2,616.35	0.00	2,616.35
062 - Act 988 of 1991 Emerg Veh	0.00	0.00	0.00	4,839.46	0.00	4,839.46
066 - Federal Drug Control	0.00	0.00	69.34	539.22	0.00	539.22
068 - State Drug Control	0.00	0.00	1,163.27	1,847.26	0.00	1,847.26
080 - Street Fund	-108,161.60	-238,627.94	61,748.41	145,647.35	-268,047.67	116,227.62
090 - Long Term Governmental C	0.00	0.00	0.00	492,080.08	0.00	492,080.08
110 - Special Redemp - 2016 Bon	30,000.00	30,000.00	2,254.01	183.58	0.00	-29,816.42
113 - Debt Service Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
114 - 2016 Bond Fund	29,000.00	29,000.00	313,166.43	577,822.03	0.00	548,822.03
167 - 2024 Amend 78	0.00	-73,194.00	0.00	-73,193.75	0.00	0.25
182 - 2023 Improvement Revenu	2,500.00	2,500.00	-166,301.55	-156,466.89	0.00	-158,966.89
183 - 2023 Street Bond DSR	0.00	0.00	-10,435.39	-10,175.96	0.00	-10,175.96
185 - Street Bond 2016 DS	3,998.00	3,998.00	-65,910.26	-218,104.97	0.00	-222,102.97
186 - Street Bond 2016 DSR	8,500.00	8,500.00	998.81	5,777.71	0.00	-2,722.29
188 - 2023 Improvement Fund	-1.00	-37,001.00	0.00	-4,550.53	0.00	32,450.47
500 - Water Fund	-6,731.05	-1,031,753.12	-22,459.07	130,610.30	-523,112.07	639,251.35
510 - Wastewater Fund	-68,606.00	-1,331,209.19	216,590.94	709,132.54	-1,314,066.71	726,275.02
515 - Stormwater Utility Fund	324,799.00	-270,477.95	-288,505.01	-362,324.18	-25,238.60	-117,084.83
525 - Repair and Replace (former	0.00	0.00	-156,497.34	135,880.11	0.00	135,880.11
535 - 2024B Sewer Construction	0.00	0.00	0.24	101.21	0.00	101.21
540 - 2025 Water and Sewer Rev	0.00	605,172.00	1,433.50	615,091.72	0.00	9,919.72
545 - 2025 Water and Sewer Rev	0.00	-2,410.00	0.00	-2,309.13	0.00	100.87
550 - Impact - Water	-15,000.00	-41,240.00	7,344.00	45,582.00	0.00	86,822.00
555 - Impact - WW	50,000.00	12,250.00	8,000.00	66,750.00	0.00	54,500.00
604 - W/WW Ref Rev 2017 Bd Fr	0.00	0.00	20,069.03	119,594.96	0.00	119,594.96
606 - W/WW Ref Rev Bonds 2017	0.00	0.00	811.53	6,330.78	0.00	6,330.78
620 - 10/2023 Infrastrure Fee W/	260,043.50	260,043.50	128,121.61	-259,820.81	0.00	-519,864.31
Report Surplus (Deficit):	**394,272.28**	**-5,531,156.02**	**212,020.25**	**718,031.64**	**-5,261,280.01**	**987,907.65**

ORDINANCE NO. 2026 _____

A 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 CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

Section 1. That a tax of 3.2 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 2026.

Said tax shall be collected by the Collector of Saline County in 2027 as provided by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this 28th day of July, 2026.

APPROVED:

_____
Chris Treat, Mayor

ATTEST:

_____
Mark Smith, City Clerk

ORDINANCE NO. 2026 _____
A 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 CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

Section 1. That a tax of 3.2 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 2026.

Said tax shall be collected by the Collector of Saline County in 2027 as provided by law.

PASSED AND APPROVED BY THE CITY COUNTIL OF THE CITY OF BRYANT, ARKANSAS, on this 28th day of July, 2026.

APPROVED:

_____
Chris Treat, Mayor

ATTEST:

_____
Mark Smith, City Clerk

Appendix 1 - Major Vendor List -Single Source is shown as SS and is defined as "best performing for the current city systems, usage, or services" , D = paid by DRAFT. Note Ordinance 2022-18 was approved by Council in July of 2022 and denotes that items on DRAFT will be brought once a year to Council during the budgeting process and many vendors on this list will not be brought back to Council for approval because of earlier approvals in many forms. State Statute (A.C.A 14-58-303)b)(2)(B) says that bids are not required on motor fuels, oil, asphalt, asphalt oil, natural gas and in some cases on motor vehicles.

	Vendor #	Vendor Name
	4172	A&A Fire and Security - Parks
	CC	ACIC (Arkansas Crime Information Center)
	0007	Adams Pest Control
		Alliconnect - PD mental health/officer wellness provider
	1778	Amazon Prime Business
	0840	American Red Cross - Parks Aquatics
	0089	AR One Call - PW
SS	3057	AR Valley Communications
	0057	Arkansas Democrat-Gazette
	3459	Archive Social - Next Request - Legal FOIA Response (civic plus)
		Ark Departments of Finance, Health and Transportation etc.
D	3896	Ark Mailing Services for Utility Billing
		Ark Municipal League for Various Items and Programs
		Ark Public Employees Retirement System (APERS)
	3424	Arkansas Fire Academy
	4234	Arvest banking services started 12/25
SS	0115	Atco International - WWTP Chemicals, Flocculant
		Auditor of the State for Escheating Purposes
D		Axon – Tasers for PD, 5 year Contract started 08/2025
		Banana Graphics - Parks Uniform Shirts
	3089	Banner Fire Equipment
D	4030	Baysingers (police supply store)
SS		Benton Auto Parts
		Boston Mutual - Payroll Deduct
D		Bryant Youth Association
		CDWG - Barracuda Backup for IT
	0198	Centerpoint for Gas Changed to Summit
D, SS	3208	Central Arkansas Truck Outfitters
SS	3437	Central Arkansas Truck & Trailer
	0165	Chamber of Commerce - Bryant - Contract started in 2022
		Chem Aqua -Parks, PD and Fire
		Chris Crain Dodge, Landers
	0215	Civic Plus replaced Municode for City Clerk
		Civic Rec replaced Activenet in 2018
		CJI (Criminal Justice Institute)
	2599	CLEAN #2599 Fire and Police
D	2654	Clearent
	4248	Cleargov - new in 2025 Transparency software
	0218	Clifford (for Generator Maintenance)
D	0224	Comcast for TV and back up Internet
	0225	Commercial Air
	0876	Consolidated Fleet Service - Fire
BW	0228	Consolidated Pipe
	4109	Coronet for Cyber Security - 3 year contract signed 11/19/24
	0235	Cranford - Bid Out no other Respondents for Street Asphalt
	4236	Crews - bond related
	0236	Crist Engineering
	0240	Curry's Pest Control- Fire and PD
	3056	Custom Advertising
	0243	Daktronics - Parks Scoreboards
SS	3207	Dana Safety - PD was Cap Fleet
	1281	Darragh
SS	4077	Daupler - PW Software
D	0248	De Lage Landen Financial Services/Lease Direct for Copiers
SS	0250	Dell for IT
	3580	DNT for the City Website and marketing
	2877	DoorKing for PW Gate
SS	1692	Duck's Garage
SS	0266	Eagle Electric for WWTP
	2603	ELC and Espino Lawn Care (Parks and Street)
	0270	Eliant Solutions Inc. for IT
	0862	EMed/Grogans -Fire
	2836	Employee Assistance Plan
D	0273	Entergy
	3226	Enterprise for PD Vehicles
	2051	ErgoMetrics - Fire
		ESRI (PD and PCD) annual payment
	3835	ESO - Fire
	Multi	Everett
	4023	EverOn - Fire
	4014	FAAC inc. SRI/MILO for PD contract 24, 25 and 26 (indoor shooting range)
	0282	Farmers Association - Parks Chalk, Clay and Conditioner
D	0293	First Electric
	1289	First Security - Bonds
	3952	Fitz Service Company - Parks
	2862	Fleming Network #299 Fire
	4148	Flock Safety - PD ALPR camera system provider
	4254	Forvis Mazars
D	0305	Friday, Eldridge & Clark for Bond Counsel
	0311	Galls - PD Uniforms
	2156	Garnat
	0831	Garver Engineering
	2631	Gary Williams - Electrical inspections
	2072	Gone for Good Shredding City Hall
	0326	GovDeals
	0179	Grandon Plumbing - Parks
SS	0329	Granite Mtn only seller locally in bulk - Gravel, Ballast, etc.
	3969	Green and Chapman - Parks Diesel Fuel
SS	4210	Green Pro - WWTP Chemical
SS	0013	Greenway John Deere - PW
SS	3874	Hangar 14 - For Fire CAD
SS	2520	Harcros
SS	4125	Hawkins for Chlorine and Sulfur
	3911	Hawkins-Weir Engineering
SS	2123	Haynes Equip - E1 WW Replacements
SS	3508	Haynes Pump & Process located in Maumelle
	2573	Healthcare Express
	1553	Heartland Clark - new receipt books
SS	0349	Henard
SS	3431	Heslep Concrete Company
	3790	Highway Graphics - Pavement Marking
SS	0898	Hilbilt
	0168	Historic Society
	2811	Honeywell Analytics - Fire
	3722	Hop Shop Custom Apparel - Parks Basketball Uniforms
SS	2453	Hugg and Hall - Street added 2/6/26
	0356	Humane Society of Saline County

	Vendor#	Vendor Name	
	1512	ICM of America	Other Acronyms Used Related to Purchasing
SS	3211	In Traffic - Street Contract 4 years Per Troy	
D	0370	Internal Revenue Service (IRS)	BO,BW = Bid Out, Bid Winner
SS	0368	ISI (instrument & supply) - PW	QA = Quotes Attached in Tyler GL Software
D	0872	Itransact	MA = Mayor Approved above $5K Quotes
	0374	Iworqs - Work Orders for Stormwater and Planning	SB = State Bid
SS	0377	Jack Tyler Engineering for WWTP - Xylem, SCADA	CP = Cooperative Purchasing Agreement Used
	2966	Jacor	Orange Denotes SS both Sole and Single
SS	0776	Jedidiah Sawyer Tree Services	CSA - Contract Services Agreement added 2/6/26
	3666	JER HR Group, LLC	
	0277	Jerry Conrad Trash Service #227 Fire	
SS	2197	Jerry Pate - Street added 2/6/26	
SS		John Deere Equipment	
	4036	JTS Financial Services	RPZ inspections for PW and Pks - Bid out in 2026
	3588	KT&S Cleaning Services For PD	Trash - general not wwtp - Postpone bid until further notice
	0412	L&L Municipal Supplies	PW - Janitorial - Bid no longer needed
	0654	Landmark for Arbitrage	Fire inspections - no update in 2026
	1654	R&D Computer Systems - Laserfiche for City Clerk	
		LESO (Law Enforcement Support Organization) annual dues paid for PD	
	0418	LeadsOnline	**Bid Out List of PW, opened 12/16/25**
BW	0438	Little Rock Winwater	Signage - Bid Winner - Time Striping
D	0443	Local Fire and Police Retirement System (LOPFI)	Reinforced Concrete Pipe - no bids received
	4072	Madden Electric - Parks	Plastic Pipe and Coupler - Bid Winners Consolidated Pipe Items #1-19
	0451	McClelland Engineering	LR WinWater for items #20-24
	0459	Metro Plan	Pavement Marking - Bid Winner - Time Striping
	3649	Metron Farnier - Meters	Rock/gravel - no bids received
	0466	Middleton Heat & Air - HVAC Services	Degreaser for Lift Stations - Bid Winner Chemtek
	4016	Midwest Public Safety	Concrete Work - no bids received
	1094	Motorola (owns FLEX Software) for PD	Repair/install Materials - Bid Winner - Consolidated Pipe
	0482	MSI for Courts	Fencing - no bids received
	2914	Municipal Emergency Services	
	0488	MWI - Animal	
	1245	Nationwide for Retirement Options	**Request for Qualifications by 12/16/25**
SS	4129	Nationwide Trailers	Geotechnical Engineering
D	1531	Neopost	Construction Management
SS	0501	Northern Oil	Environmental Engineering
D	0880	NPC Merchant	Electric and Mechical Engineering
SS	0907	Oakley for Salt for Street	
	0507	O'Reilly	Special Case - Streametric SCADA thru Haynes Pump and Process
D	3820	Paymentech	
	0515	Pepsi Cola for Parks	Electrical repairs - winner Middlebrooks May 1, 2025 not renewed
	0516	Pet Cremation Services of Arkansas	Plumbing repairs - winner Rex White Plumbing May 1, 2025 not renewed
	0520	Pettus Office Products	Hvac - winner Jones AC April 1, 2025 renewed for 2026
	3987	Pinkley Sales - Streets Signs and Signals	
	4157	Pinnacle IT	
SS	2843	Pioneer Paints - Parks Field Paint	
SS	3783	Polydyne for Polymer	Change/Additions Since 4.28.26:
	1119	Precision Delta - State Contract for Ammo	Sysco 8/11/26 for Parks - Seniors Contract in progress for food
SS	0538	Pro Chem - certain items on contract, certain sole source	Porbeck 5/20/26 for PW MSA
	0543	Purcell Tire #543 Fire	JR Fox 6/9/26 for PW Emergency
	3511	Pure Water for City Hall	Dell as SS for IT, see to the left
	3582	R. Valadez	Haynes Equip as SS for PW 7/6/26, see to the left
	3998	Red E-Xtinguishers #3998 Fire	Republic for SS for Sludge, see to the left
SS	2406	Red River Dodge for the PW Rams to keep Fleet Uniform	Oakley as SS for Salt For Street 7/16/26, see to the left
D	Multi	Regions - Credit Cards and Banking Services and Amend 78s	McDonald Fence as SS for Street 7/23/26
SS	0022	Republic Services for Sanitation for Certain Depts	Pioneer Athletics for Parks SS 9/9/26, see to the left
SS	1787	Riggs Cat	Benton Auto Parts SS for Street 9/21/26, see to the left
SS	0294	River Valley Tractor	Insite Instrumentation Group added as SS for WWTP 9/21/26
	3460	RJN	
	3670	Robert's Bros. Trash Services PW	
	1114	ROCIC (Regional Organized Crime Information Center)	
	4019	Rollin Wrapz NLR - Animal Veh	
		SAF Coat for Parks - Regional Sole Source	
D	2855	Salem Water for Fire Station	
	0769	Saline County Treasurer	
	0591	Saline County Treasurer	
	0589	Saline Regional Solid Waste	
	3109	Saline Regional Public Water Authority	
	0583	Saline Courier	
SS	3327	Scurlock Industries of Jonesboro	
	0213	Senior Center	
	0607	Shred It for PD	
	3882	Siddons Martin - Fire	
	3215	Sir Speedy Newsletter	
	2145	Siteone - Parks Overseed	
	0623	Southern Pipe and Supply - NLR	
D	2555	Sparklight for Internet	
	3447	Standard Business - Copier Overages	
	4238	Stephens for Bonds	
	3443	Stribling - John Deere - PW	
	0199	Symmetry for Parks Bulk Natural Gas	
	3986	Target Solutions (Vector) - PD Software for scheduling, policies, and Prof Standards	
	0646	Teeco Safety	
	0647	Temple	
	4244	Teresa Huchingson	
		Time Striping	
	1022	Tire Town Truck Center - SS for some tires locally	
	0658	TK Elevator (Public Safety Building and Parks)	
	0661	TLO for PD	
SS	0669	Tri State Mack for PW	
	3714	Trinnexx Inc. - lead and copper mitigation	
	3745	Trinity Innovative Solutions for PD - 5 year contract started 1/18/23 Getac	
	0675	Tyler for General Ledger Software	
SS	0685	USABluebook	
	1690	Uline	
	0680	United Rental	
D	0686	Utility Billing Services - Central Arkansas Water	
D	2423	Valero Gas Cards for all City Vehicles, Wright Express (Circle K)	
D	0689	Verizon for Cell phones and internet	
SS	2144	Vermeer	
	0694	Walden Chemicals for Parks	
	0697	Waste Management for Sanitation for Certain Depts	
	4239	Webster Bank for W.WW 2025 Loan	
	3011	White River Skybox (9/2019 started) for Landline Phone Services	
SS	1865	Whiting Systems - Street added 2/6/26	
	3997	Willdan	

Fraley Roofing

Insured:	Bryant - Animal Control
Property:	25700 Interstate 30 Frontage Rd Bryant, AR 72022

Claim Number:	**Policy Number:**	**Type of Loss:**

Date of Loss:		Date Received:	
Date Inspected:		Date Entered:	9/15/2026 11:11 AM

Price List:	ARLO8X_SEP26 Restoration/Service/Remodel
Estimate:	BRYANT_ANIMAL_CNTRL

To Whom It May Concern:

Please find enclosed the comprehensive inspection reports for the water damages sustained at the Boswell Municipal Complex and Animal Control facilities. Our team conducted a thorough, room-by-room physical inspection of both municipal properties to document all active leaks, structural impacts, and related damages. Please review the attached photo documentation. We are available to discuss these findings with your team, adjusters, or municipal representatives to help expedite the next steps of the recovery process.

Thank you,

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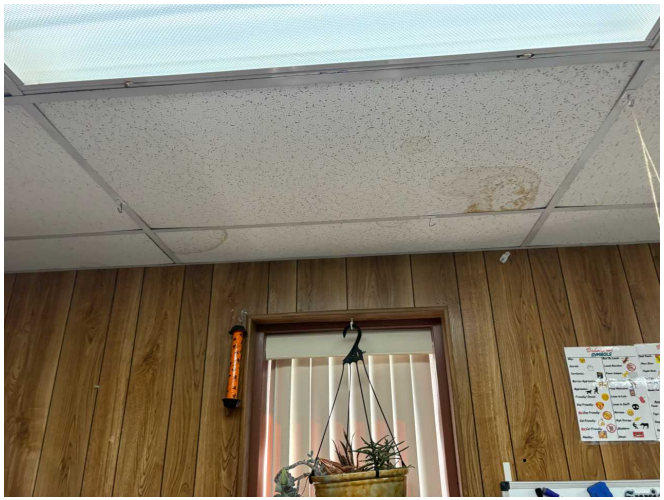
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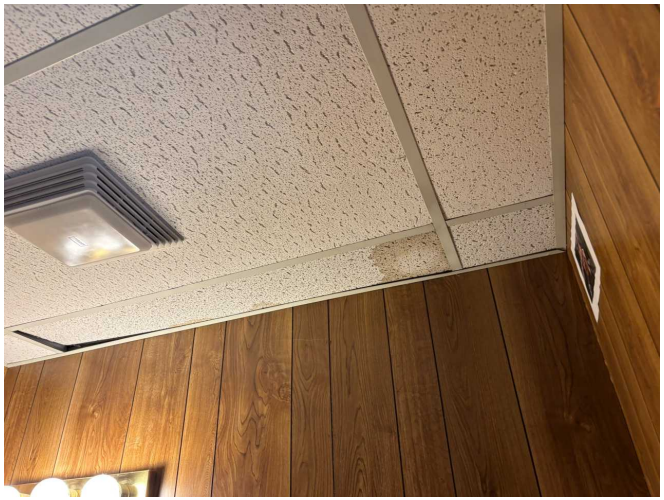
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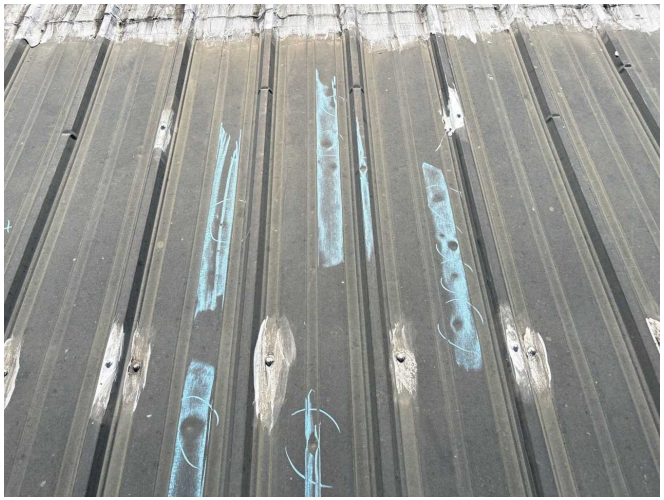
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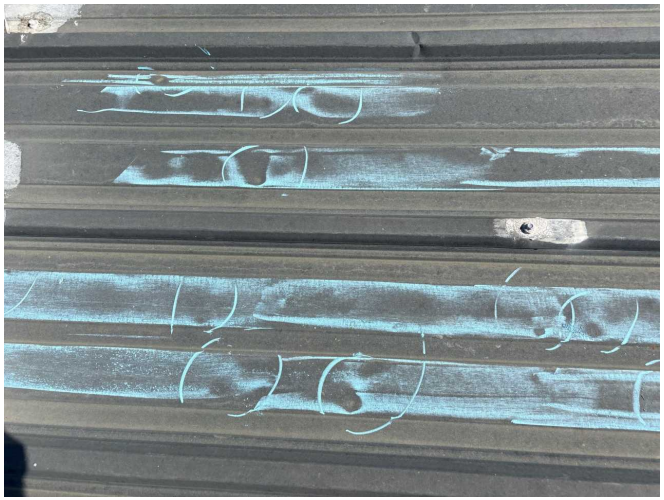
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Fraley Roofing

Insured:	Bryant - Boswell Municipal Complex
Property:	210 Southwest 3rd Street Bryant, AR 72022

Claim Number:	**Policy Number:**	**Type of Loss:**

Date of Loss:		Date Received:	
Date Inspected:		Date Entered:	9/15/2026 10:49 AM

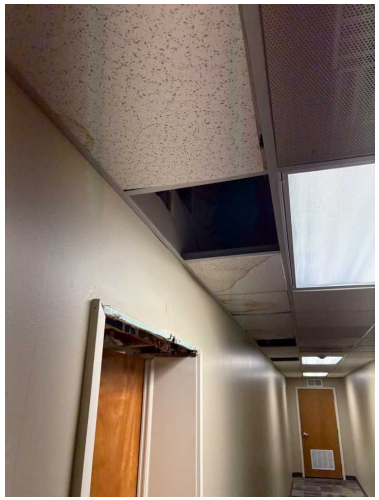
Price List:	ARLO8X_SEP26 Restoration/Service/Remodel
Estimate:	BRYANT_CITY_HALL

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Please find enclosed the comprehensive inspection reports for the water damages sustained at the Boswell Municipal Complex and Animal Control facilities. Our team conducted a thorough, room-by-room physical inspection of both municipal properties to document all active leaks, structural impacts, and related damages. Please review the attached photo documentation. We are available to discuss these findings with your team, adjusters, or municipal representatives to help expedite the next steps of the recovery process.

Thank you,

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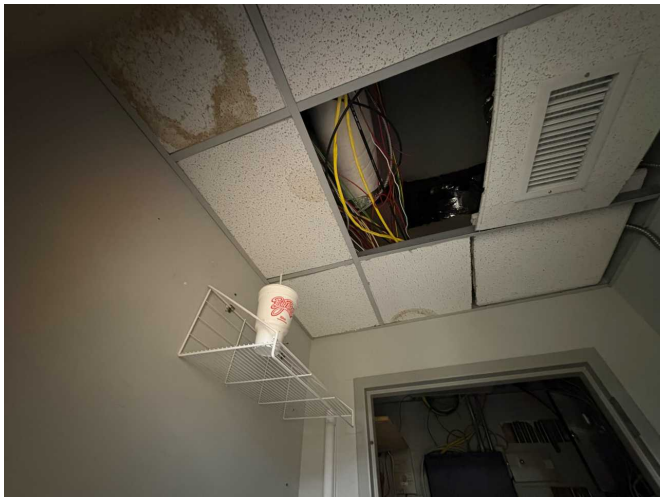
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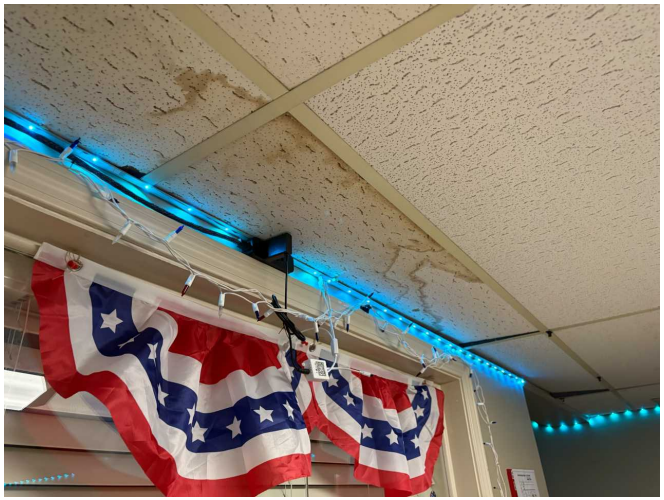
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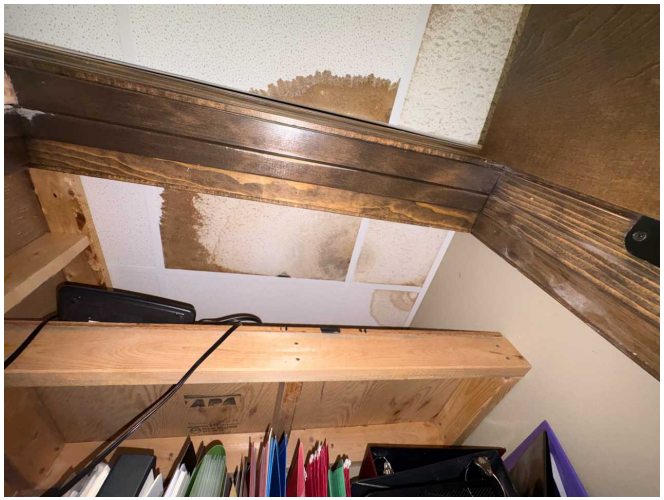
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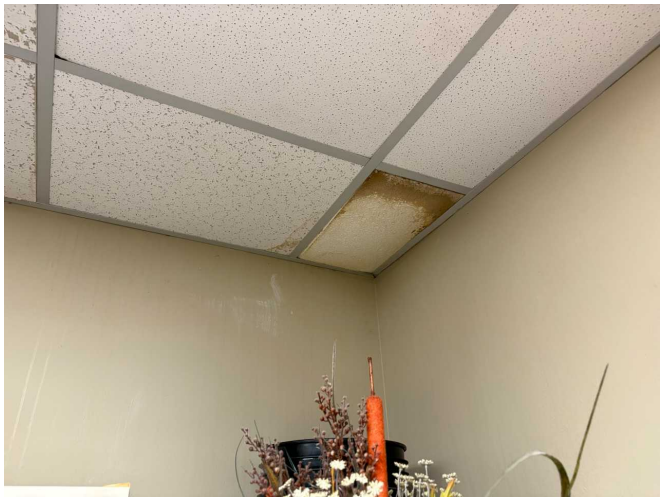
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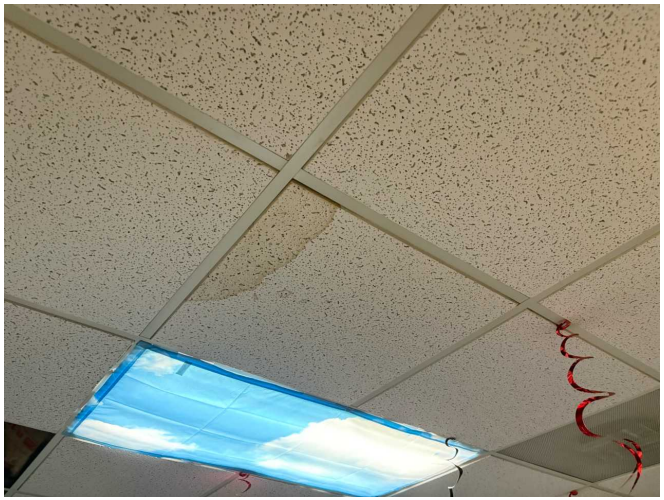
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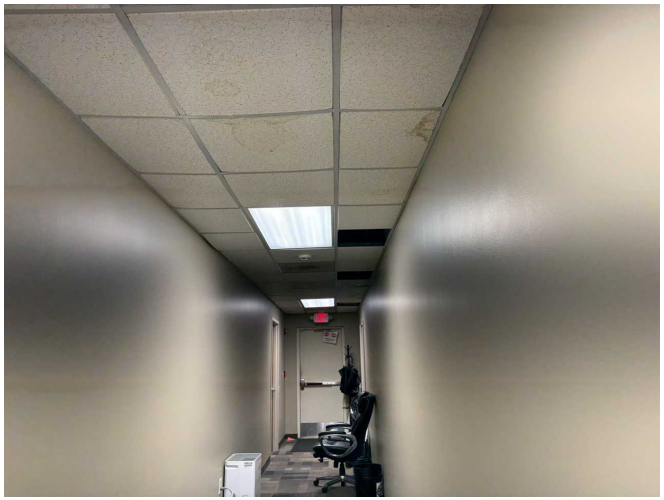
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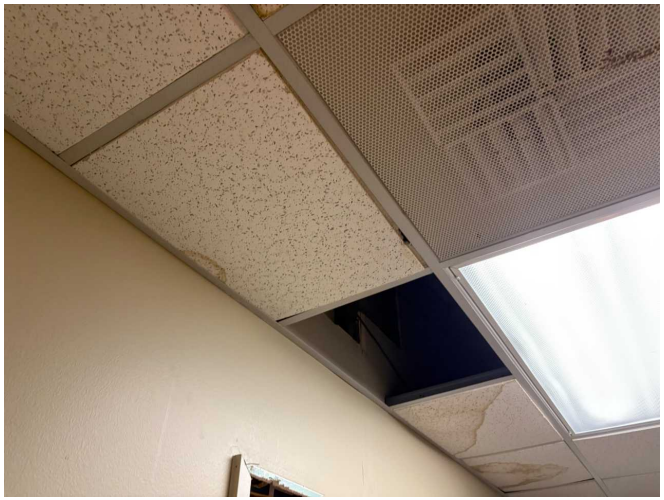
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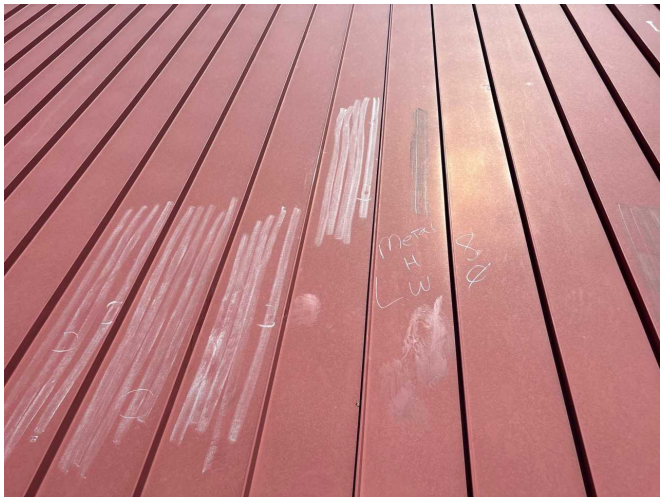
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City of Bryant, Arkansas

Annual Comprehensive Financial Report

With Independent Auditor's Report

FOR THE YEAR ENDED DECEMBER 31, 2025

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City of Bryant, Arkansas
Annual Comprehensive Financial Report
For the Year Ended December 31, 2025

Prepared by: Finance Department

Joy Black
Finance Director

Crystal Winkler
Accounting Manager I

Nichole Manley
Purchasing Manager II

Tabatha Koder
Accounts Payable Tech

City of Bryant, Arkansas
Year Ended December 31, 2025
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Introductory Section







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City of Bryant

Finance Department

City Hall

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

Letter of Transmittal

xxx xx, 2026

To the Members of the City Council and Citizens of the City of Bryant:

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 Comprehensive Financial Report of the City of Bryant for the year ended December 31, 2025.

This report consists of management's representations relating to the finances of the City of Bryant. 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.

Forvis Mazars, LLP, certified public accountants, issued an unmodified opinion on the City of Bryant's financial statements for the year ended December 31, 2025. 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 located in the west central part of the State of Arkansas about 15 miles southwest of the state's capital, Little Rock. The city has a total land area of 20.621 square miles, as confirmed August 2024 via the City Planning Department, with an additional 8.97 square miles of planning area and a population of 20,663 as of the 2020 Census. The city operates under the Mayor-Council form of government. Policymaking and legislative authority are vested in a City Council consisting of the Mayor and eight other council members. The City 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 various department directors. The Council passes the Annual Budget based on the revenue and expenditure categories for the legal level of authority. The City Council is elected on a non-partisan 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 four members elected every two years.

The Mayor is elected by the city at large every four years, and the council members are elected by ward. There are two council members in each of the four wards.

The city provides a full range of services, including but not limited to police, fire, and animal protection, court services, 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).

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 typically begins in September; with each department developing a budget to achieve operational goals and objectives pursuant to the city's strategic focus areas. Meetings are held with the Mayor, Department Directors, and City Council Members and a proposed budget for the entire city is developed. The Mayor presents the proposed budget to the City Council Members. Work sessions are held, and a final budget is presented and adopted by Resolution in a formal City Council meeting, typically the December meeting. Typically, the budgets are adopted for all significant funds of the city.

The appropriated budget is adopted mostly by category and consequently this level of detail becomes the legal level of control. Budget transfers between categories require the approval of the City Council.

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 small town on the outskirts of the state's capital that is located in Little Rock. As the capitol and Bryant both grew, their borders became closer. Bryant has developed a very strong school system and many people come to the area to benefit from 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 the Salt Bowl in September each year. The Salt Bowl is where the Bryant School District's football team competes against the neighboring football team of Benton. Typically, over 30,000 annually attend this event. The city in conjunction with the Chamber of Commerce also supports other well attended community events such as Fall Fest and Pops in the Park.
The city is bordered on all four sides by other Arkansas cities 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 2005(Ord.2004-19), the city entered into an agreement 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 1,000 gallons and a maximum of 500,000 gallons per day of water to Woodland Hills for the price charged to the City of Bryant from Central Arkansas Water (CAW). This contract has been renewed for another three-year increment at the February 25, 2025 Council meeting. Woodland Hills is also a member of the Saline Regional Water Authority. In addition to offering water and wastewater services to city residents, the city also provides those services for a significant part of the surrounding area through reciprocal agreements.

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 residential homes but has struggled to get consistent supporting commercial growth. In September of 2024, the Bryant Parkway Street Project was opened to the public. This road is a major connector road to the Saline County Airport (run by an autonomous commission) and 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 74% of general fund income. Additionally, starting in 2020, Saline County charges .375% in sales tax as well.

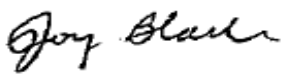
Like most cities, it is a struggle for revenues to keep pace with expenses. While Bryant has faced challenges in 2025, it is fortunate to have a variety of community-minded citizens dedicated to growing the city. It continues to attract new residents and businesses. It is recommended that readers review the Management's Discussion and Analysis on pages 19-33 of this report to get a more thorough understanding of the items that affected this community during 2025.

Acknowledgements

The preparation of the Annual Comprehensive Financial Report is a team effort of the entire city staff, particularly the finance department staff. We would like to express appreciation to all members of these departments for their commitment to the quality of this project and the many hours spent on the report. Credit must also be given to the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the city's finances.

Respectfully submitted,





Chris Treat
Mayor

Joy Black
Finance Director

List of Elected Positions in 2025

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Citizens of Bryant

Elected

City Council



Lisa Meyer
Ward 1
Position 1



Jon Martin
Ward 2
Position 1



Butch Higginbotham
Ward 3
Position 1



Jack Moseley
Ward 4
Position 1

Administration



Wade Permenter
Ward 1
Position 2



Walter Burgess
Ward 2
Position 2



Rob Roedel
Ward 3
Position 2



Jordan O'Roark
Ward 4
Position 2



Mayor
Chris Treat



Judge
Stephanie Cassady



City Attorney
Ashley Clancey



City Clerk
Mark Smith

Recommended by the Mayor & Approved by City Council

Ward 1		Ward 2		Ward 3		Ward 4	
Bryant Planning Commission		Bryant Planning Commission		Bryant Planning Commission		Bryant Planning Commission	
Lance Penfield	Jim Erwin	Terri Thompson	Leonard Speed	Andrea Hooten	Joe Statton	Amy Edwards	Rick Johnson
Bryant Parks Committee		Bryant Parks Committee		Bryant Parks Committee		Bryant Parks Committee	
Amanda Jolly	Renee Curtis	Tony Williams	Lynn Farmer	Jason Whittington	Chera Moore	Jennifer Benning	Drew Martin
Bryant Water/Wastewater Committee		Bryant Water/Wastewater Committee		Bryant Water/Wastewater Committee		Bryant Water/Wastewater Committee	
LeRoy Tinkler	Madison McEntire	Nancy Pruitt	Kathy Barber	Linda Levart	David Hannah	Wade Boone	Alan Wise
Bryant Community Engagement Committee		Bryant Community Engagement Committee		Bryant Community Engagement Committee		Bryant Community Engagement Committee	
Randy Robinson	Cpt. Anthony Jones	Carolyn Geffken	Yesenia Solis	VACANT	Roderick Daniels	Daniel Daley	Rene Moseley

Appointed by the Mayor

Administration



Human Resources Director
Charlotte Rue



Finance Director
Joy Black



IT Director
Gordon Miller

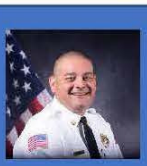


Director of Community Development
Ted Taylor

Public Safety



Police Chief
Carl Minden



Fire Chief
Brandon Futch



Director of Animal Control
Tricia Power



Parks Director
Keith Cox



Director of Public Works
Tim Fournier

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List of Funds Overseen by Department Directors

001	General Fund	General Govt
002	Sales Tax Refund	General Govt
003	Franchise Fees	General Govt
005	Designated Tax Fund	General Govt
010	Electronic Tax and Payroll	General Govt
110	Special Redemption Fund	General Govt
113	Debt Service Reserve	General Govt
114	2016 Sales and Use Bond Fund	General Govt
020	Animal Control Donations	Animal Control
045	1/8 Sales Tax	Parks
051	Act 833 of 1991	Fire
055	Fire 3/8 Sales Tax	Fire
061	Act 918 of 1983	Police
062	Act 988 of 1991 Emergency Vehicles	Police
066	Federal Drug Control	Police
068	State Drug Control	Police
165	PD Fleet / Long Term Govt Debt Fund	Admin
030	Act 1256 of 1995 Admin of Justice	District Court
031	Act 1809 of 2001 Court Automation	District Court
'080/082	Street Fund	Public Works
182	Street Bond 2023	Public Works
183	Street Bond 2023 Debt Service Reserve	Public Works
185	Street Bond 2016 Debt Service	Public Works
186	Street Bond 2016 Debt Service Reserve	Public Works
188	Street Construction Fund 2023 Bond	Public Works
500	Utility Revenue Fund	Public Works
510	Utility Operating Fund	Public Works
515	Stormwater Fund	Public Works
525	Water/Wastewater Depreciation Fund	Public Works
535	WW Leah Circle Debt	Public Works
540	W/WW Ref Rev Bds 2025 Bond Fund	Public Works
545	W/WW Construction Fund	Public Works
550	Impact Water	Public Works
555	Impact Wastewater	Public Works
604	W/WW Ref Rev Bds 2017 Bond Fund	Public Works
606	W/WW Ref Rev Bds 2017 DSR	Public Works
620	W/WW Infrastructure Fund	Public Works

FINANCIAL SECTION

Independent Auditor's Report

To the Mayor and City Council
City of Bryant, Arkansas

Add from Forvis Mazars

Management's Discussion and Analysis

DECEMBER 31, 2025







As management of the City of Bryant, we offer readers of the City of Bryant's financial statements this narrative overview and analysis of the financial activities of the City of Bryant for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented in conjunction with the additional information that we furnished in our letter of transmittal, which can be found on pages 8-11.

Financial Highlights

- The City's assets of $153,722,407 and deferred outflows of resources of $3,787,059 exceeded its liabilities of $75,963,020 and deferred inflows of resources of $2,873,490 by $78,672,956. This is the City's net position balance. This is an increase from the prior year amount of $70,131,776 .
- The net position of the governmental activities increased by $4,447,781
- The net position of the business-type activities increased by $4,093,399
- As of December 31, 2025, the City of Bryant governmental funds reported combined ending fund balances of $26,001,494, a decrease of $(1,235,715) from 2024.
- At the end of 2025, the unassigned fund balance for the General Fund was $14,434,345 most of which would be needed to meet retirement plan payouts if the City ended operations.
- A comparison of total liabilities for 2025 and 2024, as reported on the Statement of Net Position, shows a decrease of $116,048.

Overview of the Financial Statements

The discussion and analysis report is intended to serve as an introduction to the City's basic financial statements, which consist of three components:

1) Government-Wide Financial Statements
2) Fund Financial Statements
3) Notes to Financial Statements

This report also contains required supplementary information, supplementary information and certain statistical information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City of Bryant is improving or deteriorating. These changes can be seen in the 10-year trend data at the back of this document in the statistical section.

The statement of activities presents information showing how the City of Bryant's net position changed during 2025. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused, vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental

activities include general government, community development, parks and recreation, public safety, and public works (although at the City of Bryant, the majority of the Public Works Department is Business-Type activities). The business-type activities of the City include water, wastewater and stormwater operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Bryant, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories:

1) Governmental Funds
2) Proprietary Funds

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is more limited than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers can better understand the long-term effect of the City's near-term financing decisions. Both the governmental funds balance sheet and the statement of revenues, expenditures and changes in fund balances governmental funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Bryant maintains 22 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the statement of revenues, expenditures, and changes in fund balances governmental funds for the General Fund, Street Fund 080, Designated Tax Fund 005, and 2016 Sales and Use Bond Fund 114 all of which are considered major funds. Data for the other 18 funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report on pages xx-xxx.

The basic governmental fund financial statements are on pages xx-xx.

Proprietary Funds

The City has only one type of Proprietary Fund, Enterprise Funds, which are used to report the same functions presented as Business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater, and stormwater operations.

The basic proprietary fund financial statements are on pages xx-xx.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to financial statements are on pages xx-xx.

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Government-Wide Overall Financial Analysis
City of Bryant, Arkansas
Net Position as of December 31,

	Governmental Activities		Business-Type Activities		Total	
	2025	2024*	2025	2024*	2025	2024*
ASSETS						
Current and other assets	$ 29,699,422	$ 30,857,124	$ 11,863,973	$ 11,235,066	$ 41,563,395	$ 42,092,190
Capital assets	66,707,881	64,534,567	45,451,131	40,148,936	112,159,012	104,683,503
Total Assets	96,407,303	95,391,691	57,315,104	51,384,002	153,722,407	146,775,693
DEFERRED OUTFLOWS OF RESOURCES	3,614,442	5,574,868	172,617	251,925	3,787,059	5,826,793
LIABILITIES						
Other liabilities	1,654,742	4,547,390	2,943,308	5,241,293	4,598,050	9,788,683
Long-term liabilities	52,462,194	55,814,948	18,902,776	14,872,958	71,364,970	70,687,906
Total Liabilities	54,116,936	60,362,338	21,846,084	20,114,251	75,963,020	80,476,589
DEFERRED INFLOWS OF RESOURCES	2,651,240	1,798,433	222,250	195,688	2,873,490	1,994,121
NET POSITION						
Net investment in capital assets	32,235,332	29,657,556	27,650,247	25,364,875	59,885,579	55,022,431
Restricted net position for public works	2,656,293	4,967,421	-	-	2,656,293	4,967,421
Restricted net position for debt and related items	3,827,676	1,543,360	2,671,372	1,454,942	6,499,048	2,998,302
Restricted net position for public safety	3,775,131	2,621,314	-	-	3,775,131	2,621,314
Restricted net position for Parks and Recreation	862,017	2,146,008	-	-	862,017	2,146,008
Unrestricted	(102,880)	(2,129,871)	5,097,768	4,506,171	4,994,888	2,376,300
Total Net Position	$ 43,253,569	$ 38,805,788	$ 35,419,387	$ 31,325,988	$ 78,672,956	$ 70,131,776

*Restated - See footnote 10

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Net position can serve over time as a useful indicator of a government's financial position. In the case of the City of Bryant, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $78,672,956 as of December 31, 2025. The next table shows the changes in the net position for the year and revenues and expenses comparisons to 2024.

City of Bryant, Arkansas

Changes In Net Position for the years ended December 31,

	Governmental Activities		Business-type Activities		Total	
	2025	2024*	2025	2024*	2025	2024*
REVENUES						
Program revenues:						
Charges for services	$ 3,603,271	$ 3,770,979	$ 13,929,416	$ 13,246,579	$ 17,532,687	$ 17,017,558
Operating grants and contributions	260,774	46,298	-	-	260,774	46,298
Capital grants and contributions	698,310	-	1,836,028	300,000	2,534,338	300,000
General revenues:						
Sales Tax	21,043,160	19,787,169	-	-	21,043,160	19,787,169
Franchise Tax	1,704,108	1,497,656	-	-	1,704,108	1,497,656
Property Tax	4,555,267	4,171,463	-	-	4,555,267	4,171,463
Investment Income	542,238	770,957	19,899	16,086	562,137	787,043
Sale of Assets / Donations	3,134	11,039	-	-	3,134	11,039
Total Revenues	32,410,262	30,055,561	15,785,343	13,562,665	48,195,605	43,618,226
EXPENSES						
Governmental Activities						
General government	1,113,858	2,151,596	-	-	1,113,858	2,151,596
Community Development	808,524	736,119	-	-	808,524	736,119
Parks and Recreation	3,539,954	3,321,824	-	-	3,539,954	3,321,824
Public Safety	16,023,723	14,195,159	-	-	16,023,723	14,195,159
Public Works	5,195,960	5,013,146	-	-	5,195,960	5,013,146
Interest on long-term debt	1,280,462	1,851,905	-	-	1,280,462	1,851,905
Business-type Activities						
Utility Revenue Fund 500	-	-	5,780,222	4,807,597	5,780,222	4,807,597
Utility Operating Fund 510	-	-	5,697,656	5,506,604	5,697,656	5,506,604
Stormwater Fund 515	-	-	214,066	193,192	214,066	193,192
Total Expenses	27,962,481	27,269,749	11,691,944	10,507,393	39,654,425	37,777,142
Increase in net position before transfers	4,447,781	2,785,812	4,093,399	3,055,272	8,541,180	5,841,084
Transfers	-	(844,882)	-	844,882	-	-
Change in net position	4,447,781	1,940,930	4,093,399	3,900,154	8,541,180	5,841,084
Net Position-beginning of year, as previously reported	38,805,788	33,504,030	31,325,988	30,638,364	70,131,776	64,142,394
Restatements (see note 10)	-	3,360,828	-	(3,212,530)	-	148,298
Net Position - beginning of year (2024 restated)	38,805,788	36,864,858	31,325,988	27,425,834	70,131,776	64,290,692
Net Position - end of year	$ 43,253,569	$ 38,805,788	$ 35,419,387	$ 31,325,988	$ 78,672,956	$ 70,131,776

*Restated - See footnote 10

Governmental Activities

The net position of the governmental activities was a positive $43,253,569 as of December 31, 2025. Sales tax increased approximately $1.3 million largely due to the new construction building permits for both residential and commercial properties issued in 2025.

The City has four major governmental funds:

1) General Fund
2) Street Fund 080
3) Designated Tax Fund 005
4) 2016 Sales and Use Tax Bond Fund 114

General Fund

The original budget for the general fund reflected an increase in fund balance of $275 ($5 in Fund 001 and $270 in Fund 003 Franchise Fee Fund). The state of Arkansas requires a balanced budget for general fund so this budget adhered to that requirement. Reappropriations and various amendments to the budget decreased this amount from an increase of $275 to a decrease of $1,374,045 . The actual results produced an increase of $887,860 with more than half of the increase driven by personnel vacancies that were budgeted and not filled. The property tax collections increased due to an increase in assessed values.

Revenues

The City has a 1% general sales tax as part of the General Fund revenue budget. The City has a 1% Designated Sales Tax as part of the General Fund revenue budget. The Designated Tax Fund 005 is designated at 10% for both Parks and Animal Control, 25% for both Fire and Police and 30% for Streets. The final 1% of Sales Tax collected by the City is split 1/8 towards Fire, 3/8 towards Parks and one half towards bonded debt repayment. The State of Arkansas serves as a collection agency for the City's sales taxes and only provides business sector information, so it makes analysis of sales tax data challenging. Additionally, note that the State keeps an administrative charge from all sales tax submitted.

Franchise Fees are fairly consistent and relatively predictable but they will change slightly from year to year based on weather, utility rate changes, and usage patterns (like the migration to cell phones and online television options).

Expenditures

The General Fund Expenditures, including transfers out, were originally budgeted at $28,034,935. Reappropriations and adjustments resulted in an amended budget of $31,382,818. Actual Expenditures were $30,410,912 producing a positive variance with the final budget of $2,261,905 The largest category of expenditures in general fund by far is personnel. After that, the next highest % category is Building and Grounds which includes utility payments for water and electricity. Each year the City's staff strives to work on lowering that percentage and adding back in more planned capital and maintenance that is needed each year. However, it is a fine line because each year the City staff also works to draw the overall pay rates closer in line with the surrounding areas. Each year, the City of Bryant loses employees to other surrounding cities who are larger and can pay more.

Two of the largest departments within General Fund are Police and Fire. These two departments are funded almost exclusively by Sales Tax. First, they have dedicated Sales Tax components for each. Police and Fire both receive 25% of the 1% of the Designated Tax Fund 005 received each month via the State. Fire also additionally receives 3/8 of a ½ cent sales tax split with Parks. But both of these designated sales tax components are not enough to fund these departments entirely. They still receive additional amounts of the 1% general sales tax. Both

of these departments have high personnel costs, a large component of which is their pensions. The match rates are very high and continue to increase each year.

In summary the City's General Fund held steady for 2025. Revenues increased moderately and expenditures decreased by almost the same amount from 2024. Management continues to strive to find ways to increase revenues for the long term as all areas of expenditures continue to increase. Management's forecasting during the budget season shows that if long-term revenue increases are not implemented (i.e., A&P Taxes, millage, etc.) that service levels will have to be reduced.

Street Fund 080

Normally the major sources of revenue for the Street Fund 080 are the State Turnback (1/2 State Tax in part) and the 30% of the 1% of the Designated Tax Fund 005 allocated to Streets. With the rapid increase in population over the past several years in Bryant, traffic congestion has become a major issue. Each year the Street funds are used to create new roads as well as lengthen and widen existing roads. The City works in conjunction with the surrounding cities, the county and the state on many of these projects. Bryant Parkway was completed and opened in September of 2024. It will provide an alternate school traffic route and ease a lot of congestion. This project has been ongoing since 2016 and includes funding and expense in both the regular street fund 080 and the 188 Capital Improvement fund. Only $34,000 of funds in 188 were carried forward into 2026.

The major categories of expenses in the Street Fund 080 are construction projects, supplies and personnel, with personnel making up 55% if you remove the major construction projects.

In summary similarly to the general fund the Street fund's on-going revenue sources are outstripped by its backlog of street projects and operational costs.

Designated Tax Fund 005 and 2016 Sales and Use Bond Fund 114

Designated Tax Fund 005 and 2016 Sales and Use Bond Fund 114 are reported as major funds based on the criteria established under governmental accounting standards. These funds primarily account for sales tax revenues that are restricted for specific purposes and are held until expended in accordance with those designated purposes.

Business-Type Activities

The beginning net position for business-type activities increased by $4,093,399 in 2025. $2,960,000 was borrowed in 2025 to buy vehicles and equipment. The ending net position was $35,419,387 .

The Utility Revenue Fund 500 is used to account for the incoming revenues associated with the water and wastewater fees on the Utility bills. It also houses the expenses for the water department starting in 2023 and continuing in 2025.

The Utility Department of the City of Bryant serves not only the citizens of Bryant but also portions of the surrounding county. Currently in 2025, the Utility Department of Bryant receives all its water from the Central Arkansas Water Authority. Because of its proximity to Little Rock, it was deemed unnecessary to build Bryant's own water plant. However, one of the top priorities of the Public Works Department is to secure multiple stable water supply sources for the future. In 2010, water rights to Lake DeGray were obtained and currently in 2025, a partnership with Saline County Water Authority was explored. The City internally reviews its water rates each year and has an external review of the rates performed every three years. Another focus has been the monthly review of unaccounted for water usage and steps have been taken to decrease this amount. This and other metrics are reviewed monthly by the advisory committee. This committee is made up of 8 citizens. They more closely review the Utility Fund activities and make recommendations to the City Council based on their reviews.

The City has a Wastewater Plant. In 2018, the City changed methodology and built a centrifuge to spin the water out of the refuse and send the solid portion to the landfill. For the foreseeable future, this methodology is going to be employed by the City. Due to stormwater inflows and infiltration into the Wastewater system, the City was put under a Consent Action Order (CAO) by the State of Arkansas. Well before this CAO and since, the City has worked on mitigating and minimizing these and other stormwater issues. In 2016, the City created a separate stormwater Fund 515 and started charging a stormwater fee on the Utility Bills. While these fees do not currently fund all the expenses associated with stormwater issues, it is a starting point and the City continues to work on allocating these citizen expenses equitably. Wastewater billing is based on water sales but their rates are determined independently; however, because one is based on the other, they will track along parallel lines regarding their revenue streams.

Capital Assets

On December 31, 2025, the City's investment in capital assets for its governmental and business-type activities amounted to $112,159,012 net of accumulated depreciation. This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities and roads. The following table details the breakdown of the City's capital assets as of December 31,:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 3,773,216	$ 3,773,216	$ 293,348	$ 54,538	$ 4,066,564	$ 3,827,754
Work in Progress	692,767	-	3,977,058	48,719	4,669,825	48,719
Right to Use Vehicles	2,710,498	2,377,949	-	-	2,710,498	2,377,949
Buildings	15,715,093	15,412,454	17,297,641	17,297,641	33,012,734	32,710,095
Vehicles	6,891,723	7,005,168	3,388,479	2,294,391	10,280,202	9,299,559
Equipment	12,091,752	11,460,906	14,313,859	12,748,594	26,405,611	24,209,500
Infrastructure	53,381,500	50,605,161	39,787,690	39,114,283	93,169,190	89,719,444
Water Storage Agreement	-	-	1,358,213	1,358,213	1,358,213	1,358,213
Totals	95,256,549	90,634,854	80,416,288	72,916,379	175,672,837	163,551,233
Accumulated Depreciation and Amortization	(28,548,668)	(26,100,287)	(34,965,157)	(32,767,443)	(63,513,825)	(58,867,730)
Net Capital Assets	$ 66,707,881	$ 64,534,567	$ 45,451,131	$ 40,148,936	$ 112,159,012	$ 104,683,503

Additional information on the City's capital assets is on pages xx through xx of this report. Major completed capital asset events during the current fiscal year included the following:

Governmental Activities

In 2025 city-wide hardware upgrades were made by the IT Department. Animal Control replaced five of their vehicles and was able to obtain a trailer to transport larger animals. Parks made several upgrades to the Aquatics Center at Bishop park. Progress to the Mills Park and Hilldale-Midland Connector Trails continued this year. The Police Department purchased a building across the street from the Police Station on Roya Lane to use as a training facility. In addition they replaced nine patrol units. The Street Department purchased two dump trucks, and replaced an excavator , a John Deere tractor/mower and two zero-turn mowers. Street projects for 2025 included concluding the Bryant Parkway, with the street lights being completed. Additionally, the Bryant Parkway walking trail that will cross over Interstate 30 was started.

Business-Type Activities

The Water Department purchased the land for the South Plain Water Tank. The Water Department also replaced nine trucks in their fleet and purchased a Freightliner Vac Truck. Two big projects that the Water Department worked on this year were the South Plain Water Tower and Utility Relocation on Hwy 5 for the upcoming widening

project. The Wastewater Department replaced six of their fleet and a Mack Dump Truck, as well as purchasing a Pipe Bursting Machine and replacing their Mini Excavator and Skid Steer. The Wastewater Department also purchased six trailers for the transportation of equipment. They assisted water with Hwy 5 Utility relocations, as well as making improvements to the Lea Circle Gravity Sewer and continuing work on the Lift Station 5 Project. The Wastewater Department also made several other system upgrades and improvements Citywide. The Stormwater Departments major project of 2025 was the Stillman Loop Drainage Project, and they also started the beginning phases of multiple upcoming drainage improvement projects.

Long-Term Debt

The City's total bonded long-term debt decreased by $3,196,606 during 2025. The following table details the breakdown of the principal due on this debt.

Government-Wide

	2025	2024
2016 Sales and Use Bond Fund 114 (includes a portion for Parks, Fire and Street)	$ 9,895,000	$ 12,995,000
2016 Franchise Fee	7,460,000	7,845,000
2011 Water	3,161,556	3,502,816
2012 Wastewater	4,347,418	4,789,660
2017 Water / Wastewater	2,435,000	2,590,000
2023 Franchise Fee Bond for Bryant Parkway	10,810,000	10,880,000
2024 Water Meters	3,548,811	3,548,811
2024 Wastewater Lea Circle	1,348,099	51,203
Total Bonded indebtedness	$ 43,005,884	$ 46,202,490

Additional information on the City's long-term debt is on pages xx through xx and xx through xxx of this report. In the last several years, when possible and recommended, the City has refinanced its debt obtaining better rates for the City overall. The last rating the City received was an "A" credit rating from Standard & Poor's for the Franchise Fee, Series 2023. Under the Arkansas Constitution, the City is allowed to issue, with voter approval, general obligation (GO) debt up to 20% of total assessed valuation. This translates to allowable GO debt of $102 million for the year ending 2025. As of the end of 2025, the City had no GO bonded debt. Both of the City's governmental debt issuances are not funded by general monies but rather by dedicated sources, sales tax and franchise fees. The City is also allowed to issue short-term debt (maturities of less than five years) up to 5% of total assessed valuation. Outstanding short-term financings of $6 million are well below the statutory limit of $25 million. Voter approval is not required for short-term financing.

Economic Factors and the Next Year's Budget and Rates

The following economic factors currently affect the City of Bryant and were considered in developing the 2025 Budget.

Sales Tax has shown a general trend of increasing from 2015 forward at an average of 5.3%, see the chart below. An estimated increase of 2.5% over the Sales Tax through September of 2024 was used when the budget development began for 2025. The actual increase for 2025 was only 2.19%.

City Sales & Use Tax (Three Cent Sales Tax)

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD Total	% Increase
2015	2,881,943	3,103,784	3,292,439	3,207,302	12,485,468	
2016	3,090,136	3,032,827	3,237,786	3,210,282	12,571,031	0.69%
2017	3,304,976	3,167,656	3,359,905	3,218,458	13,050,995	3.82%
2018	3,328,412	3,278,028	3,614,503	3,248,511	13,469,454	3.21%
2019	3,529,325	3,422,814	3,655,978	3,556,395	14,164,512	5.16%
2020	3,426,425	3,601,522	4,165,640	4,178,095	15,371,682	8.52%
2021	4,356,344	4,384,187	4,552,584	4,375,851	17,668,966	14.94%
2022	4,596,595	4,441,852	4,896,363	4,644,814	18,579,624	5.15%
2023	4,811,905	4,762,985	5,000,310	4,837,688	19,412,888	4.48%
2024	4,787,014	4,948,376	5,148,897	4,902,882	19,787,169	1.93%
2025	4,864,340	5,086,973	5,176,845	5,092,207	20,220,365	2.19%

When the City administration starts the following year's budget process much emphasis is placed on the estimates for sales tax because it makes up such a large percentage of the general fund revenues. As mentioned earlier, finally in 2023, after several years of the administration asking council to increase the millage rate, an increase was passed from 1.9 mills to 3.2 mills for both real and personal property. This change went into effect in 2024 and hopefully will help to increase and diversify the general fund revenue sources. In order to keep up with market factors such as the labor market and inflation the City's administrative staff continues to review and explore revenue sources to allow for the same or an increased level of services to be provided to the citizens.
Planned rate increases for Water and Wastewater are outlined in Ordinances 2021-6 (Water) and 7 (Wastewater) through the year 2030.

Annually these rates are reviewed internally and every three years externally via a rate study. Beginning in 2023, a rate study is being undertaken to review the rate structure and effectiveness of the City's Stormwater rates. This has been completed now in 2025 and the results are being reviewed.

The City continued using the Arkansas Municipal League's Municipal Health Benefit Fund for the City's employees' health insurance. In January 2023 the medical rate class for Bryant went to Class 4 with a $1,200 deductible.

The City continues to lose its personnel to neighboring cities and has been shown to pay below the market average for several years now. In 2020, a committee was formed to review payroll related items and any possible raises either from evaluations or COLA (cost of living). This committee assisted, in part, in the addition of an Education Program in 2021 and a Certification Program in 2022 to accompany an already established Longevity Pay Program (2018).

While the above items highlight some of the challenges of the City's finances and operations, overall, the City is in good financial health and continues to strive to improve in this area.

Request for Information

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This final report is designed to provide a general overview of the City of Bryant's finances for all those with an interest in the City's financial affairs. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Department at City Hall
210 SW 3rd Street
Bryant, Arkansas 72022

Or email a request to:finance@bryantar.gov

An electronic version of this report as well as other information is available on the City's website at: www.bryantar.gov.

BASIC FINANCIAL STATEMENTS



City of Bryant, Arkansas
Statement of Net Position
December 31, 2025

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	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 21,315,939	$ 6,073,865	$ 27,389,804
Investments	2,217,905	-	2,217,905
Accounts receivable (net of allowance for uncollectible accounts)	1,389,154	919,201	2,308,355
Taxes receivable	4,741,623	-	4,741,623
Prepaid assets	179,821	-	179,821
Internal balances	(145,020)	145,020	-
Inventory	-	188,472	188,472
Restricted cash	-	4,537,415	4,537,415
Capital assets -nondepreciable	4,465,983	5,628,619	10,094,602
Capital assets (net of accumulated depreciation and amortization)	62,241,898	39,822,512	102,064,410
Total Assets	96,407,303	57,315,104	153,722,407
DEFERRED OUTFLOWS OF RESOURCES			
Contributions after the measurement date	1,457,530	79,186	1,536,716
OPEB - changes in assumptions	104,147	18,379	122,526
Pension - changes in assumptions	86,760	15,311	102,071
Pension - difference between expected and actual experience	1,618,545	27,339	1,645,884
Pension - Changes in proportion and differences between City contributions and proportionate share of contributions	347,460	32,402	379,862
Total Deferred Outflows of Resources	3,614,442	172,617	3,787,059
LIABILITIES			
Accounts Payable	245,772	471,360	717,132
Accrued expenses	886,339	171,068	1,057,407
Customer deposits payable	-	810,850	810,850
Accrued interest	371,433	17,566	388,999
Compensated absences - current portion	42,209	1,897	44,106
Other postemployment benefits obligation - current portion	5,492	969	6,461
Unearned revenue	-	1,472,464	1,472,464
Other liabilities	151,198	-	151,198
Long-term Liabilities			
Note / Lease payable, short term portion	2,047,661	555,000	2,602,661
Bonds payable, short term portion	465,000	1,065,843	1,530,843
Bond payable	27,700,000	13,775,041	41,475,041
Note / Lease payable	4,526,100	2,405,000	6,931,100
Compensated absences	1,169,739	113,044	1,282,783
Other postemployment benefits obligation	587,062	103,600	690,662
Net pension liability	15,918,931	882,382	16,801,313
Total Liabilities	54,116,936	21,846,084	75,963,020
DEFERRED INFLOWS OF RESOURCES			
Pension - difference between expected and actual experience	118,100	58,535	176,635
OPEB - changes in assumptions	164,575	29,043	193,618
OPEB - difference between expected and actual experience	613,000	108,176	721,176
Pension - changes in assumptions	137,894	-	137,894
Pension - Net difference between projected and actual earnings on pension plan investments	1,524,730	26,496	1,551,226
Pension - Changes in proportion and differences between City contributions and proportionate share of contributions	92,941	-	92,941
Total Deferred Inflows of Resources	2,651,240	222,250	2,873,490
NET POSITION			
Net investment in capital assets	32,235,332	27,650,247	59,885,579
Restricted net position for debt related items	3,827,676	2,671,372	6,499,048
Restricted net position for public works	2,656,293	-	2,656,293
Restricted net position for public safety	3,775,131	-	3,775,131
Restricted net position for parks and recreation	862,017	-	862,017
Unrestricted net position	(102,880)	5,097,768	4,994,888
Total Net Position	$ 43,253,569	$ 35,419,387	$ 78,672,956

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

City of Bryant, Arkansas
Statement of Activities
For the Year Ended December 31, 2025

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FUNCTIONS / PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total
Primary Government							
Governmental Activities							
General government	$ 1,113,858	$ 21,702	$ -	$ -	$ (1,092,156)	$ -	$ (1,092,156)
Community Development	808,524	499,782	-	-	(308,742)	-	(308,742)
Parks and recreation	3,539,954	1,165,525	-	60,908	(2,313,521)	-	(2,313,521)
Public safety	16,023,723	1,312,595	260,774	614,390	(13,835,964)	-	(13,835,964)
Public works	5,195,960	603,667	-	23,012	(4,569,281)	-	(4,569,281)
Interest expense	1,280,462	-	-	-	(1,280,462)	-	(1,280,462)
Total Governmental Activities	27,962,481	3,603,271	260,774	698,310	(23,400,126)	-	(23,400,126)
Business-Type Activities							
Utilities Revenue Fund 500	5,780,222	11,413,764	-	483,960	-	6,117,502	6,117,502
Utilities Operating Fund 510	5,697,656	2,184,547	-	506,487	-	(3,006,622)	(3,006,622)
Stormwater Fund 515	214,066	331,105	-	845,581	-	962,620	962,620
Total Business-Type Activities	11,691,944	13,929,416	-	1,836,028	-	4,073,500	4,073,500
Total Primary Government	$ 39,654,425	$ 17,532,687	$ 260,774	$ 2,534,338	(23,400,126)	4,073,500	(19,326,626)
General Revenues							
Sales taxes					21,043,160	-	21,043,160
Property taxes					4,555,267	-	4,555,267
Franchise fees					1,704,108	-	1,704,108
Investment earnings					542,238	19,899	562,137
Sale of Assets / Donations					3,134	-	3,134
Total General Revenues					27,847,907	19,899	27,867,806
Change in Net Position					4,447,781	4,093,399	8,541,180
Net position - beginning of year, as previously reported					35,444,960	34,538,518	69,983,478
Restatements					3,360,828	(3,212,530)	148,298
Net position - beginning of year, as restated					38,805,788	31,325,988	70,131,776
Net position - end of year					$ 43,253,569	$ 35,419,387	$ 78,672,956

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

City of Bryant, Arkansas
Balance Sheet
Governmental Funds
December 31, 2025

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	General Fund	Street Fund 80	Designated Tax Fund 005	2016 Sales and Use Bond Fund 114	Formerly Major Fund Street Bond Construction 2023 188	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	$ 14,321,805	$ 1,649,235	$ 2,474,424	$ -	$ -	$ 2,870,475	$ 21,315,939
Investments	-	-	-	844,860	-	1,373,045	2,217,905
Accounts receivable	225,652	-	-	581,751	-	581,751	1,389,154
Taxes receivable	2,807,498	770,623	1,163,502	-	-	-	4,741,623
Prepaid assets	153,741	26,080	-	-	-	-	179,821
Due from other funds	592,127	76,875	-	-	-	-	669,002
Total Assets	$ 18,100,823	$ 2,522,813	$ 3,637,926	$ 1,426,611	$ -	$ 4,825,271	$ 30,513,444
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 147,963	$ 75,819	$ -	$ -	$ -	$ 21,990	$ 245,772
Accrued expenses	780,697	105,642	-	-	-	-	886,339
Due to other funds	814,022	-	-	-	-	-	814,022
Unearned revenue	126,059	-	-	-	-	25,139	151,198
Total Liabilities	1,868,741	181,461	-	-	-	47,129	2,097,331
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue related to property taxes	1,643,996	770,623	-	-	-	-	2,414,619
Total Deferred Inflows of Resources	1,643,996	770,623	-	-	-	-	2,414,619
FUND BALANCES							
Nonspendable	153,741	26,080	-	-	-	-	179,821
Restricted for debt service	-	-	-	1,426,611	-	2,667,276	4,093,887
Restricted for Public works	-	1,544,649	1,091,377	-	-	20,267	2,656,293
Restricted for Public safety	-	-	2,182,757	-	-	1,592,374	3,775,131
Restricted for Parks and recreation	-	-	363,792	-	-	498,225	862,017
Unassigned – General government	14,434,345	-	-	-	-	-	14,434,345
Total Fund Balances	14,588,086	1,570,729	3,637,926	1,426,611	-	4,778,142	26,001,494
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 18,100,823	$ 2,522,813	$ 3,637,926	$ 1,426,611	$ -	$ 4,825,271	$ 30,513,444

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

City of Bryant, Arkansas
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2025

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Total fund balances – governmental funds	$	26,001,494
Amounts reported for governmental activities in the statement of net position are different because:		
Capital and intangible right-to-use assets used in governmental activities are not financial resources and therefore are not reported in the funds		66,707,881
Property tax revenues that do not provide current financial resources at the fund level on the modified accrual basis are deferred in the funds		2,414,619
Long-term liabilities, (notes and bonds payable, leases, and compensated absences) are not due and payable in the current period and therefore are not reported in the funds; these are accounted for in debt service funds which also have items such as accrued interest and cash		(36,322,142)
Net pension and OPEB liabilities are not reported in the funds		(16,511,485)
Deferred outflows related to pension contributions and investment losses are not reported in the funds		3,614,442
Deferred inflows related to differences in pension experience and OPEB are not reported in the funds		(2,651,240)
Net position of governmental activities	$	43,253,569

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
Governmental Funds
For the Year Ended December 31, 2025

DRAFT

	General Fund	Street Fund 080	Designated Tax Fund 005	2016 Sales and Use Bond Fund 114	Formerly Major Fund Street Bond Construction 2023 188	Non Major Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 8,806,678	$ 2,444,883	$ 6,770,329	$ 3,385,164	$ -	$ 3,426,275	$ 24,833,329
Fees and permits	520,112	-	-	-	-	-	520,112
Membership and rental fees, park programming	583,409	-	-	-	-	-	583,409
Grant revenues	478,927	288,685	-	-	-	-	767,612
Reimbursements / Intergovernmental	675,298	23,012	-	-	-	-	698,310
Sale of services	1,896,261	-	-	-	-	-	1,896,261
Fines and forfeitures	583,681	-	-	-	-	493,962	1,077,643
Investment earnings	329,062	949	-	54,066	-	158,161	542,238
Miscellaneous	407,489	38,982	-	-	-	3,134	449,605
Total Revenues	14,280,917	2,796,511	6,770,329	3,439,230	-	4,081,532	31,368,519
EXPENDITURES							
Current:							
General government	1,048,238	-	-	-	-	-	1,048,238
Community Development	765,962	-	-	-	-	-	765,962
Parks and recreation	3,087,668	-	-	-	-	-	3,087,668
Public Safety	13,392,421	-	-	-	-	479,566	13,871,987
Public works	-	3,170,632	-	-	-	-	3,170,632
Debt service							
Principal	1,341,294	136,583	-	-	-	3,555,000	5,032,877
Interest and other charges	125,268	27,472	-	427,093	-	700,629	1,280,462
Capital outlay	2,534,112	1,765,485	-	-	-	1,860,249	6,159,846
Total Expenditures	22,294,963	5,100,172	-	427,093	-	6,595,444	34,417,672
Excess (deficiency) of revenues over (under) expenditures	(8,014,046)	(2,303,661)	6,770,329	3,012,137	-	(2,513,912)	(3,049,153)
OTHER FINANCING SOURCES (USES)							
Issuance of debt	537,438	1,000,000	-	-	-	-	1,537,438
Transfers in	16,480,417	3,034,517	-	-	-	4,211,423	23,726,357
Transfers out	(8,115,949)	(1,000,325)	(6,780,624)	(3,062,471)	-	(4,766,988)	(23,726,357)
Sale of general capital assets	-	276,000	-	-	-	-	276,000
Total Other Financing Sources (Uses)	8,901,906	3,310,192	(6,780,624)	(3,062,471)	-	(555,565)	1,813,438
Net change in fund balances	887,860	1,006,531	(10,295)	(50,334)	-	(3,069,477)	(1,235,715)
Fund balances - beginning, as previously reported	13,605,092	685,433	2,514,926	-	1,820,518	6,370,750	24,996,719
Restatements for error corrections	95,134	(121,235)	1,133,295	566,648	-	566,648	2,240,490
Adjustments for changes within financial reporting entity:							
Change from major fund to nonmajor fund	-	-	-	-	(1,820,518)	1,820,518	-
Change from nonmajor fund to major fund	-	-	-	910,297	-	(910,297)	-
Fund balances - beginning, as restated	13,700,226	564,198	3,648,221	1,476,945	-	7,847,619	27,237,209
Fund balances - ending	$ 14,588,086	$ 1,570,729	$ 3,637,926	$ 1,426,611	$ -	$ 4,778,142	$ 26,001,494

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

City of Bryant, Arkansas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

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Net Changes in Fund Balances – total governmental funds	$ (1,235,715)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays ($6,159,846) as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation ($3,464,344) and amortization ($511,041) in the current period.	2,184,461
The net effect of various miscellaneous transactions involving capital assets (i.e., losses) is to decrease net position	(11,146)
Property tax revenues reported in the statement of activities are not available soon after year-end and therefore are not considered current financial resources and are not recognized in the fund financial statements in the cuirrent year. This is the change in the amount of deferred property tax revenues reported in the governmental fund statements.	228,305
The repayment of the principal of long term debt consumes the current financial resources of governmental funds. However, it has no effect on the net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statements of activities. This amount is the net effect of these differences in the treatment of long-term and related items.	
Principal payments on bonds	3,555,000
Principal payments on Amend 78 leases	907,678
Principal payment on right-to-use Police Cars	570,199
Issuance of 2025 Police Car right-to-use Assets	(537,438)
Issuance of Lease for Street Fund	(1,000,000)
Pension expense is reported as the amount paid in the fund, but incorporates deferred outflows and deferred inflows in the Statement of Activities	(67,591)
Accrued expenses, such as compensated absences, interest, etc., reported in the statement of activities do not require the use of current financial resources, and, therefore are not expenditures in the funds. This is the net change in accrued expenses.	(145,972)
Change in the net position of governmental activities	$ 4,447,781

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

City of Bryant, Arkansas
Statement of Net Position
Proprietary Funds
December 31, 2025

DRAFT

	Utility Revenue Fund 500	Utility Operating Fund 510	Stormwater Fund 515	Total Proprietary Funds
ASSETS				
Current Assets				
Cash and cash equivalents	$ 1,922,070	$ 3,423,488	$ 728,307	$ 6,073,865
Accounts receivable	788,171	127,030	4,000	919,201
Due from other funds	55,243	89,777	-	145,020
Inventory	56,294	132,178	-	188,472
Total Current Assets	2,821,778	3,772,473	732,307	7,326,558
Noncurrent Assets				
Restricted cash	-	4,537,415	-	4,537,415
Capital assets	18,018,104	22,256,685	5,176,342	45,451,131
Total Noncurrent Assets	18,018,104	26,794,100	5,176,342	49,988,546
Total Assets	20,839,882	30,566,573	5,908,649	57,315,104
DEFERRED OUTFLOWS OF RESOURCES	-	172,617	-	172,617
LIABILITIES				
Current Liabilities				
Accounts payable	211,732	39,597	220,031	471,360
Accrued expenses	64,781	106,287	-	171,068
Customer deposits payable	810,850	-	-	810,850
Accrued interest	-	17,566	-	17,566
OPEB - current portion	-	969	-	969
Compensated absences - current portion	1,053	844	-	1,897
Unearned revenue	540,000	730,876	201,588	1,472,464
Short-term notes payable	-	555,000	-	555,000
Short-term bond payable	430,608	635,235	-	1,065,843
Total Current Liabilities	2,059,024	2,086,374	421,619	4,567,017
Noncurrent Liabilities				
Long-term notes payable	-	2,405,000	-	2,405,000
Long-term bonds payable	7,502,411	6,272,630	-	13,775,041
Compensated absences	62,726	50,318	-	113,044
Net Pension Liability and OPEB	-	985,982	-	985,982
Total Noncurrent Liabilities	7,565,137	9,713,930	-	17,279,067
Total Liabilities	9,624,161	11,800,304	421,619	21,846,084
DEFERRED INFLOWS OF RESOURCES	-	222,250	-	222,250
NET POSITION				
Net investment in capital assets	10,085,085	12,388,820	5,176,342	27,650,247
Restricted for debt related items	-	2,671,372	-	2,671,372
Unrestricted net position	1,130,636	3,656,444	310,688	5,097,768
Total Net Position	$ 11,215,721	$ 18,716,636	$ 5,487,030	$ 35,419,387

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

City of Bryant, Arkansas
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2025

DRAFT

	Utility Revenue Fund 500	Utility Operating Fund 510	Stormwater Fund 515	Total
OPERATING REVENUES				
Utility Bill Charges for Services	$ 11,281,424	$ 2,176,273	$ 327,355	$ 13,785,052
Licenses and permits	-	-	3,750	3,750
Miscellaneous revenue	132,340	8,274	-	140,614
Total Operating Revenues	11,413,764	2,184,547	331,105	13,929,416
OPERATING EXPENSES				
Personnel costs	1,446,589	2,118,669	-	3,565,258
Building & grounds	125,208	677,907	-	803,115
Vehicles related expenses	110,108	246,762	-	356,870
Supplies / water purchases	2,098,784	585,744	-	2,684,528
Operational expenses	745,492	75,540	-	821,032
Professional services	144,843	321,763	-	466,606
Miscellaneous operational expenses	78,454	97,852	-	176,306
Depreciation	907,183	1,434,619	214,066	2,555,868
Total Operating Expenses	5,656,661	5,558,856	214,066	11,429,583
Operating Income (Loss)	5,757,103	(3,374,309)	117,039	2,499,833
NONOPERATING REVENUES (EXPENSES)				
Interest income	667	19,232	-	19,899
Interest expense and loss	(92,181)	(9,963)	-	(102,144)
Bond fees	(31,380)	(128,837)	-	(160,217)
Net Nonoperating Revenues (Expenses)	(122,894)	(119,568)	-	(242,462)
Income (loss) before capital grants and transfers	5,634,209	(3,493,877)	117,039	2,257,371
Capital grants	483,960	506,487	845,581	1,836,028
Transfers	(5,134,781)	5,134,781	-	-
Changes in net position	983,388	2,147,391	962,620	4,093,399
Net position - beginning, as previously reported	11,240,248	17,730,691	5,567,579	34,538,518
Restatements	(1,007,915)	(1,161,446)	(1,043,169)	(3,212,530)
Total net position, beginning, as restated	10,232,333	16,569,245	4,524,410	31,325,988
Net position - ending	$ 11,215,721	$ 18,716,636	$ 5,487,030	$ 35,419,387

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

City of Bryant, Arkansas
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

DRAFT

	Utility Revenue Fund 500	Utility Operating Fund 510	Stormwater Fund 515	Total
Cash flows from operating activities				
Receipts from customers	$ 11,339,581	$ 2,136,243	$ 524,372	$ 14,000,196
Payments to suppliers	(3,088,722)	(2,071,243)		(5,159,965)
Payments to employees	(1,475,944)	(2,156,013)	-	(3,631,957)
Other receipts (payments)	196,790	(7,644)	3,750	192,896
Net cash provided by (used in) operating activities	6,971,705	(2,098,657)	528,122	5,401,170
Cash flows from noncapital financing activities				
Transfers for noncapital financing purposes	(5,134,781)	5,134,781	-	-
Net cash provided by (used in) noncapital financing activities	(5,134,781)	5,134,781	-	-
Cash flows from capital and related financing activities				
Capital grants	123,960	150,313	-	274,273
Purchase of capital assets	(2,073,257)	(4,892,988)	(891,817)	(7,858,062)
Interest paid on capital debt	(123,561)	(138,800)	-	(262,361)
Proceeds from borrowing	-	4,256,897	-	4,256,897
Principal paid on capital debt	(418,713)	(821,363)	-	(1,240,076)
Net cash used in capital and related financing activities	(2,491,571)	(1,445,941)	(891,817)	(4,829,329)
Cash flows from investing activities				
Interest	667	19,232	-	19,899
Net cash provided by investing activities	667	19,232	-	19,899
Increase (Decrease) in cash and cash equivalents	$ (653,980)	$ 1,609,415	$ (363,695)	$ 591,740
Cash and cash equivalents – January 1	2,576,050	6,351,488	1,092,002	10,019,540
Cash and cash equivalents – December 31	$ 1,922,070	$ 7,960,903	$ 728,307	$ 10,611,280
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position				
Cash and cash equivalents	$ 1,922,070	$ 3,423,488	$ 728,307	$ 6,073,865
Restricted cash	-	4,537,415	-	4,537,415
Total Cash and cash equivalents	$ 1,922,070	$ 7,960,903	$ 728,307	$ 10,611,280
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating income (loss)	$ 5,757,103	$ (3,374,309)	$ 117,039	$ 2,499,833
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	907,183	1,434,619	214,066	2,555,868
Change in assets and liabilities				
(Increase) decrease in accounts receivable	58,157	(40,030)	-	18,127
(Increase) decrease in due from other funds	(5,463)	(15,918)	-	(21,381)
(Increase) decrease in inventory	9,311	(43,223)	-	(33,912)
Increase (decrease) in deferred inflows related to pensions	-	79,307	-	79,307
Increase (decrease) in deferred outflows related to pensions	-	26,562	-	26,562
Increase (decrease) in net pension liability	-	(139,267)	-	(139,267)
Increase (decrease) in accounts payable	204,856	(22,452)	197,017	379,421
Increase (decrease) in accrued expenses	(29,355)	(3,946)		(33,301)
Increase (decrease) in customer meter deposits	69,913	-	-	69,913
Net cash provided by operating activities	$ 6,971,705	$ (2,098,657)	$ 528,122	$ 5,401,170

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

NOTES TO THE FINANCIAL STATEMENTS



Geographic Center of Arkansas Marker, Hwy 5

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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 Mayoral form of government. The City has no component units as defined by GASB Statement No. 14, *The Financial Reporting Entity*, as amended.

Government-Wide and Fund Financial Statements

The Governmental Accounting Standards Board (GASB) develops and issues Generally Accepted Accounting Principles (GAAP) for public entities that the City follows. The government-wide financial statements (i.e., the statements of net position and activities) report information on all of the non-fiduciary activities of the primary government. The government-wide financial statements are presented on the GAAP 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
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 and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual 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. Major revenue sources susceptible to accrual are sales taxes, property taxes, franchise fees, intergovernmental revenues and interest earnings. All other revenue items are considered to be measurable and available only when the City receives cash. Expenditures generally are recorded when a liability is incurred as under the accrual method. General capital asset acquisitions, including entering into contracts giving the City the right to use lease assets, are reported as expenditures in governmental funds. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims

and judgments, and postemployment benefits are recognized later based on specific accounting rules applicable to each, generally when payment is due. Issuance of long-term debt and financing through leases are reported as other financing sources.

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 002, the Franchise Fee Fund 003, and the Electronic Tax Fund 010.
- **Street Fund 080** is a special revenue fund used 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 ½ cent sales tax approved by the voters in July 2013.
- **Designated Tax Fund 005** is a special revenue fund. 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%).
- **2016 Sales and Use Bond Fund 114** is a debt service fund. The City issued debt in 2016 and used that money to fund the construction of Bryant Parkway (in part), two Fire Stations and Parks improvements. This Fund met the criteria to be considered a major fund in 2025.

The City has the following major enterprise funds related to its Business-type Activities.

- **Utility Revenue Fund 500** is used to account for activities associated with collecting the revenues of water, wastewater, and stormwater via the monthly bill collections and the treatment and distribution of drinkable water to customers.
- **Utility Operating Fund 510** is used to account for activities associated with collecting, treating and disposing sewage from customers.
- **Stormwater Fund 515** is used to account for activities associated with completing major capital stormwater projects.

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

- **Special Revenue Funds include:**

    - **Animal Control Donations Fund 020 – Bryant City Code 6.12.01 (2013)** via Ordinance 2011-24 established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.
    - **Act 1256 of 1995 Admin of Justice Fund 030 – ACA 16-10-308** established that cities would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the City. These funds are kept and spent from this fund.
    - **Act 1809 of 2001 Court Automation Fund 031 - ACA 16-13-704** established that ½ 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.
    - **Parks 1/8 Sales Tax 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 improvement, and to pay and secure the repayment of park and recreational bonds.
    - **Act 833 of 1991 Fire Fund 051** 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 cost.

- **Fire 3/8 Sales Tax 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.
- **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.
- **Police Act 988 of 1991 Fund 062 ACA 27-22-103** established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus and law enforcement apparatus. These funds are kept and spent from this fund
- **Police Federal Drug Fund 066 and Police State Drug Fund 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.

- **Debt Service Funds include:**
  - **Special Redemption Fund 110 and Debt Service Reserve 113** are connected with the 2016 Sales and Use Bond issuance.
  - **2025 Amend 78 Fund 167** houses the borrowed money for vehicles, etc.
  - **Street Bond 2023 Fund 182 and Street Bond 2023 Debt Service Reserve Fund 183** both are connected with the 2023 Franchise Fee Bond Issuance.
  - **Street Bond 2016 Debt Service Fund 185 and Street Bond 2016 Debt Service Reserve Fund 186** both are connected with the 2016 Franchise Fee Bond Issuance.
  - **Street Bond Construction Fund 188** was created to build out the second half of the Bryant Parkway .

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
3) Capital grants and contributions

Internally dedicated resources are reported as general revenues rather than as program revenues. General revenues include all taxes imposed by the City.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. The Utility Revenue Fund 500 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 nonoperating revenues and expenses.

Assets, Liabilities and Net Position

- **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 Statement of Net Position 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.
- **Accounts Receivable**: Receivables consist primarily of uncollected utility charges to users of the system. Historically a provision has been made for delinquent accounts receivable that may be uncollectible at year end. However, in 2025 the Utility Billing division began sending outstanding items to collections on a quarterly basis so no Allowance for Doubtful accounts was included at the year end of 2025.
- **Taxes Receivable:** Taxes receivables consist primarily of November and December sales and use taxes, property taxes and state turnback.
- **Inventory and Prepaid Assets**: Inventory consists of items for the water and wastewater departments and is valued at the average cost method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund financial statements. The cost of governmental fund type prepaid balances is recorded as an expenditures when consumed rather than when purchased.
- **Capital Assets**: Capital assets, which include property, waste water plant and equipment and lease assets 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 $5,000 and an estimated useful life in excess of two years. (Exception: Equipment required to be registered by the state even if below the 5k threshold). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Infrastructures are long-lived assets that are stationary in nature such as streets, bridges, street lighting and sidewalks. Costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Asset	Primary Government Years
Buildings	40
Building Improvements	20
Public Domain and System Infrastructures	50 and 30 Respectively
Vehicles and Equipment	5 and 10 Respectively
Other Items $5,000 to $20,000	2
Equipment Under 5K Threshold, Requiring Registration with the State	2

- **Compensated Absences:** The City grants vacation to all full-time employees based on continous service. Liabilities for compensated absences are recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled in the government-wide and proprietary fund financial statements and reported as compensated absences. No liability is recorded in the fund financial statements of governmental funds unless they have matured, as payment of this liability will not be made with expendable avaiilable financial resources unless an employee has terminated employment as of the end

of the fiscal year. The City's policy is that leave earned in the current year will be used prior to leave earned in previous periods.

- **Unearned Revenue:** Unearned revenue represents a liability for resources obtained prior to revenue recognition. At December 31, 2025, the total amount of Unearned Revenue was $151,198 in governmental funds and $1,472,464 in proprietary funds and was derived primarily from various grants.
- **Long-term Obligations:** In government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the lives of the related debt. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources. Debt 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, *Items Previously Reported as Assets and Liabilities*.

- **Deferred Outflows/Inflows of Resources:** The Statement of Net Position and Balance Sheet may include a separate section for deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and so will not be recognized as an expense or expenditure until that time. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as revenue until that time.

- **Fund Balance:** Beginning with fiscal year 2011, GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by the City. 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 delegates parties by Council..
    - **Unassigned:** Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The City's goal is to use restricted, committed, or assigned amounts first, before unassigned, when an expenditure is incurred for purposes for which multiple classifications are available.

- **Property Taxes:** A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflect as revenues on the financial statements include the property tax relief distribution made by the State of Arkansas.
- **Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows

and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards Adopted

The City adopted GASB Statement No 102, *Certain Risk Disclosures*, for the year ended December 31, 2025. The new accounting guidance requires governments to disclose information about certain concentrations or constraints that could affect services provided or the ability to meet obligations as they come due. The adoption of GASB 102 had no impact on the City's beginning of year net position or fund balances, nor were any additional disclosures required.

Future Adoption of Accounting Pronouncements

GASB 103, *Financial Reporting Model Improvements,* seeks to improve the financial reporting model by standardizing the presentation for various matters within the governmental financial statements. The purpose is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The City expects to first apply GASB 103 during the year ending December 31, 2026. The impact of applying the statement has not been determined by management of the City.

GASB 104, *Disclosure of Certain Capital Assets*, seeks to improve disclosures related to certain types of capital assets. The purpose is to provide users of governmental financial statements with essential information about certain types of capital assets. The City expects to first apply GASB 104 during the year ending December 31, 2026. The impact of applying this statement has not been determined by management of the City.

GASB 105, *Subsequent Events*, seeks to enhance consistency in the application of requirements for subsequent events. The City expects to first apply GASB 105 during the year ending December 31, 2027. The impact of this statement has not been determined by management of the City.

Note 2: Deposits and Investments The City of Bryant's deposits and investments are governed by local policy adopted by Resolution 2021-26 The Policy is structured in the deposit and investment constraints of state law. On December 31, 2025, the deposits and investments held by the City were as follows:

	Governmental	Business-Type	Total
Deposits:			
Carrying value on the books - checking	$ 21,314,939	$ 10,610,680	$ 31,925,619
Cash on hand	1,000	600	1,600
Total Deposits	21,315,939	10,611,280	31,927,219
Investments			
Carrying value on the books - investments *	2,217,905	-	2,217,905
Total Deposits and Investments	$ 23,533,844	$ 10,611,280	$ 34,145,124

Reconciliation to Statement of Net Position	
Cash and cash equivalents	$ 27,389,804
Investments	2,217,905
Restricted cash	4,537,415
Total - Statement of Net Position	$ 34,145,124

*U.S. treasury & agency obligations maturing within less than 3 years

Deposits

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 $34,145,124 with a corresponding bank balance of $35,382,175 (including cash on hand). Of the amount $34,632,175($750,000 FDIC protected) was subject to custodial credit risk. The City has, however, collateralized pledged securities held by and in the name of Regions Bank and the First Security Bank in excess of amounts not covered by FDIC insurance.

Investments

Interest Rate Risk - The City's formal investment policy structures investment maturities at a limit of five years or less unless a maturity of greater than five years can be correlated to fund usage after five years. The City uses this policy as a means to mitigate the interest rate risk and exposure to fair-value losses in an increasing interest rate market.

Credit Risk - The City's investment policy allows it to invest only in book entry securities. Following is a list of authorized investments for the City:

a. Direct obligations of the United States government;

b. Obligations of agencies and instrumentalities created by act of the United States Congress and authorized thereby to issue securities or evidence of indebtedness, regardless of guarantee of repayment by the United States government;

c. Obligations the principal and interest of which are fully guaranteed by the United States government or an agency or an instrumentality created by an act of the United States Congress and authorized thereby to issue such guarantee;

d. Obligations the principal and interest of which are fully secured, insured or covered by commitments or agreements to purchase by the United States government or an agency or are instrumentality created by an act of the United States Congress and authorized thereby to issue such commitments or agreements;

e. General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories or insular possessions thereof (general obligation bonds);

f. Obligations issued by the Arkansas State Board of Education under authority of the Arkansas Constitution or applicable statutes;

g. Pre-refunded municipal bonds, the principal and interest of which are fully secured by the principal and interest of a direct obligation of the United States government;

h. Certificates of deposit with banks authorized by state law to receive deposits of public funds and with which the City has both a depository agreement and a collateral agreement;

i. Repurchase agreements that are fully collateralized by direct obligations of the United States government, provided that any such repurchase agreement shall provide for the taking of delivery of such collateral directly or through an authorized custodian;

j. Securities of, or other interest in, any open-end type of investment company or investment trust registered under the Investment Company Act of 1940, and which is defined as a "money market fund" under 17 CFR § 770.2a-7, provided that the portfolio of such investment company or investment trust is limited principally to United States government obligations and to repurchase agreements fully collateralized by United States government obligations, and, provided further that any such investment company or investment trust shall take delivery of such collateral either directly or through an authorized custodian;

k. Local government trusts.

Fair Value of Investments. The City of Bryant measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles (GAAP). These guidelines recognize a three-tiered fair value hierarchy as follows:

- *Level 1*: Quoted prices for identical investments in active markets;
- *Level 2*: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and
- *Level 3*: Unobservable inputs

At December 31, 2025, the the investments had the following classifications:

- $2,217,905 of US Treasury Obligations were were classified as Level 1.

Concentration of Investment Credit Risk. The City's investment policy contains a diversification provision that is designed to limit the concentration of credit risk. This provision specifies that the City's investments be diversified by limiting investments to avoid over concentration in securities from a specific issuer to five percent of the cost basis of the City's portfolio at the time of purchase, a limit of 15 percent of the cost basis of the City's portfolio will apply to each business sector as defined by any recognized rating agency (excluding US Treasury securities and collateralized certificates of deposit).

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Note 3: Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated/Amortized:				
Land	$ 3,773,216	$ -	$ -	$ 3,773,216
Work in Progress	-	692,767	-	692,767
Total Capital Assets Not Being Depreciated/Amortized	3,773,216	692,767	-	4,465,983
Capital Assets Being Depreciated/Amortized:				
Buildings	15,412,454	302,639	-	15,715,093
Vehicles	7,005,168	749,712	(863,157)	6,891,723
Equipment	11,460,906	1,253,307	(622,461)	12,091,752
Infrastructure	50,605,161	2,776,339	-	53,381,500
Intangible assets				
Right-to-use Vehicles	2,377,949	385,082	(52,533)	2,710,498
Total Capital Assets Being Depreciated/Amortized	86,861,638	5,467,079	(1,538,151)	90,790,566
Less Accumulated Depreciation/Amortization for:				
Buildings	(4,997,780)	(360,880)	-	(5,358,660)
Vehicles	(4,854,513)	(881,605)	863,157	(4,872,961)
Equipment	(5,626,761)	(966,381)	622,461	(5,970,681)
Infrastructure	(9,595,889)	(1,255,479)	-	(10,851,368)
Intangible assets				
Right-to-use Vehicles	(1,025,344)	(511,041)	41,387	(1,494,998)
Total Accumulated Depreciation/Amortization	(26,100,287)	(3,975,386)	1,527,005	(28,548,668)
Total Capital Assets Being Depreciated/Amortized:	60,761,351	1,491,693	(11,146)	62,241,898
Governmental Activities Capital Assets, Net	$ 64,534,567	$ 2,184,460	$ (11,146)	$ 66,707,881

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Business Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated/Amortized:				
Land	$ 54,538	$ 238,810	$ -	$ 293,348
Work in Progress	48,719	3,928,339	-	3,977,058
Water Intangible	1,358,213	-	-	1,358,213
Total Capital Assets Not Being Depreciated/Amortized	1,461,470	4,167,149	-	5,628,619
Capital Assets Being Depreciated/Amortized:				
Buildings	17,297,641	-	-	17,297,641
Vehicles	2,294,391	1,255,225	(161,137)	3,388,479
Equipment	12,748,594	1,762,282	(197,017)	14,313,859
Infrastructure	39,114,283	673,407	-	39,787,690
Total Capital Assets Being Depreciated/Amortized	71,454,909	3,690,914	(358,154)	74,787,669
Less Accumulated Depreciation/Amortization for:				
Buildings	(8,379,599)	(437,280)	-	(8,816,879)
Vehicles	(1,705,006)	(268,584)	161,137	(1,812,453)
Equipment	(7,958,291)	(607,543)	197,017	(8,368,817)
Infrastructure	(14,724,547)	(1,242,461)	-	(15,967,008)
Total Accumulated Depreciation/Amortization	(32,767,443)	(2,555,868)	358,154	(34,965,157)
Total Capital Assets Being Depreciated/Amortized	38,687,466	1,135,046	-	39,822,512
Business-type Activities Capital Assets, Net	$ 40,148,936	$ 5,302,195		$ 45,451,131

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Depreciation / amortization expense was charged to functions/programs of the City as follows:

Governmental Activities		
General Govt (Admin and IT Depts)	$	56,448
Community Development		42,562
Parks and Recreation		451,983
Public Safety (Police, Fire, Courts, and Animal Control Depts)		1,412,233
Public Works Total		2,012,160
Total Governmental Activities Depreciation/Amortization		3,975,386
Business-type Activities		
Utility Revenue Fund 500		907,183
Utility Operating Fund 510		1,434,619
Stormwater Fund 515		214,066
Total Business-type Activities Depreciation/Amortization		2,555,868
Total Depreciation / Amortization Expense	$	6,531,254

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Outstanding construction commitments at December 31, 2025 under authorized contracts for capital projects of governmental and proprietary funds are presented in the following table.

Project Descriptions	Expended through 12/31/25	Remaining Contract Commitments
Street Garnat Schematic Design	$ -	$ 28,000
Stillman Garnat	-	7,000
Garnat Eng Split with Street, Water and Wastewater	-	12,183
Totals for Street Fund 080	-	47,183
Master Plan for Wastewater	147,357	123,166
Lift Station #5 ARPA	357,712	742,288
Garnat Eng split with Street, Water and Wastewater	-	12,183
Willdan	10,994	30,956
Generator repair for WW	-	4,446
Totals for Utility Operating Fund 510 dept Wastewater	516,063	913,039
South Plain Water Tower	172,400	737,500
Door Replacement at the Booster Station	-	5,107
Willdan	10,994	30,956
Garnat Eng Split with General, Street, Water and Wastewater	-	12,183
Water Meters	-	7,800
Totals for Utility Revenue Fund 500 dept Water	183,394	793,546
Stillman	-	595,277
Totals for Stormwater Fund 515	-	595,277
Hilldale/Midland Parks Grant	3,236	8,955
Animal Trailer and Car port	-	63,522
Totals for General Fund and related governmental funds	$ 3,236	$ 72,478

Note 4: Interfund Receivables, Payables, and Transfers for the year ended December 31, 2025 were as follows:

At the end of 2025 the outstanding items were related to payroll timing for the following:

	General Fund	Street Fund	Utility Revenue Fund	Utility Operating Fund	Total Funds
Due to other funds	$ 592,127	$ 76,875	$ 55,243	$ 89,777	$ 814,022
Due from other funds	(814,022)				(814,022)
	$ (221,895)	$ 76,875	$ 55,243	$ 89,777	$ -

Transfers are used to:

General Fund houses both the 002 Sales Tax Fund and the 003 Franchise Fee Fund the transfer shown moving out goes to the applicable funds for distribution of those amounts to their matching expenses. Similarly, money collected in the designated tax fund is moved out to the appropriate fund to spend the money each year per budgetary decisions.

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Bond fund transfers show collections for bonds moved to Trustee controlled debt service funds for payment on the bonds. Also, interest collected on Reserve funds is moved to service the bonds as well.

Proprietary Fund Transfers are predominantly used to move items collected from utility charges in fund 500 to fund 510 to show an offset of related expenses. The other smaller items are mostly moving Impact and infrastructure fees collected that need to be shown with their related expenses.

Schedule of Transfers In and Out of Funds

	General Fund Fund	Street Fund 080	Designated Tax Fund 005	Sales and Use Bond Fund 114	Nonmajor Governmental Funds	Total Governmental Funds
Transfers In	$ 16,480,417	$ 3,034,517	$ -	$ -	$ 4,211,423	$ 23,726,357
Transfers Out	(8,115,949)	(1,000,325)	(6,780,624)	(3,062,471)	(4,766,988)	(23,726,357)
	$ 8,364,468	$ 2,034,192	$ (6,780,624)	$ (3,062,471)	$ (555,565)	$ -

	Utility Revenue Fund 500	Utility Operating Fund 510	Stormwater Fund 515	Total Proprietary Funds
Transfers In	$ -	$ 5,134,781	$ -	$ 5,134,781
Transfers Out	(5,134,781)	-	-	(5,134,781)
	$ (5,134,781)	$ 5,134,781	$ -	$ -

Note 5: Debt

Short-Term Financing (5 years or less)

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

In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, providing a method for cities and counties to obtain short-term financing. The law requires permissible items to have an expected useful life of over one year and requires that the financing not exceed five years and that interest and principal repayments be made from general revenues. The City of Bryant has several notes that have been issued pursuant to this authority, see those with payments during 2025 listed below.

During 2025 the City Council paid off the 2022/23 Wastewater Vac Truck Financing note two years early. They paid the 2026 and 2027 payments in 2025 for a total paid in 2025 of $301,570 in principal and $16,216 of interest saving $4,748 over the original contracted amount .

Lease Liabilities

2021/22 Enterprise Fleet Vehicles Note

A note payable was signed with Enterprise Fleet Management in 2020 to provide the City with fleet vehicles for Public Safety. The fire and police deparments lease agreement includes the cost to upfit the public safety vehicles with all necessary equipment. Public safety fleet vehicles are a five year note payable option. The lease agreement also included vehicles for other City departments. These vehicles are on a 12 to 36 months option determined by vehicle availability in the current market. The principal and interest was reduced by $42,474 and $2,350, respectively, because a vehicle was totaled during 2023.

2024 Enterprise Fleet Vehicles Note

A lease agreement was signed with Enterprise Fleet Management in 2024 to provide the City with 8 fleet vehicles for public safety. The police department lease agreement includes the cost to upfit the public safety vehicles with all necessary equipment. Public safety fleet vehicles are a five year option.

2025 Enterprise Fleet Vehicles Note

A lease agreement was signed with Enterprise Fleet Management in 2025 to provide the City with 8 fleet vehicles for the police department. The police department lease agreement includes the cost to upfit the police vehicles with all necessary equipment. Police vehicles are a five year option. One vehicle was totaled in 2025.

The following is the future principal and interest payments for the lease liabilities as of December 31, 2025:

	Governmental Activities	
Year Ending December 31	Principal	Interest
2026	$ 509,649	$ 29,466
2027	328,502	15,969
2028	228,855	8,267
2029	151,009	2,119
Total	$ 1,218,015	$ 55,821

Notes Payable (Direct Borrowings)

Governmental Activities

2022 Public Safety, Parks and Animal Control Note

A $925,000 promissory note was issued by Regions Bank on March 1, 2022 to finance the cost of acquiring new police department equipment, parks pickleball courts and an animal control van. Principal and interest payments of $16,237 (2.06%) are paid monthly for five years from the General fund.

2023 Fire Truck Financing Note

A $900,000 note was issued by Community First National Bank to finance the cost of acquiring a new fire truck. Principal and interest payments of $16,685 are paid monthly for five years from the General fund starting June 1, 2023.

2024 Fire Truck Financing Note

A $2,000,000 promissory note was issued by Community Leasing Partners on December 18, 2024 to finance the cost of acquiring a new fire truck. Principal and interest payments of $62,638 (5.4%) are paid monthly for three years from the General fund.

2024 Amendment 78 Note

A note payable was signed with Regions in 2024 to provide the information technology, planning, animal, parks and fire departments with vehicles, land, and improvements to their facilities. The principal and interest payments of $41,775 ($501,297 annually) are paid monthly for five years from the General fund.

2025 Street Equipment and Vehicles Note

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A $1,000,000 note was issued by First Horizon to finance the cost of acquiring new vehicles and equipment. Principal and interest payments of $18,575 are paid monthly beginning May 30, 2025.

Annual Debt Service Requirements

The following schedule shows the annual debt service requirements on direct borrowings notes payable outstanding at December 31, 2025:

	Governmental Activities		Business-Type Activities	
	Notes Payable (Direct Borrowings)		Notes Payable (Direct Borrowings)	
Year Ending December 31	Principal	Interest	Principal	Interest
2026	$ 1,538,012	$ 332,907	$ 555,000	$ 100,065
2027	1,574,198	150,584	570,000	81,530
2028	1,484,366	74,893	590,000	62,207
2029	703,914	20,283	610,000	42,206
2030	55,256	402	635,000	21,527
	$ 5,355,746	$ 579,069	$ 2,960,000	$ 307,535

Long-Term Financing (over 5 years)

Governmental Activities

City of Bryant, Arkansas Capital Improvement and Construction Revenue Bonds-Publicly Traded

Series 2023 These bonds were issued on May 31st, 2023, with a face value of $10,880,000 for the purpose of financing a portion of the Bryant Parkway. 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 3% to 4.2%. Principal payments are due annually on February 1st and interest payments are due semiannually on February 1st and August 1st.

City of Bryant, Arkansas Capital Improvement Refunding and Construction Revenue Bonds-Publicly Traded

Series 2016 These bonds were issued on March 31st, 2016, with a face value of $10,625,000 for the purpose of refunding and financing a portion of the costs of I-30 improvement (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 1st and interest payments are due semiannually on February 1st and August 1st.

City of Bryant, Arkansas Sales and Use Tax (Publicly Traded)

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

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Business-Type Activities

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

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

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 15th, 2014.

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

Interest and service fee payments are due monthly after closing on the following two series.

Series 2024 Bond payable water and wastewater revenue bond original face value of the bonds was $3,548,810 for 9000 water meter replacements. The interest rate is 0% with a 1% service fee. Principal payments will begin on September 1st, 2026.

Series 2024B Bond payable water and wastewater revenue bond original face value of the bonds was $1,500,000 for the Wastewater Lea Circle Project. The interest rate is .75% with a 1% service fee. Principal will begin on December 1st, 2027.

Annual Debt Service Requirements

The following schedule shows the annual debt service requirements on bonds payable outstanding at December 31, 2025:

Year Ending	Governmental Activities		Business-Type Activities	
December 31	Principal	Interest	Principal	Interest
2026	$ 465,000	$ 1,128,622	$ 1,065,842	$ 146,272
2027	575,000	1,115,435	1,317,690	158,052
2028	1,295,000	1,097,485	1,398,452	153,170
2029	1,335,000	1,054,010	1,422,547	139,063
2030	1,385,000	1,006,748	1,446,952	123,653
2031-2035	7,720,000	4,271,951	6,482,460	374,763
2036-2040	5,985,000	2,757,037	1,279,819	77,966
2041-2045	4,215,000	1,539,560	411,493	13,705
2046-2050	5,190,000	562,800	15,629	535
Total	$ 28,165,000	$ 14,533,648	$ 14,840,884	$ 1,187,179

The City has used just general funds for governmental pension and OPEB expenses and general utility funds for enterprise pension and OPEB expenses in the past.

Debt expense associated with the above bond issues was fully written off in a prior fiscal year in accordance with GASB 65 for the governmental activities and all business-type activities. All significant debt covenants and restrictions as set forth in the bond agreements were complied with. There were no unused lines of credit in the current year. The outstanding notes contain provisions in the event of default, the lender can exercise one or

more of the following options: (1) makes all or any of the outstanding notes payable balances immediately due and accrued interest at highest post-maturity interest rate, (2) take possession of the collateralized properties, (3) gain access to other assets of the borrower to protect the lender's interest, and (4) use any remedy allowed by state or federal law. All governmental notes are secured by the full faith and credit of the City.

In 2025 the City took on new bonded debt for $1,296,897 the rest of the $1.5 mil for the wastewater Lea Circle Project started in 2024. This debt is held with the Arkansas Natural Resource Commission (ANRC). The City also took out $2.96 mil for less than 5 years for Vehicles and Equipment in 2025.

Changes in long-term liabilities for the year ended December 31, 2025 were as follows:

	Balance at 1/1/2025	Increases	Decreases	Balance at 12/31/2025	Amount Due in 1 Year
Governmental Activities Long-Term Debt					
Bonds Payable	$ 31,720,000	$ -	$ 3,555,000	$ 28,165,000	$ 465,000
Note Payable	5,263,424	1,000,000	907,678	5,355,746	1,538,012
Lease Liability	1,250,776	537,438	570,199	1,218,015	509,649
	38,234,200	1,537,438	5,032,877	34,738,761	2,512,661
Compensated absences*	1,065,976	145,972	-	1,211,948	42,209
Other Postemployment Benefits	543,495	49,059	-	592,554	5,492
Net Pension Liability	18,713,637	-	2,794,706	15,918,931	-
Total govenrmental activities long-term liabilities	$ 58,557,308	$ 1,732,469	$ 7,827,583	$ 52,462,194	$ 2,560,362
Business-Type Activities Long-Term Debt					
Bonds Payable	$ 14,482,490	$ 1,296,897	$ 938,503	$ 14,840,884	$ 1,065,843
Note Payable	301,571	2,960,000	301,571	2,960,000	555,000
	14,784,061	4,256,897	1,240,074	17,800,884	1,620,843
Compensated absences*	95,885	19,056	-	114,941	1,897
Other Postemployment Benefits	95,911	8,658	-	104,569	969
Net Pension Liability	1,030,307	-	147,925	882,382	-
	$ 16,006,164	$ 4,284,611	$ 1,387,999	$ 18,902,776	$ 1,623,709

*Compensated absences increases and decreases are shown net.

The following is a summary of pledged revenues as of December 31, 2025.

Debt	Revenue Pledged	Total Pledged Revenue	Portion of Pledged Revenue Stream	Percentage of Pledged Revenue Stream	Remaining Principal and Interest	Period Revenue Will Not Be Available For Other Purposes
Governmental Activities						
2016 Sales and Use Tax Bonds	Sales and Use Tax	$ 3,385,164	$ 3,544,306	104.70%	$ 13,831,269	2038
2016 Franchise Fee Revenue Bonds	Franchise Fees	1,704,108	636,919	37.38%	9,642,070	2040

2023 Franchise Fee Revenue Bonds	Franchise Fees	1,704,108	515,210	30.23%	19,225,310	2050
Business-Type Activities						
2017 Water and Sewer Revenue Bonds	*	$ 13,598,311	$ 238,631	1.75%	$ 3,055,176	2038
2011 Water and Wastewater Revenue Bonds	*	13,598,311	367,734	2.70%	3,270,737	2034
2012 Water and Wastewater Revenue Bonds	*	13,598,311	477,389	3.51%	4,505,114	2034
2024 Water and Wastewater Revenue Bonds	*	13,598,311	-	0.00%	3,730,684	2038
2024B Water and Wastewater Revenue Bonds	*	13,598,311	-	0.00%	1,466,352	2047

*Overall System Revenues of Water and Wastewater Funds

Note 6: 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. There have been no significant reductions in coverage from 2024 to 2025; nor have settlement amounts exceeded insurance covereage for the current year or the three prior years.

The City participates in the Arkansas Municipal League Insurance Program for 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, as well as 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. The 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) Cost to repair or replace the property of like kind and quality, or
  3) 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, $500,000.

- **Municipal Vehicle Program:**

  - **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 by the City.
  - **Physical Damage** – The City shall pay into the program each year a charge established annually by the program administrator for covered property.

Other Programs:

- **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 administrated 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.
- **Postemployment Benefits:** Other postemployment 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.
- **Committments and Contingencies:** The City of Bryant is subject to various federal and state environmental laws and regulations related to the operation of its wastewater collection and treatment systems. In 2016, the Arkansas Department of Environmental Quality (ADEQ) (now Arkansas Energy & Environment) issued Consent Administrative Order (CAO) No. LIS 16-057 related to sanitary sewer overflows and certain wastewater permit compliance matters. Under the terms of the CAO, the City was required to develop and implement a Corrective Action Plan (CAP) and complete various system improvements designed to reduce sanitary sewer overflows and maintain compliance with National Pollutant Discharge Elimination System (NPDES) permit requirements. The City paid a civil penalty of $4,500 in accordance with the Order. The CAO remains active as of December 31, 2025, and the City continues to implement capital improvement projects and other corrective actions required under the approved CAP. The Order provides for stipulated penalties in the event the City fails to comply with specified requirements or milestone deadlines. Management believes the City is making substantial progress toward satisfying the remaining requirements of the CAP and continuing long-term wastewater system improvements. Although future costs will continue to be incurred to complete the required capital projects and maintain compliance with regulatory requirements, management is not aware of any additional penalties or claims that are probable and reasonably estimable as of December 31, 2025. Accordingly, no liability has been recorded in the accompanying financial statements related to this matter. However, because the matter remains subject to oversight by ADEQ until all requirements have been satisfied and the Order is formally closed, the ultimate outcome cannot be determined with certainty. Subsequent to year-end, on August 19, 2026, the City submitted correspondence to the Arkansas Department of Energy and Environment requesting closure of CAO LIS 16-057 and provided updated status information regarding the remaining projects included in the System Evaluation and Capital Assurance Plan. Management reported that operational issues related to prior ammonia-nitrogen permit exceedances had been addressed and that the facility had maintained compliance with applicable permit requirements. The City is awaiting final agency action regarding closure of the CAO.

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Note 7: Employee Retirement Systems and Pension Plans

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

	Arkansas Public Employees Retirement System	Local Police and Fire Retirement System - Police	Local Police and Fire Retirement System - Fire	Total
Net pension liability	$ 5,882,549	$ 5,507,575	$ 5,411,189	$ 16,801,313
Deferred outflows of resources				
Changes in assumptions	102,071	-	-	102,071
Difference between expected and actual experience	182,258	735,054	728,572	1,645,884
Changes in proportion and differences between City contributions and proportionate share of contributions	216,016	91,369	72,477	379,862
Contributions after the measurement date	527,909	495,529	513,278	1,536,716
Total deferred outflows of resources	$ 1,028,254	$ 1,321,952	$ 1,314,327	$ 3,664,533
Deferred inflows of resources				
Changes in assumptions	$ -	$ 69,212	$ 68,682	$ 137,894
Difference between expected and actual experience	176,635	-	-	176,635
Net difference between projected and actual earnings on pension plan investments	390,236	585,672	575,318	1,551,226
Changes in proportion and differences between City contributions and proportionate share of contributions	-	7,293	85,648	92,941
Total deferred inflows of resources	$ 566,871	$ 662,177	$ 729,648	$ 1,958,696
Pension expenses	$ 872,020	$ 990,468	$ 845,868	$ 2,708,356

Summary of Significant Accounting Principles: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of ADJRS, LOPFI, and APERS (the plans) and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by ADJRS, LOPFI, and APERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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-employer defined benefit pension plan. This retirement system became effective January 1, 2005. The legislation merged the City's administered pension plan with the new pension system. The City funds retirement through 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. There were no contributions due or paid by the City in 2025 for this plan. 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

Arkansas Local Police and Fire Retirement System (LOPFI)

- **Plan Description:** LOPFI is a statewide cost-sharing multiple-employer defined benefit pension plan administered in accordance with Act 364 of the 1981 Arkansas General Assembly for units of local governments covering police officers and firefighters. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Employees hired after January 1, 1983, whose political subdivision had a retirement system in effect at July 1, 1981, are eligible to participate in the Plan. The City's financial information is in the annual report of LOPFI. A copy of the report can be obtained by writing to:

  LOPFI
  620 West 3rd Street, Suite 200
  Little Rock, Arkansas 72201

  Or on their website at: www.lopfi-prb.com
  Or calling: 1-501-682-1745

  LOPFI policy is established by a seven-member Board of Trustees: two trustees who are active members of the system, one police officer and one firefighter, nominated by their respective employee groups, and appointed by the Governor; two employer representatives from governing bodies of the participating political subdivisions and appointed by the Governor from a list submitted by the Arkansas Municipal League; two retired members, one police officer and one firefighter, appointed by the governor from a list provided by the Joint Committee on Public Retirement and Social Security Programs; and on citizen who is neither an employee nor employer of the system appointed by the Governor from a list submitted by the Joint Committee on Public Retirement and Social Security Programs. An Executive Director is appointed by the board and administers the System in a manner consistent with law and board policy.

  Membership Information - The State of Arkansas is responsible for the coordination of the actuarial valuations performed on LOPFI. Employees terminating from the plan before normal retirement age with at least five, but less than 20 years of credited service, may receive future benefits provided the employee does not withdraw his/her accumulated contributions and lives to his/her annuity starting date.

  Benefit Terms - The benefit terms for the cost-sharing multiple-employer plan are established in accordance with the provision of the Arkansas Code.

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Contributions - Contribution requirements are set forth by Arkansas statute. LOPFI members were required to contribute 2.5% for police and 8.5% for fire of their annual covered salary. Police is covered by social security where fire is not, this accounts for the difference in the member contribution rates. The City is required to contribute at an actuarially determined rate, which was 23.5% for participating policemen and 23.5% for participating firemen. City contributions to the Plan were $760,803 for Fire and $773,710 for Police for the year ended December 31, 2025.

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

At December 31, 2025, the LOPFI Police and LOPFI Fire reported a liability of $5,507,575 and $5,411,189, respectively, for their proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024. The City's proportionate share was .636% and .631% respectively, for LOPFI Police and LOPFI Fire, which was a decrease of .002% and .012% respectively from the prior year. 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, 2024. The contributions used excluded contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes.

For the year ended December 31, 2025, the City recognized LOPFI police and fire pension expense of $990,468 and $845,868 respectively. At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

LOPFI Police (includes Volunteer)	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions after the measurement date	$ 495,529	$ -
Differences between expected and actual experience	735,054	-
Difference between expected and actual investment earnings on pension plan investments	-	585,672
Changes in proportion and differences between City contributions and proportionate share of contributions	91,369	7,293
Changes of assumptions	-	69,212
Total	$ 1,321,952	$ 662,177

LOPFI Fire		
Contributions after the measurement date	$ 513,278	$ -
Differences between expected and actual experience	728,572	-
Difference between expected and actual investment earnings on pension plan investments	-	575,317
Changes in proportion and differences between City contributions and proportionate share of contributions	72,477	85,649
Changes of assumptions	-	68,682
Total	$ 1,314,327	$ 729,648

At December 31, 2025, LOPFI Police and LOPFI Fire reported $495,529 and $513,278 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2025, related to pensions will be recognized in pension expense as follows:

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Year Ending December 31	LOPFI Police Net Deferred Outflows (Inflows) of Resources	LOPFI Fire Net Deferred Outflows (Inflows) of Resources
2026	$ 448,959	$ 365,012
2027	598,359	486,476
2028	(605,626)	(492,385)
2029	(277,446)	(287,702)
Total	$ 164,246	$ 71,401

- **Actuarial Assumptions:** The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

LOPFI – Police and Fire	
Inflation (Wage, Price)	3.00%, 2.25%
Investment rate of return	7.25% as adopted by the board
Actuarial cost method	Entry age normal

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

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2008 to December 31st, 2011. As a result of the 2011 actuarial experience study, the expectation of life after disability was adjusted in the December 31, 2020 actuarial evaluation to more closely reflect actual experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation as of December 31, 2024, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Stock – Large Cap	21%	5.62%	1.18%
U.S. Stock – Small Cap	21%	5.86%	1.23%
International Equity	9%	6.92%	0.62%
Emerging Markets	9%	8.95%	0.81%
U.S. Corporate Bonds	25%	2.29%	0.57%
Real Estate	5%	3.61%	0.18%
Private Equity	10%	9.48%	0.95%
Total	100%		5.54%
Expected Inflation			2.25%
Total Return			7.79%

- **Discount Rate:** A single discount rate of 7.25 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 7.25 percent. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

- **Sensitivity of the net pension liability to changes in the single discount rate**. The following presents the City's net pension liability, calculated using a single discount rate of 7.25 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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
LOPFI-Police Net pension liability (includes Volunteers)	$ 9,420,283	$ 5,507,575	$ 2,340,086

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
LOPFI-Fire Net pension liability	$ 9,255,967	$ 5,411,189	$ 2,301,132

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 thirteen 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, and four board positions that were added in Act 686 of the 2021 State Arkansas Legislative session. All of these four positions are appointed by the State of Arkansas Legislature. Two of these positions represent retirees with one being appointed by the House of Representatives and the other appointed by the Senate. The other two positions represent retired law enforcement with one being appointed by the other and the other by the Senate. 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, but prior to 7/1/2007	2.03%

Contributory, on or after 7/1/2007	2.00%
Non-Contributory	1.72%

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

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

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

- **Contributions:** Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits 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. Act 365 of the 2021 Legislative session put into place annual increase of .25% to this employee contribution rate beginning July 1 2022 and continuing each year up to a maximum rate of 7%. 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 15.32% for municipal employees and 25% for district judges of compensation from January 1, to June 30, 2024. In some cases, an additional 2.5% of member and employer contributions are required for elected officials. Contributions to the APERS from the City were $1,027,924 for the year ended December 31, 2025.

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

On December 31, 2025, the City reported a liability of $5,882,549 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2025, 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. On June 30, 2025, the City's proportion was .28%, which is a decrease of .04% from the prior year.

For the year ended December 31, 2025, the City recognized APERS pension expense of $872,020. On December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions after the measurement date	$ 527,909	$ -
Differences between expected and actual experience	182,258	$ 176,635
Changes of assumptions	102,071	-
Net difference between projected and actual earnings on		

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pension plan investments	-	390,236
Changes in proportion and differences between City contributions and proportionate share of contributions	216,016	-
Total	$ 1,028,254	$ 566,871

At December 31, 2025, the City reported $527,909 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2025 related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Deferred Outflows (Inflows) of Resources
2026	$ 7,809
2027	(26,089)
2028	(24,853)
2029	(23,393)
Total	$ (66,526)

- **Actuarial Assumptions:** The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation Rate	3.25%
Salary Increases	3.25% - 9.85%
Investment Rate of Return	'7.00%

Mortality rates were based on RP-2006 weighted generational mortality tables for healthy annuitant, disability, or employee death in service, as applicable. The tables applied credibility adjustments of 135% for males and 125% for females and were adjusted for fully generational mortality improvements using Scale MP-2017.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in APERS' target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate Return
Broad Domestic Equity	39%	5.14%
International Equity	17%	5.97%
Real Estate	16%	5.00%

Private Equity	5%	8.77%
Hedge Funds	2%	3.58%
Domestic Fixed	21%	3.26%
	100%	

Discount Rate: The discount rate used to measure the total pension liability was 7% for the year ended June 30, 2025. The single discount rate was based on the expected rate of return on pension plan investments of 7%. 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 new pension liability calculated using the discount rate of 7%, 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 %) or 1-percentage-point higher (8%) than the current rate:

	1% Decrease 6%	Current Discount Rate 7%	1% Increase 8%
City's proportionate share of the net pension liability	$ 10,977,667	$ 5,882,549	$ 1,681,064

APERS Fiduciary Net Position: Detailed information about APERS' fiduciary net position is available in the separately issued APERS Financial Report available at: http://www.apers.org.

- **Payable to the Pension Plan:** On December 31, 2025, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2025.

Note 8: Other Postemployment Benefits

Plan Description and Benefits Provided: The City's OPEB plan is a single-employer defined benefit plan. 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 healthcare plan but all required information is presented in this report. The contribution requirements of OPEB plan members are established by the City and may be amended as needed. Plan members pay the entire cost of monthly insurance premiums at the same rate charged to active employees and receive a benefit of the blended premium rate from all of the employees participating in the City's health insurance plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

- **Total OPEB Expense (Reduction of Expense) Under GASB 75:** The City's total OPEB expense (reduction of expense) of ($29,004) was measured as of December 31, 2025, and was determined by an actuarial valuation as of that date.

  Total OPEB Expense (Reduction of Expense)

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1	Service Cost	$ 42,337
2	Interest	29,100
3	Recognition of Outflow (Inflow) due to Liabilities	(100,441)
	Total OPEB Expense (Reduction of Expense)	$ (29,004)

Actuarial Cost Methods and Assumptions

- **Inflation Rate:** The discount rate, and the healthcare cost trend rate incorporate an assumed annual inflation rate of 3.00%.
- **Healthcare Trend Rate:** The healthcare cost trend rate was assumed to be 8.0% next year, with the rate decreasing by 0.5% each year, to an ultimate rate of 5.0% in the seventh year.
- **Cost Method:** The entry age normal method was used.
- **Base Claim Costs:** The following monthly claim costs were assumed for 2025:

Retiree, No Medicare	$ 1,220
Retiree, with Medicare	814
Premium Per Month	814
Net subsidy assumed	406

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

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

1% Decrease to 3.43%	Current Single Discount Rate of 4.43%	1% Increase to 5.43%
$ 769,435	$ 697,123	$ 631,111

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

1% Decrease in *HCCTR	Assumed *HCCTR	1% Increase in *HCCTR
$ 598,073	$ 697,123	$ 818,451

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

On December 31, 2025, the City reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Outflows	Inflows
Difference between expected and actual experience	$ -	$ 721,176
Change of assumptions	122,526	193,618
Total	$ 122,526	$ 914,794

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

	Net Deferred Outflow/(Inflow)

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Year Ending December 31:	of Resources
2026	$ (100,441)
2027	(100,441)
2028	(100,441)
2029	(100,441)
2030	(100,441)
Thereafter	(290,063)
Total	$ (792,268)

Employees Covered by the Benefit Terms: At December 31, 2025, the following employees were covered by the benefit terms:

Active Employees	207
Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-

Change in the Total OPEB Liability:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at beginning of year	$ 639,406	$ -	$ 639,406
Changes for the year			
a. Service Cost	42,337	-	42,337
b. Interest	29,100	-	29,100
c. Differences between expected and actual experience	-	-	-
d. Employer Contributions	-	3,651	(3,651)
e. Benefits and Refunds	(3,651)	(3,651)	-
f. Other	(10,069)	-	(10,069)
		-	
Balance at end of year	$ 697,123	$ -	$ 697,123

Actuarial Cost Methods and Assumptions – continued: No administrative costs were assumed. It was assumed that the sponsor would provide single coverage only. It was assumed 85% of eligible retirees would select the coverage when they initially retired and that 15% of them would continue it past age 65. The data was provided by the Arkansas Municipal League Health Benefit Plan and deaths have been projected on a basis of the RP 2014 Mortality Table.

Note 9: Water / Wastewater Rates and Customers:

Customers pay for the first 2,000 gallons of water consumption each month or portion thereof, rates that vary from $14.53 for a 5/8" meter up to $726.53 for a 6" meter. All water consumption in excess of 2,000 gallons is $.698 for each 100 gallons. There were approximately 8362 active water customers at December 31, 2025. The total annual billable water for customers in 2025 was from 638 commercial and 7724 residential customers. Wastewater customers pay $20.70 for the first 2,000 gallons of water consumed. Consumption in excess of 2,000 gallons is $1.104 for each 100 gallons. There were approximately 10,057 wastewater users at December 31,

2025. There are 1695 Sewer only accounts; these accounts are not within the city limits. These types of accounts grew in 2025. There is an additional fee for outside city limits of $20.70.

During 2016, the City Council approved an ordinance charging $3.00 per month for residential customers and $6.00 per month for commercial customers to fund improvements to the stormwater system. Total revenue collected in 2025 was $331,105. Additionally, approximately 900-1,000 customers are stormwater fee exempt due to the Senior Citizen discount program.

Note 10: Change in Financial Reporting Entity Presentation and Error Corrections

During the year ended December 31, 2025, the City reevaluated its major/nonmajor/governmental fund presentation and determined that the Street Bond Construction Bond 2023 Fund 188 no longer met the criteria for reporting as a major fund and that the 2016 Sales and Use Bond Fund 114 now met that criteria. These funds have been presented as nonmajor and major governmental funds, respectively, in the accompanying financial statements. This change is considered a change to or within the financial reporting entity in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*.

During fiscal year 2025, the City determined that its previously issued financial statements contained errors involving the recognition, cutoff, and classification of property taxes, sales taxes, franchise fees, payroll accruals and prepaid items, business license revenue received in advance, grant revenue received in advance and utility unbilled revenue. The errors resulted from amounts that were omitted, recognized in an incorrect period, or classified incorrectly. The City corrected the errors retroactively by restating beginning fund balance and net position as of January 1, 2025. The affected financial statement line items included receivables, prepaid items, accrued liabilities, unearned and unavailable revenue, and fund balance or net position. Changes within the financial reporting entity and error corrections resulted in adjustments to and restatements of beginning net position and fund balance, as follows:

	December 31, 2024 As previously Reported	Changes Within the Financial Reporting Entity	Error Corrections	December 31, 2024 As Restated
Government-Wide				
Governmental Activities	$ 35,444,960	**$ -**	$ 3,360,828	$ 38,805,788
Business-Type Activities	34,538,518	**-**	(3,212,530)	31,325,988
Total Primary Government	69,983,478	-	148,298	70,131,776
Governmental Funds				
Major Funds				
General Fund	13,605,092	-	95,134	13,700,226
Street Fund 080	685,433	-	(121,235)	564,198
Designated Tax Fund 005	2,514,926	-	1,133,295	3,648,221
2016 Sales and Use Bond Fund 114	-	910,297	566,648	1,476,945
Street Bond Construction 2023 Fund 188	1,820,518	(1,820,518)	-	-
Nonmajor Funds	6,370,750	910,221	566,648	7,847,619
Total Governmental Funds	24,996,719	-	2,240,490	27,237,209
Proprietary Funds				
Major Funds				
Water Fund	11,240,248	-	(1,007,915)	10,232,333
Wastewater Fund	17,730,691	-	(1,161,446)	16,569,245
Stormwater Fund	5,567,579	-	(1,043,169)	4,524,410

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Total Proprietary Funds	$ 34,538,518	$ -	$ (3,212,530)	$ 31,325,988

At the government-wide level, the corrections increased beginning net position of governmental activities by $3,360,828 and decreased beginning net position of business-type activities by $3,212,530. As restated, beginning net position was $38,805,788 for governmental activities and $31,325,988 for business-type activities. The governmental activities correction includes fund-level corrections of $2,240,490 and a government-wide property-tax and accrued compensated absences adjustment of $1,120,338.

There was no significant effect of these restatements on the Statement of Activities, Statement of Revenues, Expenditures, and Changes in Fund Balances, and Statement of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2024. All restatement effects on beginning net position, fund balances, and proprietary fund net position are related to 2023 and earlier.

Required Supplementary Information









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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund
For the Year Ended December 31, 2025

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	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
0100 ADMINISTRATION				
Taxes	$ 8,286,820	$ 8,419,844	$ 8,564,796	$ 144,952
Sale of services	1,341,000	1,341,000	1,704,108	363,108
Investment earnings	300,000	322,700	329,062	6,362
Total Administration	9,927,820	10,083,544	10,597,966	514,422
0120 PLANNING/COMMUNITY DEVELOPMENT				
Taxes	125,000	155,000	194,736	39,736
Fees and permits	550,800	550,800	499,782	(51,018)
Reimbursements (SRO, Court, Code, State)	1,000	1,000	-	(1,000)
Total Planning/Community Development	676,800	706,800	694,518	(12,282)
0400-0450 PARKS AND RECREATION				
Membership and rental fees, park programming	561,475	572,175	539,329	(32,846)
Sale of services	221,500	221,500	192,153	(29,347)
Grant revenue	-	-	218,153	218,153
Miscellaneous	213,220	308,649	407,489	98,840
Total Parks and Recreation	996,195	1,102,324	1,357,124	254,800
0600-0630 POLICE				
Grant revenues	26,700	236,200	260,774	24,574
Reimbursements (SRO, Court, Code, State)	546,000	602,610	675,298	72,688
Fines and forfeitures	780	780	1,152	372
Total Police	573,480	839,590	937,224	97,634
0500-0510 FIRE				
Taxes	55,700	55,700	47,146	(8,554)
Fees and permits	1,500	1,500	3,150	1,650
Membership and rental fees, park programming	44,450	44,450	44,080	(370)
Total Fire	101,650	101,650	94,376	(7,274)
0300 COURTS				
Fines and forfeitures	532,900	532,900	579,739	46,839
Total Courts	532,900	532,900	579,739	46,839
0200 ANIMAL CONTROL				
Fees and permits	24,380	24,380	17,180	(7,200)
Fines and forfeitures	6,000	6,000	2,790	(3,210)
Miscellaneous	20,000	130,898	-	(130,898)
Total Animal Control	50,380	161,278	19,970	(141,308)
Total Revenues	12,859,225	13,528,086	14,280,917	752,831

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 - Budget and Actual - General Fund (cont.)
For the Year Ended December 31, 2025

DRAFT

		Budgeted			Variance with Final Budget Positive
		Original	Final	Actual	(Negative)
EXPENDITURES					
0100	ADMINISTRATION				
E01	Personnel Expense	454,331	451,531	368,753	82,778
E10	Building & Grounds Expense	50,068	50,155	47,699	2,456
E20	Vehicle Expense	2,265	2,265	694	1,571
E30	Supply Expense	10,260	14,986	14,986	-
E40	Operations Expense	120,512	103,512	96,784	6,728
E55	Professional Services	118,700	103,878	92,167	11,711
E60	Miscellaneous Expense	18,101	67,791	60,668	7,123
E68	Donation Expense	95,550	98,119	98,119	-
E85	Interest Expense	3,550	6,800	6,678	122
	Total Administration	873,337	899,037	786,548	112,489
0110	INFORMATION TECHNOLOGY				
E01	Personnel Expense	9,500	200	200	-
E20	Vehicle Expense	1,000	800	288	512
E60	Miscellaneous Expense	403,760	313,760	267,880	45,880
E72	Bond Expense	31,150	31,150	27,553	3,597
E80	Capital Assets	-	150,000	148,631	1,369
	Total Information Technology	445,410	495,910	444,552	51,358
0120	PLANNING/COMMUNITY DEVELOPEMENT				
E01	Personnel Expense	665,408	661,508	630,715	30,793
E10	Building and Grounds Expense	9,753	9,775	7,666	2,109
E20	Vehicle Expense	12,149	12,149	11,324	825
E30	Supply Expense	4,500	4,500	2,731	1,769
E40	Operations Expense	43,928	63,928	50,262	13,666
E55	Professional Services	43,820	47,720	40,096	7,624
E60	Miscellaneous Expense	10,100	23,200	23,168	32
E72	Bond Expense	44,500	43,800	40,319	3,481
E85	Interest Expense	5,071	9,791	9,772	19
	Total Planning/Community Development	839,229	876,371	816,053	60,318
0160	ENGINEERING				
	Total Engineering	-	-	-	-
0400-0450	PARKS AND RECREATION				
E01	Personnel Expense	1,875,430	1,887,580	1,751,647	135,933
E10	Building and Grounds Expense	770,356	941,221	932,748	8,473
E20	Vehicle Expense	31,316	41,945	41,594	351
E30	Supply Expense	97,300	113,500	111,726	1,774
E40	Operations Expense	41,630	51,880	51,438	442
E55	Professional Services	155,500	180,100	170,755	9,345
E60	Miscellaneous Expense	26,000	28,200	27,760	440
E72	Bond Expense	304,650	304,650	262,266	42,384
E80	Capital Assets	-	1,266,097	1,264,752	1,345
E85	Interest Expense	37,221	51,721	51,090	631
	Total Parks and Recreation	3,339,403	4,866,894	4,665,776	201,118

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 - Budget and Actual - General Fund (cont.)
For the Year Ended December 31, 2025

DRAFT

		Budgeted			Variance with Final Budget Positive
		Original	Final	Actual	(Negative)
EXPENDITURES					
0600-0630	POLICE				
E01	Personnel Expense	5,409,921	5,458,971	5,457,400	1,571
E10	Building and Grounds Expense	153,478	167,228	162,999	4,229
E20	Vehicle Expense	325,900	380,900	379,442	1,458
E30	Supply Expense	60,000	383,117	383,109	8
E40	Operations Expense	16,380	15,643	15,050	593
E55	Professional Services	10,000	9,627	8,464	1,163
E60	Miscellaneous Expense	63,002	114,952	114,357	595
E64	Reimbursement	-	288,000	287,248	752
E70	Grant Expense	33,700	133,700	132,942	758
E72	Bond Expense	111,325	118,825	118,764	61
E80	Capital Assets	498,000	858,335	1,395,772	(537,437)
E85	Interest Expense	98,664	98,664	4,459	94,205
	Total Police	6,780,370	8,027,962	8,460,006	(432,044)
0500-0510	FIRE				
E01	Personnel Expense	5,239,976	5,239,436	4,923,953	315,483
E10	Building and Grounds Expense	191,415	221,815	221,777	38
E20	Vehicle Expense	164,677	168,978	152,686	16,292
E30	Supply Expense	169,300	149,300	111,857	37,443
E40	Operations Expense	16,000	16,000	12,188	3,812
E55	Professional Services	1,000	1,000	150	850
E60	Miscellaneous Expense	25,000	25,000	19,938	5,062
E72	Bond Expense	228,746	237,746	237,520	226
E80	Capital Assets	-	4,665	4,665	-
E85	Interest Expense	35,576	35,576	34,413	1,163
	Total Fire	6,071,690	6,099,516	5,719,147	380,369
0300	COURTS				
E01	Personnel Expense	523,317	523,317	511,955	11,362
E10	Building and Grounds Expense	23,524	23,610	16,190	7,420
E30	Supply Expense	12,000	12,000	11,016	984
E40	Operations Expense	161,745	161,745	160,499	1,246
E55	Professional Services	4,100	4,100	436	3,664
E60	Miscellaneous Expense	3,056	3,056	2,852	204
	Total Courts	727,742	727,828	702,948	24,880
0200	ANIMAL CONTROL				
E01	Personnel Expense	739,340	706,390	165,539	540,851
E10	Building and Grounds Expense	45,592	58,417	55,272	3,145
E20	Vehicle Expense	9,373	18,373	18,245	128
E30	Supply Expense	25,650	25,904	17,794	8,110
E40	Operations Expense	2,325	2,325	2,058	267
E55	Professional Services	34,500	36,144	36,053	91
E60	Miscellaneous Expense	10,000	15,000	14,704	296
E72	Bond Expense	92,230	92,230	84,673	7,557
E80	Capital Assets	-	294,149	286,739	7,410
E85	Interest Expense	10,415	19,015	18,856	159
	Total Animal Control	969,425	1,267,947	699,933	568,014
	Total Expenditures	20,046,606	23,261,465	22,294,963	966,502
Excess (deficiency) of revenues over (under) expenditures		(7,187,381)	(9,733,379)	(8,014,046)	1,719,333
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of debt		-	-	537,438	537,438
Transfers in		15,175,985	16,480,687	16,480,417	(270)
Transfers out		(7,988,329)	(8,121,353)	(8,115,949)	5,404
	Total Other Financing Sources (Uses)	7,187,656	8,359,334	8,901,906	542,572
Net change in fund balance		275	(1,374,045)	887,860	2,261,905
Fund balance - beginning, as previously reported		13,605,092	13,605,092	13,605,092	-
Restatement		-	-	95,134	95,134
Fund balance - beginning as restated		13,605,092	13,605,092	13,700,226	95,134
Fund balance - ending		$ 13,605,367	$ 12,231,047	$ 14,588,086	$ 2,357,039

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 - Budget and Actual - Street Fund 80
For the Year Ended December 31, 2025

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	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes Property	$ 2,174,000	$ 2,174,000	$ 2,444,883	$ 270,883
Investment earnings	-	-	949	949
Grant revenue	-	-	288,685	288,685
Miscellaneous	1,500	1,500	38,982	37,482
Reimbursements (SRO, Court, Code, State)	-	-	23,012	23,012
Miscellaneous	-	20,900	276,000	255,100
Total Revenues	2,175,500	2,196,400	3,072,511	876,111
EXPENDITURES				
Public Works: Street and Stormwater Operations				
Personnel	2,276,694	2,273,644	1,878,772	394,872
Services (Building, Grounds)	235,602	237,102	234,141	2,961
Vehicle Expense	277,497	288,062	270,699	17,363
Supplies Expense	499,396	463,896	278,181	185,715
Operations Expense	109,200	109,200	81,660	27,540
Prof Services	534,500	533,049	380,989	152,060
Miscellaneous	24,776	46,326	46,190	136
Capital Assets	250,017	1,179,217	1,765,485	(586,268)
Bond Expense	-	136,550	136,583	(33)
Interest Expense	-	30,700	27,472	3,228
Total Expenditures	4,207,682	5,297,746	5,100,172	197,574
Excess (deficiency) of revenues over (under) expenditures	(2,032,182)	(3,101,346)	(2,027,661)	1,073,685
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	1,000,000	1,000,000	-
Transfers in	2,034,860	1,034,535	3,034,517	1,999,982
Transfers out	-	(1,000,326)	(1,000,325)	1
Total Other Financing Sources (Uses)	2,034,860	1,034,209	3,034,192	1,999,983
Net change in fund balance	2,678	(2,067,137)	1,006,531	3,073,668
Fund balance - beginning as previously reported	685,433	685,433	685,433	-
Restatement	-	-	(121,235)	(121,235)
Fund balance - beginning, as restated	685,433	685,433	564,198	(121,235)
Fund balance - ending	$ 688,111	$ (1,381,704)	$ 1,570,729	$ 2,952,433

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 - Budget and Actual - Designated Tax Fund 005

DRAFT

For the Year Ended December 31, 2025

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes Property	$ 6,781,294	$ 6,781,294	$ 6,770,329	$ (10,965)
Total Revenues	6,781,294	6,781,294	6,770,329	(10,965)
OTHER FINANCING SOURCES (USES)				
Transfers out	(6,781,294)	(6,781,296)	(6,780,624)	672
Total Other Financing Sources (Uses)	(6,781,294)	(6,781,296)	(6,780,624)	672
Net change in fund balance	-	(2)	(10,295)	(10,293)
Fund balance - beginning as previously reported	2,514,926	2,514,926	2,514,926	-
Restatement	-	-	1,133,295	1,133,295
Fund balance - beginning, as restated	2,514,926	2,514,926	3,648,221	1,133,295
Fund balance - ending	$ 2,514,926	$ 2,514,924	$ 3,637,926	$ 1,123,002

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

City of Bryant, Arkansas
APERS - Schedule of City's Contributions
Last Ten Fiscal Years

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Arkansas Public Retirement System (APERS) Reports ended June 30 of the year noted

Fiscal Year	Actuarial Determined Contribution (ADC)	Actual Contribution	Contribution Deficiency or (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	$ 468,816	$ 468,816	$ -	$ 3,192,086	14.69%
2017	525,466	525,466	-	3,584,771	14.66%
2018	572,463	572,463	-	3,905,607	14.66%
2019	645,949	645,949	-	4,245,515	15.21%
2020	710,556	710,556	-	5,016,237	14.17%
2021	736,398	736,398	-	4,577,850	16.09%
2022	791,106	791,106	-	5,261,960	15.03%
2023	922,614	922,614	-	6,283,028	14.68%
2024	960,757	960,757	-	6,343,292	15.15%
2025	1,027,924	1,027,924	-	6,837,181	15.03%

NOTE: The contributions in this schedule have been determined as of the city's most recent fiscal year-end.

City of Bryant, Arkansas
APERS - Schedule of the City's Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years

City Fiscal Year Ended December 31,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2,016
City's proportionate share of the net pension liability	5,882,549	6,868,712	7,918,215	6,661,191	1,850,685	6,806,965	5,315,583	4,570,741	5,195,937	4,267,372
City's proportion of the net pension liability	0.28%	0.24%	0.27%	0.24%	0.24%	0.24%	0.22%	0.21%	0.20%	0.18%
City's covered payroll	6,590,237	6,313,160	5,772,494	4,919,905	4,797,044	4,630,876	4,075,561	3,745,189	3,388,429	3,192,086
City's proportionate share of the net pension liability as a percentage of its covered payroll	89.26%	108.80%	137.17%	135.39%	38.58%	146.99%	130.43%	122.04%	153.34%	133.69%
Plan fiduciary net position as a percentage of the total pension liability	85.04%	81.61%	77.94%	78.31%	93.57%	75.38%	78.55%	79.50%	75.65%	75.50%

Note: Information in this schedule has been determined as of the measurement date (June 30 of the year prior to the most recent fiscal year-end) of the City's net pension liability.

City of Bryant, Arkansas
LOPFI - Schedule of City's Contributions
Last Nine Fiscal Years

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Local Fire and Police Retirement System (LOPFI) Reports ended December 31 of the year noted

Fiscal Year	Combined Fire and Police Actuarial Determined Contribution (ADC)	Actual Contribution	Contribution Deficiency or (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	$ 923,735	$ 923,735	$ -	$ 4,531,404	20%
2018	984,111	984,111	-	4,678,258	21%
2019	1,023,574	1,023,574	-	4,751,146	22%
2020	1,083,375	1,083,805	(430)	4,611,939	23%
2021	1,117,336	1,117,336	-	4,755,478	23%
2022	1,206,654	1,206,654	-	5,186,471	23%
2023	1,409,983	1,409,983	-	6,423,253	22%
2024					
Fire	760,803	760,803	-	2,937,084	26%
Police	773,710	773,710	-	3,396,648	23%
2025					
Fire	513,278	513,278	-	3,075,747	17%
Police	495,529	495,529	-	3,659,003	14%

NOTE: This schedule is presented to fulfill the requirement to show ten years of trend data. However, only the years shown are available. Covered Payroll includes only salaries not taxes or benefits. LOPFI covers payroll for Fire and Police; APERS Covered Payroll covers all depts but Fire and Police and OPEB covers all depts together. Also LOPFI Covered payroll is of the year of the plan.

NOTE: For the years 2017 to 2023 this schedule was shown combined; however, Fire and Police are now shown separately for 2024 and 2025 to match the presentation under the Notes section.

City of Bryant, Arkansas
LOPFI - Schedule of City's Proportionate Share of the Net Pension Liability
Last Nine Fiscal Years

City Fiscal Year Ended December 31,	2025	2024	2023	2022	2021	2020	2019	2018
City's proportionate share of the net pension liability		12,875,232	13,281,796	6,193,944	8,421,074	9,478,015	11,373,081	9,175,941
Fire	5,411,189							
Police	5,507,575							
City's proportion of the net pension liability		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Fire	0.63185%							
Police	0.63604%							
City's covered payroll		6,423,253	5,186,471	4,755,478	4,611,939	4,751,146	4,678,258	4,531,404
Fire	2,937,084							
Police	3,396,648							
City's proportionate share of the net pension liability as a percentage of its covered payroll		200.45%	256.09%	130.25%	182.59%	199.49%	243.11%	202.50%
Fire	184.24%							
Police	162.15%							
Plan fiduciary net position as a percentage of the total pension liability	78.89%	73.50%	69.20%	84.75%	77.79%	77.79%	73.21%	66.09%

City of Bryant, Arkansas
OPEB - Schedule of City's Changes and Related Ratios Last Eight Fiscal Years

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Other Postemployment Benefits (OPEB) Reports ended December 31 of the year noted

Fiscal Year	Service Cost	Interest	Benefit Payments	Covered Employee Payroll	Difference Between Actual & Expected Experience	Assumption Changes	Net Change in total OPEB Liability	Liability as a % of Covered Payroll	Total OPEB Liability
2018	$ 67,863	$ 34,893	$ (21,485)	$ 8,583,864	$ 91,071	$ (60,281)	$ (70,081)	12%	$ 1,034,122
2019	62,065	39,738	(8,952)	8,996,661	-	49,457	142,308	13%	1,176,430
2020	66,528	40,404	(7,162)	9,089,284	-	150,740	(68,275)	12%	1,108,155
2021	99,473	23,208	(10,262)	9,333,298	-	(22,199)	90,220	13%	1,198,375
2022	95,623	29,076	(6,421)	10,448,331	(302,183)	(196,443)	(377,348)	8%	821,025
2023	66,160	38,076	(7,525)	12,706,280	-	29,907	126,618	7%	947,643
2024	70,111	40,546	(8,209)	13,170,383	(392,695)	(17,990)	(308,237)	5%	639,406
2025	$ 42,337	$ 29,100	$ (3,651)	$ 13,348,522	$ -	$ -	$ 57,717	5%	$ 697,123

NOTE: This schedule is presented to fulfill the requirement to show ten years of trend data. However, only the years shown are available. Covered Employee Payroll includes only salaries not taxes or benefits. LOPFI covers payroll for Fire and Police; APERS Covered Payroll covers all depts but Fire and Police and OPEB covers all depts together. OPEB Covered Payroll is the same as the Plan's period which is the same as the audit period covered in this report. Plan Fiduciary Net Position as a % of the total Pension Liability is being investigated for inclusion for the years shown in a later report. No assets were accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB Plan.

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Supplementary Information







Animal Control Donations (020) Bryant City Code 6.12.01 (2013) via Ordinance 2011-24 established this 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.

Act 1809 of 2001 District Court Automation Fund (031) ACA 16-13-704 established that 1/2 of $5 per month of each person in the court could only be used for court-related technology . These funds are kept and spent from this fund**.**

Park 1/8 Sales Tax O&M (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.

Act 833 of 1991 (051) Fire Equipment and Training Fund 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 cost.

Special Sales Tax Fire 3/8 Fund (055) 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.

Police Equipment Fund Act 918 of 1983 (061) 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.

Police Equipment Fund Act 988 of 1991 Emergency Vehicles (062) ACA 27-22-103 established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus and law enforcement apparatus. These funds are kept and spent from this fund.

Drug Control Federal Fund (066) and Drug Control State Fund (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.

Administration of Justice Fund - ACA 16-10-308 Fund 030 Act 1256 of 1995 established that cities would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the city. These funds are kept and spent from this fund.

2023 Revenue Street Bond Fund (182) is used to pay the bond to the Trustee Regions & the **Street Bond 2023 Debt Service Fund (183)** is the Debt Bond requirement to support the 2023 Bond Issuance.

2016 Sales & Use Tax Bond Funds (110,113, and 114) were obtained to fund two fire stations, several parks projects and the street connection from I30 to the airport.

Street Bond 2016 Debt Service Fund (185) are bond funds refunded in 2016 and the proceeds used to fund the on and off ramp
connecting I30 to the street connection from I30 to the airport funded by Funds 110, 113, and 114 and provide traffic relief along Reynolds Road.

Street Bond 2016 Debt Service Reserve Fund (186) is the Debt Bond requirement for the 2016 Franchise Fee funded bonds.

Street Bond 2023 Construction Fund (188) is the Construction fund used to house the expenses associated with the second half of the Bryant Parkway.

2024 Amendment 78 Debt Fund (167) is the fund where the borrowed money for Vehicles, a pool dehumidifier, etc. resides.

City of Bryant, Arkansas
Combining Balance Sheet - Special Revenue and Debt Service Funds
December 31, 2025

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	Special Revenue Funds	Debt Service Funds	Total Nonmajor Funds
ASSETS			
Cash and cash equivalents	$ 1,542,244	$ 1,328,231	$ 2,870,475
Investments	-	1,373,045	1,373,045
Accounts receivable	581,751	-	581,751
Total Assets	2,123,995	2,701,276	4,825,271
LIABILITIES			
Accounts payable	8,257	13,733	21,990
Unearned revenue	25,139	-	25,139
Total Liabilities	33,396	13,733	47,129
FUND BALANCE			
Restricted for debt service	-	2,667,276	2,667,276
Restricted for Public works	-	20,267	20,267
Restricted for Public safety	1,592,374	-	1,592,374
Restricted for Parks and recreation	498,225	-	498,225
Total Fund Balances	2,090,599	2,687,543	4,778,142
Total Liabilities and Fund Balances	$ 2,123,995	$ 2,701,276	$ 4,825,271

City of Bryant, Arkansas
Combining Balance Sheet - Special Revenue Funds
December 31, 2025

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	Animal Control Donations Fund 020	Act 1256 of 1995 Admin of Justice Fund 030	Act 1809 of 2001 Court Automation Fund 031	Parks 1/8 Sales Tax Fund 045	Act 833 of 1991 Fire Fund 051	Fire 3/8 Sales Tax Fund 055
ASSETS						
Cash and cash equivalents	$ 25,139	$ 3	$ 48,825	$ 352,787	$ 131,956	$ 772,885
Accounts receivable	-	-	-	145,438	-	436,313
Total Assets	25,139	3	48,825	498,225	131,956	1,209,198
LIABILITIES						
Accounts payable	-	-	1,026	-	7,231	-
Unearned revenue	25,139	-	-	-	-	-
Total Liabilities	25,139	-	1,026	-	7,231	-
FUND BALANCE						
Restricted						
Restricted for Public safety	-	3	47,799	-	124,725	1,209,198
Restricted for Parks and recreation	-	-	-	498,225	-	-
Total Fund Balances	-	3	47,799	498,225	124,725	1,209,198
Total Liabilities and Fund Balances	$ 25,139	$ 3	$ 48,825	$ 498,225	$ 131,956	$ 1,209,198

See independent auditor's report

City of Bryant, Arkansas
Combining Balance Sheet - Special Revenue Funds
December 31, 2025

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	Police Act 918 of 1983 Fund 061	Police Act 988 of 1991 Fund 062	Police Federal Drug Fund 066	Police State Drug Fund 068	Totals
ASSETS					
Cash and cash equivalents	$ 84,383	$ 54,518	$ 29,217	$ 42,531	$ 1,542,244
Accounts receivable	-	-	-	-	581,751
Total Assets	84,383	54,518	29,217	42,531	2,123,995
LIABILITIES					
Accounts payable	-	-	-	-	8,257
Unearned revenue	-	-	-	-	25,139
Total Liabilities	-	-	-	-	33,396
FUND BALANCE					
Restricted					
Restricted for Public safety	84,383	54,518	29,217	42,531	1,592,374
Restricted for Parks and recreation	-	-	-	-	498,225
Total Fund Balances	84,383	54,518	29,217	42,531	2,090,599
Total Liabilities and Fund Balances	$ 84,383	$ 54,518	$ 29,217	$ 42,531	$ 2,123,995

See independent auditor's report

City of Bryant, Arkansas
Combining Balance Sheet - Debt Service Funds - Continued
December 31, 2025

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	Special Redemption Fund 110	Debt Service Reserve Fund 113	Formerly Nonmajor Fund 2016 Sales and Use Bond Fund 114	2024 Amend 78 Fund 167	Street Bond 2024 Debt Service Reserve Fund 183
ASSETS					
Cash and cash equivalents	$ 6,980	$ -	$ -	$ 232,211	$ -
Investments	-	742,409	-	-	596,636
Total Assets	6,980	742,409	-	232,211	596,636
LIABILITIES					
Accounts payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
FUND BALANCE					
Restricted					
Restricted for debt service	6,980	742,409	-	232,211	596,636
Restricted for Public works	-	-	-	-	-
Total Fund Balances	6,980	742,409	-	232,211	596,636
Total Liabilities and Fund Balances	$ 6,980	$ 742,409	$ -	$ 232,211	$ 596,636

See independent auditor's report

City of Bryant, Arkansas
Combining Balance Sheet - Debt Service Funds - Continued
December 31, 2025

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	Street Bond 2023 Fund 182	Street Bond 2016 Debt Service Fund 185	Street Bond 2016 Debt Service Reserve Fund 186	Street Bond Construction Fund 188	Totals
ASSETS					
Cash and cash equivalents	$ 271,323	$ 492,923	$ 324,794	$ -	$ 1,328,231
Investments	-	-	-	34,000	1,373,045
Total Assets	271,323	492,923	324,794	34,000	2,701,276
LIABILITIES					
Accounts payable	-	-	-	13,733	13,733
Total Liabilities	-	-	-	13,733	13,733
FUND BALANCE					
Restricted					
Restricted for debt service	271,323	492,923	324,794	-	2,667,276
Restricted for Public works	-	-	-	20,267	20,267
Total Fund Balances	271,323	492,923	324,794	20,267	2,687,543
Total Liabilities and Fund Balances	$ 271,323	$ 492,923	$ 324,794	$ 34,000	$ 2,701,276

See independent auditor's report

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2025

DRAFT

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Funds
REVENUES			
Taxes	$ 3,426,275	$ -	$ 3,426,275
Fines and forfeitures	493,962	-	493,962
Investment earnings	245	157,916	158,161
Miscellaneous	3,134	-	3,134
Total Revenues	3,923,616	157,916	4,081,532
EXPENDITURES			
Public Safety	479,566	-	479,566
Principal	-	3,555,000	3,555,000
Interest and other charges	-	700,629	700,629
Capital outlay	-	1,860,249	1,860,249
Total Expenditures	479,566	6,115,878	6,595,444
Excess (deficiency) of revenues over (under) expenditures	3,444,050	(5,957,962)	(2,513,912)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	4,211,423	4,211,423
Transfers out	(3,390,300)	(1,376,688)	(4,766,988)
Total Other Financing Sources (Uses)	(3,390,300)	2,834,735	(555,565)
Change in fund balances	53,750	(3,123,227)	(3,069,477)
Fund balance - beginning, as previously reported	1,470,201	4,900,549	6,370,750
Restatement	566,648	-	566,648
Changes within financial reporting entity:			
Change from major fund to nonmajor fund	-	1,820,518	1,820,518
Change from nonmajor fund to major fund	-	(910,297)	(910,297)
Fund balance - beginning, as restated	2,036,849	5,810,770	7,847,619
Fund balance - ending	$ 2,090,599	$ 2,687,543	$ 4,778,142

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2025

DRAFT

	Animal Control Donations Fund 020	Act 1256 of 1995 Admin of Justice Fund 030	Act 1809 of 2001 Court Automation Fund 031	Parks 1/8 Sales Tax Fund 045	Act 833 of 1991 Fire Fund 051	Fire 3/8 Sales Tax Fund 055
REVENUES						
Taxes	$ -	$ -	$ -	$ 846,291	$ 41,111	$ 2,538,873
Fines and forfeitures	-	421,319	41,394	-	-	-
Investment earnings	-	100	-	-	-	-
Miscellaneous	3,134	-	-	-	-	-
Total Revenues	3,134	421,419	41,394	846,291	41,111	2,538,873
EXPENDITURES						
Public Safety	3,134	421,417	30,323	-	19,964	-
Total Expenditures	3,134	421,417	30,323	-	19,964	-
Excess (deficiency) of revenues over (under) expenditures	-	2	11,071	846,291	21,147	2,538,873
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	(847,572)	-	(2,542,728)
Total Other Financing Sources (Uses)	-	-	-	(847,572)	-	(2,542,728)
Change in fund balances	-	2	11,071	(1,281)	21,147	(3,855)
Fund balance - beginning, as previously reported	-	1	36,728	357,844	103,578	788,067
Restatement	-	-	-	141,662	-	424,986
Fund balances - beginning, restated	-	1	36,728	499,506	103,578	1,213,053
Fund balance - ending	$ -	$ 3	$ 47,799	$ 498,225	$ 124,725	$ 1,209,198

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 2025

DRAFT

	Police Act 918 of 1983 Fund 061	Police Act 988 of 1991 Fund 062	Police Federal Drug Fund 066	Police State Drug Fund 068	Total Special Revenue Funds
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ 3,426,275
Fines and forfeitures	16,585	9,840	-	4,824	493,962
Investment earnings	-	-	59	86	245
Miscellaneous	-	-	-	-	3,134
Total Revenues	16,585	9,840	59	4,910	3,923,616
EXPENDITURES					
Public Safety	-	-	98	4,630	479,566
Total Expenditures	-	-	98	4,630	479,566
Excess (deficiency) of revenues over (under) expenditures	16,585	9,840	(39)	280	3,444,050
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	(3,390,300)
Total Other Financing Sources (Uses)	-	-	-	-	(3,390,300)
Change in fund balances	16,585	9,840	(39)	280	53,750
Fund balance - beginning, as previously reported	67,798	44,678	29,256	42,251	1,470,201
Restatement	-	-	-	-	566,648
Fund balances - beginning, restated	67,798	44,678	29,256	42,251	2,036,849
Fund balance - ending	$ 84,383	$ 54,518	$ 29,217	$ 42,531	$ 2,090,599

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
Debt Service Funds
For the Year Ended December 31, 2025

DRAFT

	Special Redemption Fund 110	Debt Service Reserve Fund 113	Formerly Nonmajor Fund 2016 Sales and Use Bond Fund 114	2024 Amend 78 Fund 167	Street Bond 2023 Debt Service Reserve Fund 183
REVENUES					
Investment earnings	$ 9,091	$ 31,238	$ -	$ -	$ 25,000
Total Revenues	9,091	31,238	-	-	25,000
EXPENDITURES					
Principal	3,100,000	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	3,100,000	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(3,090,909)	31,238	-	-	25,000
OTHER FINANCING SOURCES (USES)					
Transfers in	3,093,709	-	-	-	-
Transfers out	-	(31,238)	-	(1,304,461)	(27,217)
Total Other Financing Sources (Uses)	3,093,709	(31,238)	-	(1,304,461)	(27,217)
Change in fund balances	2,800	-	-	(1,304,461)	(2,217)
Fund balance - beginning, as previously stated	4,180	742,409	910,297	1,536,672	598,853
Restatement	-	-	-	-	-
Changes within finanical reporting entity:					
Change from major fund to nonmajor fund	-	-	-	-	-
Change from nonmajor fund to major fund	-	-	(910,297)	-	-
Fund balances - beginning, as restated	4,180	742,409	-	1,536,672	598,853
Fund balance - ending	$ 6,980	$ 742,409	$ -	$ 232,211	$ 596,636

City of Bryant, Arkansas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
Debt Service Funds
For the Year Ended December 31, 2025

DRAFT

	Street Bond 2023 Fund 182	Street Bond 2016 Debt Service Fund 185	Street Bond 2016 Debt Service Reserve Fund 186	Street Bond Construction Fund 188	Total Debt Service Funds
REVENUES					
Investment earnings	$ 7,103	$ 11,714	$ 13,772	$ 59,998	$ 157,916
Total Revenues	7,103	11,714	13,772	59,998	157,916
EXPENDITURES					
Principal	70,000	385,000	-	-	3,555,000
Interest and other charges	447,710	252,919	-	-	700,629
Capital outlay	-	-	-	1,860,249	1,860,249
Total Expenditures	517,710	637,919	-	1,860,249	6,115,878
Excess (deficiency) of revenues over (under) expenditures	(510,607)	(626,205)	13,772	(1,800,251)	(5,957,962)
OTHER FINANCING SOURCES (USES)					
Transfers in	492,314	625,400	-	-	4,211,423
Transfers out	-	-	(13,772)	-	(1,376,688)
Total Other Financing Sources (Uses)	492,314	625,400	(13,772)	-	2,834,735
Change in fund balances	(18,293)	(805)	-	(1,800,251)	(3,123,227)
Fund balance - beginning, as previously stated	289,616	493,728	324,794	-	4,900,549
Restatement	-	-	-	-	-
Changes within finanical reporting entity:					
Change from major fund to nonmajor fund	-	-	-	1,820,518	1,820,518
Change from nonmajor fund to major fund	-	-	-	-	(910,297)
Fund balances - beginning, as restated	289,616	493,728	324,794	1,820,518	5,810,770
Fund balance - ending	$ 271,323	$ 492,923	$ 324,794	$ 20,267	$ 2,687,543

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Animal Control Donations Fund 020
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Miscellaneous	$ 2,500	$ 2,500	$ 3,134	$ 634
Total Revenues	2,500	2,500	3,134	634
EXPENDITURES				
AC Donation Expense	2,500	3,150	3,134	16
Total Expenditures	2,500	3,150	3,134	16
Changes in fund balances	-	(650)	-	650
Fund balance - beginning, as previously reported	-	-	-	-
Fund balance - ending	$ -	$ (650)	$ -	$ 650

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Act 1256 of 1995 Admin of Justice Fund 030
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ -	$ -	$ 100	$ 100
Fines and forfeitures	401,250	401,250	421,319	20,069
Total Revenues	401,250	401,250	421,419	20,169
EXPENDITURES				
Personnel Expense	5,200	5,200	3,159	2,041
Operations Expense	396,050	418,550	418,258	292
Total Expenditures	401,250	423,750	421,417	2,333
Changes in fund balances	-	(22,500)	2	22,502
Fund balance - beginning, as previously reported	1	1	1	-
Fund balance - ending	$ 1	$ (22,499)	$ 3	$ 22,502

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Act 1809 of 2001 Court Automation Fund 031
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeitures	$ 36,000	$ 36,000	$ 41,394	$ 5,394
Total Revenues	36,000	36,000	41,394	5,394
EXPENDITURES				
Miscellaneous Expense	36,000	36,000	30,323	5,677
Total Expenditures	36,000	36,000	30,323	5,677
Changes in fund balances	-	-	11,071	11,071
Fund balance - beginning, as previously reported	36,728	36,728	36,728	-
Fund balance - ending	$ 36,728	$ 36,728	$ 47,799	$ 11,071

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Parks 1/8 Sales Tax Fund 045
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes - Sales	$ 830,950	$ 830,950	$ 846,291	$ 15,341
Total Revenues	830,950	830,950	846,291	15,341
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	(830,950)	(847,578)	(847,572)	6
Total Other Financing Sources (Uses)	(830,950)	(847,578)	(847,572)	6
Changes in fund balances	-	(16,628)	(1,281)	15,347
Fund balance - beginning, as previously reported	357,844	357,844	357,844	-
Restatement	-	-	141,662	141,662
Fund balance - beginning, as restated	357,844	357,844	499,506	141,662
Fund balance - ending	$ 357,844	$ 341,216	$ 498,225	$ 157,009

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Act 833 of 1991 Fire Fund 051
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes Property	$ 28,000	$ 28,000	$ 41,111	$ 13,111
Total Revenues	28,000	28,000	41,111	13,111
EXPENDITURES				
Operations Expense	28,000	28,000	19,964	8,036
Total Expenditures	28,000	28,000	19,964	8,036
Changes in fund balances	-	-	21,147	21,147
Fund balance - beginning, as previously reported	103,578	103,578	103,578	-
Fund balance - ending	$ 103,578	$ 103,578	$ 124,725	$ 21,147

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Fire 3/8 Sales Tax Fund 055
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes - Sales	$ 2,492,850	$ 2,492,850	$ 2,538,873	$ 46,023
Total Revenues	2,492,850	2,492,850	2,538,873	46,023
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	(2,492,850)	(2,542,733)	(2,542,728)	5
Total Other Financing Sources (Uses)	(2,492,850)	(2,542,733)	(2,542,728)	5
Changes in fund balances	-	(49,883)	(3,855)	46,028
Fund balance - beginning, as previously reported	788,067	788,067	788,067	-
Restatement	-	-	424,986	424,986
Fund balance - beginning, as restated	788,067	788,067	1,213,053	424,986
Fund balance - ending	$ 788,067	$ 738,184	$ 1,209,198	$ 471,014

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City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Police Act 918 of 1983 Fund 061
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeitures	$ 15,000	$ 15,000	$ 16,585	$ 1,585
Total Revenues	15,000	15,000	16,585	1,585
EXPENDITURES				
Miscellaneous Expense	15,000	15,000	-	15,000
Total Expenditures	15,000	15,000	-	15,000
Changes in fund balances	-	-	16,585	16,585
Fund balance - beginning, as previously reported	67,798	67,798	67,798	-
Fund balance - ending	$ 67,798	$ 67,798	$ 84,383	$ 16,585

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Police Act 988 of 1991 Fund 062
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Fines and forfeitures	$ 12,000	$ 12,000	$ 9,840	$ (2,160)
Total Revenues	12,000	12,000	9,840	(2,160)
EXPENDITURES				
Operations Expense	12,000	12,000	-	12,000
Total Expenditures	12,000	12,000	-	12,000
Changes in fund balances	-	-	9,840	9,840
Fund balance - beginning, as previously reported	44,678	44,678	44,678	-
Fund balance - ending	$ 44,678	$ 44,678	$ 54,518	$ 9,840

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Police State Drug Fund 068
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ -	$ -	$ 86	$ 86
Fines and forfeitures	2,500	2,500	4,824	2,324
Total Revenues	2,500	2,500	4,910	2,410
EXPENDITURES				
Miscellaneous Expense	2,500	5,000	4,630	370
Total Expenditures	2,500	5,000	4,630	370
Changes in fund balances	-	(2,500)	280	2,780
Fund balance - beginning, as previously reported	42,251	42,251	42,251	-
Fund balance - ending	$ 42,251	$ 39,751	$ 42,531	$ 2,780

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Special Redemption Fund 110
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ -	$ -	$ 9,091	$ 9,091
Total Revenues	-	-	9,091	9,091
EXPENDITURES				
Bond Expense	-	3,100,000	3,100,000	-
Total Expenditures	-	3,100,000	3,100,000	-
Excess (deficiency) of revenues over (under) expenditures	-	(3,100,000)	(3,090,909)	9,091
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	30,000	3,113,500	3,093,709	(19,791)
Total Other Financing Sources (Uses)	30,000	3,113,500	3,093,709	(19,791)
Changes in fund balances	30,000	13,500	2,800	(10,700)
Fund balance - beginning	4,180	4,180	4,180	-
Fund balance - ending	$ 34,180	$ 17,680	$ 6,980	$ (10,700)

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Debt Service Reserve Fund 113
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ 30,000	$ 31,300	$ 31,238	$ (62)
Total Revenues	30,000	31,300	31,238	(62)
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	(30,000)	(31,300)	(31,238)	62
Total Other Financing Sources (Uses)	(30,000)	(31,300)	(31,238)	62
Changes in fund balances	-	-	-	-
Fund balance - beginning	742,409	742,409	742,409	-
Fund balance - ending	$ 742,409	$ 742,409	$ 742,409	$ -

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
2024 Amend 78 Fund 167
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	$ -	$ (1,304,702)	$ (1,304,461)	$ 241
Total Other Financing Sources (Uses)	-	(1,304,702)	(1,304,461)	241
Changes in fund balances	-	(1,304,702)	(1,304,461)	241
Fund balance - beginning	1,536,672	1,536,672	1,536,672	-
Fund balance - ending	$ 1,536,672	$ 231,970	$ 232,211	$ 241

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Street Bond 2023 Debt Service Reserve Fund 183
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ 22,000	$ 22,000	$ 25,000	$ 3,000
Total Revenues	22,000	22,000	25,000	3,000
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	(33,000)	(33,000)	(27,217)	5,783
Total Other Financing Sources (Uses)	(33,000)	(33,000)	(27,217)	5,783
Changes in fund balances	(11,000)	(11,000)	(2,217)	8,783
Fund balance - beginning	598,853	598,853	598,853	-
Fund balance - ending	$ 587,853	$ 587,853	$ 596,636	$ 8,783

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Street Bond 2023 Fund 182
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ 5,000	$ 5,000	$ 7,103	$ 2,103
Total Revenues	5,000	5,000	7,103	2,103
EXPENDITURES				
Bond Expense	-	294,580	72,500	222,080
Interest Expense	300,000	300,000	445,210	(145,210)
Total Expenditures	300,000	594,580	517,710	76,870
Excess (deficiency) of revenues over (under) expenditures	(295,000)	(589,580)	(510,607)	78,973
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	554,877	616,877	492,314	(124,563)
Total Other Financing Sources (Uses)	554,877	616,877	492,314	(124,563)
Changes in fund balances	259,877	27,297	(18,293)	(45,590)
Fund balance - beginning	289,616	289,616	289,616	-
Fund balance - ending	$ 549,493	$ 316,913	$ 271,323	$ (45,590)

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Street Bond 2016 Debt Service Fund 185
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ 5,000	$ 5,000	$ 11,714	$ 6,714
Total Revenues	5,000	5,000	11,714	6,714
EXPENDITURES				
Bond Expense	638,000	638,000	637,919	81
Total Expenditures	638,000	638,000	637,919	81
Excess (deficiency) of revenues over (under) expenditures	(633,000)	(633,000)	(626,205)	6,795
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	636,444	664,636	625,400	(39,236)
Total Other Financing Sources (Uses)	636,444	664,636	625,400	(39,236)
Changes in fund balances	3,444	31,636	(805)	(32,441)
Fund balance - beginning	493,728	493,728	493,728	-
Fund balance - ending	$ 497,172	$ 525,364	$ 492,923	$ (32,441)

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Street Bond 2016 Debt Service Reserve Fund 186
For the Year Ended December 31, 2025

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	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ 10,000	$ 10,000	$ 13,772	$ 3,772
Total Revenues	10,000	10,000	13,772	3,772
OTHER FINANCING SOURCES (USES)				
Intergovernmental Transfers	-	(14,000)	(13,772)	228
Total Other Financing Sources (Uses)	-	(14,000)	(13,772)	228
Changes in fund balances	10,000	(4,000)	-	4,000
Fund balance - beginning	324,794	324,794	324,794	-
Fund balance - ending	$ 334,794	$ 320,794	$ 324,794	$ 4,000

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
Street Bond Construction Fund 188
For the Year Ended December 31, 2025

DRAFT

	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest Revenue	$ -	$ -	$ 59,998	$ 59,998
Total Revenues	-	-	59,998	59,998
EXPENDITURES				
Capital Outlay	1,700,000	1,847,000	1,860,249	(13,249)
Total Expenditures	1,700,000	1,847,000	1,860,249	(13,249)
Changes in fund balances	(1,700,000)	(1,847,000)	(1,800,251)	46,749
Fund balance - beginning	1,820,518	1,820,518	1,820,518	-
Fund balance - ending	$ 120,518	$ (26,482)	$ 20,267	$ 46,749

See independent auditor's report

City of Bryant, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
2016 Sales and Use Bond Fund 114
For the Year Ended December 31, 2025

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	Budgeted			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ -	$ -	$ 3,385,164	$ 3,385,164
Investment earnings	50,000	50,000	54,066	4,066
Total Revenues	50,000	50,000	3,439,230	3,389,230
EXPENDITURES				
Principal	1,672,525	1,672,525	-	1,672,525
Interest and other charges	1,673,475	1,673,475	427,093	1,246,382
Total Expenditures	3,346,000	3,346,000	427,093	2,918,907
Excess (deficiency) of revenues over expenditures	(3,296,000)	(3,296,000)	3,012,137	6,308,137
OTHER FINANCING SOURCES (USES)				
Issuance of debt	3,390,310	3,390,310	-	(3,390,310)
Transfers out	-	(3,082,200)	(3,062,471)	19,729
Total Other Financing Sources (Uses)	3,390,310	308,110	(3,062,471)	(3,370,581)
Net change in fund balance	94,310	(2,987,890)	(50,334)	2,937,556
Fund balance - beginning, as previously reported	910,297	910,297	910,297	-
Restatement	-	-	566,648	566,648
Fund balance - beginning, restated	910,297	910,297	1,476,945	566,648
Fund balance - ending	$ 1,004,607	$ (2,077,593)	$ 1,426,611	$ 3,504,204

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

Statistical Information







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Financial Trends

These Statements contain trend information to help readers understand how the City's financial performances and well-being have changed over time.

Revenue Capacity

These schedules contain information to help readers assess the City's most significant local revenue source - sales tax.

Debt Capacity

These schedules present information to help readers assess the affordability of the City's most current levels of outstanding debt and the City's ability to issue additional debt in the future.

Operating Information

These schedules contain service and infrastructure data to help readers understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Demographic and Economic Information

These schedules offer demographic and economic indications to help readers understand the environment within which the City's financial activities take place.

Financial Trends



City of Bryant, Arkansas
Net Position by Component
Last Ten Fiscal Years
(2016-2019 modified cash basis of accounting; 2020-2025 accrual basis of accounting)

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	2016	2017	2018	2019	2020
Governmental Activities					
Net investment in Capital Assets	$ -	$ -	$ -	$ -	$ 3,256,314
Restricted	9,546,009	11,267,743	6,913,034	14,298,455	8,160,309
Unrestricted	-	-	-	-	-
Total Governmental Activities Net Position	$ 9,546,009	$ 11,267,743	$ 6,913,034	$ 14,298,455	$ 11,416,623
Business-Type Activities					
Net Investment in Capital Assets	$ 13,903,700	$ 22,639,909	$ 24,615,482	$ 25,226,604	$ 23,543,684
Restricted	425,216	-	-	-	1,164,751
Unrestricted	7,807,693	-	-	-	-
Total Business-Type Activities Net Position	$ 22,136,609	$ 22,639,909	$ 24,615,482	$ 25,226,604	$ 24,708,435
Primary Government					
Net Investment in Capital Assets	$ 13,903,700	$ 22,639,909	$ 24,615,482	$ 25,226,604	$ 26,799,998
Restricted	9,971,225	11,267,743	6,913,034	14,298,455	9,325,060
Unrestricted	7,807,693	-	-	-	-
Total Primary Government Net Position	$ 31,682,618	$ 33,907,652	$ 31,528,516	$ 39,525,059	$ 36,125,058

	2021	2022	2023	2024	2025
Governmental Activities					
Net Investment in Capital Assets	$ 6,363,888	$ 14,338,401	$ 24,110,248	$ 29,657,556	$ 32,235,332
Restricted	14,115,239	14,730,124	9,393,782	11,278,103	11,121,117
Unrestricted	-	(324,668)	-	(2,129,871)	(102,880)
Total Governmental Activities Net Position	$ 20,479,127	$ 28,743,857	$ 33,504,030	$ 38,805,788	$ 43,253,569
Business-Type Activities					
Net Investment in Capital Assets	20,350,694	22,039,823	27,832,364	25,364,875	27,650,247
Restricted	2,492,646	4,673,566	2,849,750	1,454,942	2,671,372
Unrestricted	-	-	(43,750)	4,506,171	5,097,768
Total Business-Type Activities Net Position	$ 22,843,340	$ 26,713,389	$ 30,638,364	$ 31,325,988	$ 35,419,387
Primary Government					
Net Investment in Capital Assets	26,714,582	36,378,224	51,942,612	55,022,431	59,885,579
Restricted	16,607,885	19,403,690	12,243,532	12,733,045	13,792,489
Unrestricted	-	(324,668)	(43,750)	2,376,300	4,994,888
Total Primary Government Net Position	$ 43,322,467	$ 55,457,246	$ 64,142,394	$ 70,131,776	$ 78,672,956

City of Bryant, Arkansas
Changes in Net Position
Last Ten Fiscal Years
(modified cash basis of accounting for 2016-2019, accrual basis of accounting 2020 forward)

DRAFT

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
General Government	$ 1,836,945	$ 1,806,520	$ 1,796,359	$ 3,895,279	$ 3,467,966	$ 2,998,061	$ 3,948,453	$ 3,882,842	$ 2,151,596	$ 1,113,858
Community Development	154,527	227,075	254,938	197,022	193,353	209,791	645,041	746,332	736,119	808,524
Parks and Recreation	2,111,399	2,613,246	2,702,383	2,807,523	3,032,510	3,460,625	3,594,147	3,435,289	3,321,824	3,539,954
Public Safety	9,755,369	9,555,592	8,834,113	4,381,508	15,535,863	9,610,936	9,380,159	12,707,540	14,195,160	16,023,723
Public Works	3,127,788	3,282,145	1,975,264	2,439,318	2,933,218	4,116,354	4,541,116	4,565,395	5,013,145	5,195,960
Interest	987,291	-	38,429	1,089,505	1,078,953	1,091,760	1,055,576	1,461,049	1,851,905	1,280,462
Total Governmental Activities Expenses	17,973,319	17,484,578	15,601,486	14,810,155	26,241,863	21,487,527	23,164,492	26,798,447	27,269,749	27,962,481
Business-Type Activities										
Utilities Revenue Fund 500	2,942,339	2,907,065	6,382,112	7,667,125	8,036,633	8,039,265	4,175,828	4,294,424	4,910,815	5,780,222
Stormwater Fund 515	-	-	-	-	-	-	90,330	149,480	193,192	214,066
Utilities Operating Fund 510	2,553,308	3,897,379	609,274	438,883	485,467	447,704	4,339,730	4,703,207	5,625,862	5,697,656
Total Business-Type Activities Expenses	5,495,647	6,804,444	6,991,386	8,106,008	8,522,100	8,486,969	8,605,888	9,147,111	10,729,869	11,691,944
Total Primary Government Expenses	23,468,966	24,289,022	22,592,872	22,916,163	34,763,963	29,974,496	31,770,380	35,945,558	37,999,618	39,654,425
Program Revenues										
Governmental Activities										
Charges for services										
General Government									19,753	21,702
Community Development									747,242	499,782
Parks and Recreation									964,372	1,165,525
Public Safety									1,797,130	1,312,595
Public Works									242,482	603,667
Total Charges for Services									3,770,979	3,603,271
Capital Grants / Contributions	-	-	250,000	-	-	-	-	3,448,203	-	698,310
Operating Grants / Contributions	70,690	39,598	26,300	34,409	99,510	2,202,820	3,253,586	48,739	46,298	260,774
Total Governmental Activities Program Revenues	70,690	39,598	276,300	34,409	99,510	2,202,820	3,253,586	3,496,942	3,817,277	4,562,355
Business-Type Activities										
Charges for Services	7,629,916	8,114,604	8,962,404	8,145,729	8,486,801	9,582,013	10,387,647	11,556,179		
Utilities Revenue Fund 500									11,046,112	11,413,764
Utilities Revenue Fund 510									2,092,817	2,184,547
Stormwater Fund 515									330,126	331,105
Capital Grants / Contributions	-	-	-	-	-	-	2,322,071	300,000	300,000	1,836,028
Total Business-Type Activities Program Revenues	7,629,916	8,114,604	8,962,404	8,145,729	8,486,801	9,582,013	12,709,718	11,856,179	13,769,055	15,765,444
Total Primary Government Program Revenues	7,700,606	8,154,202	9,238,704	8,180,138	8,586,311	11,784,833	15,963,304	15,353,121	17,586,332	20,327,799
Net (Expense) Revenue										
Governmental Activities	(17,902,629)	(17,444,980)	(15,325,186)	(14,775,746)	(26,142,353)	(19,284,707)	(19,910,906)	(23,301,505)	(23,452,472)	(23,400,126)
Business-Type Activities	2,134,269	1,310,160	1,971,018	39,721	(35,299)	1,095,044	4,103,830	2,709,068	3,039,186	4,073,500
Total Primary Government Net Expense	(15,768,360)	(16,134,820)	(13,354,168)	(14,736,025)	(26,177,652)	(18,189,663)	(15,807,076)	(20,592,437)	(20,413,286)	(19,326,626)
Governmental Activities										
Sales Tax	12,282,240	13,324,849	13,853,391	14,566,568	15,814,860	18,216,389	19,175,391	19,412,887	19,787,169	21,043,160
Property Taxes	2,134,743	2,197,526	2,160,852	2,345,059	2,412,537	2,539,752	2,825,754	3,091,199	4,171,463	4,555,267
Franchise Fees/Turnback	1,299,512	1,077,234	1,325,949	1,317,696	1,304,543	1,454,487	1,555,798	1,589,032	1,497,656	1,704,108
Investment earnings	19,344	195,141	578,545	290,333	56,631	4,856	51,708	693,987	770,957	542,238
Transfers / Note Proceeds/Sale of assets	40,107,315	-	-	(499,997)	-	-	32,820	(1,343,083)	(833,843)	3,134
Charges for Services	2,956,829	3,258,705	6,279,042	3,797,954	3,671,950	6,386,701	4,534,166	3,983,213	-	
Total Governmental Activities	58,799,983	20,053,455	24,197,779	21,817,613	23,260,521	28,602,185	28,175,637	27,427,235	25,393,402	27,847,907
Business-Type Activities										
Bond Fees	(3,868)	(145,136)	(8,223)	(125,662)	(138,677)	(114,710)	(107,244)	(99,069)	-	-
Investment Income	2,237	5,722	12,778	10,284	2,597	253	6,639	16,454	16,086	19,899
Other	150,622	176,096	-	574,643	-	-	-	-		-
Transfers	-	-	-	500,000	-	-	-	1,360,537	844,882	-
Interest Expense	(773,719)	(843,543)	-	(387,864)	(346,790)	(332,994)	(133,177)	(66,324)	-	-
Total Business-Type Activities	(624,728)	(806,861)	4,555	571,401	(482,870)	(447,451)	(233,782)	1,211,598	860,968	19,899
Total Primary Government	58,175,255	19,246,594	24,202,334	22,389,014	22,777,651	28,154,734	27,941,855	28,638,833	26,254,370	27,867,806
Prior Period Error Corrections						(254,965)				
						(2,512,688)				
Governmental Activities	40,897,354	2,608,475	8,872,593	7,041,867	(2,881,832)	9,317,478	8,264,731	4,125,730	1,940,930	4,447,781
Business-Type Activities	1,509,541	503,299	1,975,573	611,122	(518,169)	647,593	3,870,048	3,920,666	3,900,154	4,093,399
Total Primary Government	$ 42,406,895	$ 3,111,774	$ 10,848,166	$ 7,652,989	$ (3,400,001)	$ 7,197,418	$ 12,134,779	$ 8,046,396	$ 5,841,084	$ 8,541,180

*In 2018 the City stopped breaking out Water and Wastewater separately and instead reflected it as Operating and Nonoperating. Then in 2023 they returned to the old method of breakout.

City of Bryant, Arkansas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified cash basis of accounting for 2016 - 2019, modified accrual basis of accounting 2020 forward)

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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 153,741
Restricted	6,245,016	7,250,323	9,933,122	8,342,010	9,881,370	12,164,157				
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	13,008,639	12,479,030	13,605,092	14,434,345
Total General Fund	6,245,016	7,250,323	9,933,122	8,342,010	9,881,370	12,164,157	13,008,639	12,479,030	13,605,092	14,588,086
All Other Governmental Funds										
Nonspendable										26,080
Restricted										
General Government	-	-	-	-	-	-	3,897,675	3,759,712	1,656,888	-
Pensions	-	-	-	-	-	-		-	-	-
Parks	136,674	178,443	225,411	241,591	332,247	514,901	553,975	608,502	2,146,008	862,017
Public Safety	899,897	1,235,948	886,818	1,847,206	1,366,905	2,182,736	2,866,826	8,543,390	2,621,314	3,775,131
Public Works (Street)	2,264,422	2,603,031	12,967,401	10,597,445	10,188,832	10,275,042	7,411,648	2,277,196	4,967,417	2,656,293
Debt Service	-	-	-	-	-	-	-	-	-	4,093,887
Capital Projects	-	-	-	-	-	-	-	-	-	-
Committed										
Parks	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	448,208	2,394,828	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works (Street)	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	3,300,993	4,017,422	14,079,630	12,686,242	12,336,192	15,367,507	14,730,124	15,188,800	11,391,627	11,413,408
Total Government Funds	$ 9,546,009	$ 11,267,745	$ 24,012,752	$ 21,028,252	$ 22,217,562	$ 27,531,664	$ 27,738,763	$ 27,667,830	$ 24,996,719	$ 26,001,494

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

DRAFT

(modified cash basis of accounting for 2016 - 2019, modified accrual basis of accounting 2020 forward)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	$ 12,534,437	$ 13,458,462	$ 13,814,137	$ 15,148,288	$ 15,665,452	$ 17,811,316	$ 19,019,286	$ 23,111,767	$ 24,113,456	$ 24,833,329
Licenses, Fees and Permits	1,126,037	1,102,966	1,316,134	1,019,657	915,940	911,727	991,177	2,259,790	1,192,253	1,103,521
Intergovernmental (State and Federal Aid)	70,690	636,179	1,986,396	743,693	1,303,983	3,589,707	4,019,584	4,634,549	533,578	1,465,922
Fines and Penalties	584,628	690,931	648,779	724,048	638,452	631,788	536,129	734,100	1,083,546	1,077,643
Investment Earnings	4,525	5,065	319,059	242,315	47,041	5,993	63,090	510,114	770,958	542,238
Other Revenue	2,500,094	1,917,635	2,260,352	2,065,270	2,218,102	2,861,487	2,591,735	1,651,862	2,361,769	2,345,866
Total Revenues	16,820,411	17,811,238	20,344,857	19,943,271	20,788,970	25,812,018	27,221,001	32,902,182	30,055,560	31,368,519
Expenditures										
General Government	946,275	982,104	946,291	1,127,706	1,427,556	1,052,298	1,246,936	1,154,446	867,501	1,048,238
Community Development	154,527	227,075	254,938	197,022	193,357	209,791	645,041	746,332	736,119	765,962
Parks and Recreation	2,458,388	2,350,242	2,702,383	2,602,342	2,208,337	2,480,533	2,886,262	2,993,817	2,908,323	3,087,668
Public Safety	9,849,078	8,650,460	8,980,734	9,288,545	9,716,043	10,069,611	10,636,785	12,703,239	12,851,028	13,871,987
Public Works	3,543,770	1,856,144	1,742,464	1,898,322	1,994,403	2,732,683	3,104,954	3,502,894	3,546,192	3,170,632
Debt Service										
Principal	14,008	517,447	482,843	600,354	556,777	648,991	989,437	3,912,395	4,503,361	5,032,877
Interest and Other Charges	-	-	38,429	31,924	22,926	59,606	99,507	1,318,953	1,354,489	1,280,462
Capital Outlay	-	2,400,065	16,436,470	6,583,545	2,864,287	4,596,312	10,219,049	16,449,494	7,711,206	6,159,846
Total Expenditures	16,966,046	16,983,537	31,584,552	22,329,760	18,983,686	21,849,825	29,827,971	42,781,570	34,478,219	34,417,672
Excess of Revenues over (under) Expenditures	(145,635)	827,701	(11,239,695)	(2,386,489)	1,805,284	3,962,193	(2,606,970)	(9,879,388)	(4,422,659)	(3,049,153)
Other Financing Sources (Uses)										
Issuance of Debt	-	-	-	-	-	1,991,881	822,779	10,534,541	2,225,000	1,537,438
Transfer In	11,864,750	10,461,583	13,608,381	12,142,049	12,175,000	12,850,000	15,020,824	17,194,729	20,186,638	23,726,357
Transfer Out	(11,276,884)	(11,102,706)	(13,139,767)	(13,287,945)	(12,790,974)	(13,489,967)	(15,666,014)	(18,555,266)	(21,031,519)	(23,726,357)
Sale of General Capital Assets										276,000
Total Financing Sources (Uses)	587,866	(641,123)	468,614	(1,145,896)	(615,974)	1,351,914	177,589	9,174,004	1,380,119	1,813,438
Net Change in Fund Balance	$ 442,231	$ 186,578	$(10,771,081)	$ (3,532,385)	$ 1,189,310	$ 5,314,107	$ (2,429,381)	$ (705,384)	$ (3,042,540)	$ (1,235,715)
Ration of Total Debt Service Expenditures to total Noncapital Expenditures	0.08%	3.55%	3.44%	4.02%	3.60%	4.11%	5.55%	19.87%	21.88%	21.86%

Revenue Capacity







City of Bryant, Arkansas
Sales and Use Tax Revenue Rates for the City
Last Ten Fiscal Years

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Fiscal Year	1% General	30% plus 1/2 Street	4/8 Bond	20% plus 3/8 Fire	20% Police	10% plus 1/8 Parks	10% Animal Control	3% plus 1/2 Total
2016	$ 4,190,344	$ 1,595,688	$ 2,095,172	$ 2,618,965	$ 1,047,586	$ 942,827	$ 419,034	$ 12,909,617
2017	4,350,332	1,662,383	2,175,166	2,718,958	1,087,583	978,825	435,033	13,408,279
2018	4,489,817	1,730,885	2,244,909	2,806,136	1,122,454	1,010,209	448,982	13,853,391
2019	4,721,504	1,818,507	2,360,752	2,950,940	1,180,376	1,062,338	472,150	14,566,568
2020	5,123,894	1,945,930	2,561,947	3,202,434	1,280,974	1,152,876	512,389	15,780,444
2021	5,889,656	2,247,911	2,944,828	3,681,035	1,472,414	1,325,173	588,966	18,149,982
2022	6,193,208	2,453,730	3,096,604	3,870,755	1,548,302	1,393,472	619,321	19,175,392
2023	6,470,962	2,537,057	3,235,481	4,044,351	1,617,741	1,455,967	647,096	20,008,655
2024	6,595,723	1,978,717	3,297,861	4,122,327	1,648,931	1,484,038	659,572	19,787,169
2025	6,770,329	2,022,036	3,385,164	4,223,903	1,685,030	1,520,303	704,219	20,310,984

*The totals shown above differ from the Sales and Use Totals on the next page by the 1/2 cent Street Tax as well as items outlined below.

Fiscal Year	Difference	1/2 Cent Street	Explanation	Remaining Difference
2016	$ 627,377	$ 338,585	In 2016 Legislative Audit's Sales Tax Accrual of $670,091 was reversed.	-
2017	1,271,629	357,283	In 2017 $1,268,199 Sales Tax for the 2016 Bond Issuance was recorded in Fund 114.	-
2018	-	383,940		-
2019	-	402,056		-
2020	-	408,762		-
2021	1	481,014		-
2022	1	595,768		-
2023	-	-		-
2024	-	-		-
2025	732,174.00	-	Planning 120.4656 included in 2025 and cap outlay adjustment to 600.4610 in TRS	$ -

City of Bryant, Arkansas
Major Tax / Fee Revenue by Source, Governmental Funds
Last Ten Fiscal Years

DRAFT

Fiscal Year	Sales and Use Tax	Millage Real and Personal Property Tax	Franchise Fees	Alcohol Tax Permits	Alcohol Tax Revenue	Total Primary Government
	(1)	(2)	(3)	(4)	(1) and (4)	
2016	$ 12,282,240	$ 2,134,743	$ 1,299,512	$ 21,028	$ 44,614	$ 15,782,137
2017	12,136,650	2,197,526	1,331,027	19,374	49,632	15,734,209
2018	13,853,391	2,160,852	1,325,949	24,238	44,802	17,409,232
2019	14,566,568	2,345,059	1,317,695	30,165	42,408	18,301,895
2020	15,780,444	2,412,540	1,304,542	21,115	34,419	19,553,060
2021	18,149,981	2,539,753	1,454,488	22,801	66,412	22,233,435
2022	19,175,391	2,825,754	1,555,798	25,563	114,744	23,697,250
2023	19,412,887	3,091,199	1,589,032	21,528	136,951	24,251,597
2024	19,787,169	4,171,463	1,497,656	27,535	154,182	25,638,005
2025	21,043,160	4,555,267	1,704,108	28,506	194,736	27,525,777

(1) R10 is Sales Tax in 001, 002, 005, 045, 055, 080, 140, 142, 114 includes 700 - 4656 Alcohol Revenue.
(2) R15 Taxes Prop includes Springhill Fire Revenues.
(3) R50 Sales of Services only in Fund 003 shown with General Fund 001 in the Audit Reports.
(4) R20 Act 001 - 0120 / 0700 - 4258 Permits and 4656, the City did not start allowing Alcohol Sales until 2015.

NOTE: The current year shown above will also be shown on the Government-Wide Statement of Activities shown earlier in this report.

City of Bryant, Arkansas
Assessed and Appraised Value of Taxable Property
Last Ten Fiscal Years

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Fiscal Year	Real Property	Personal Property Auto/Aircraft	Personal Property Business	Utility	Total Taxable Assessed Value	Total Direct Tax Rate
2016	$ 254,113,530	$ 36,825,800	$ 27,777,170	$ 7,457,610	$ 326,174,110	1.90
2017	268,675,980	35,374,170	29,474,620	7,959,080	341,483,850	1.90
2018	278,613,350	34,424,190	29,966,945	8,194,520	351,199,005	1.90
2019	286,754,650	35,104,030	30,506,790	8,421,845	360,787,315	1.90
2020	292,558,880	39,893,365	30,254,735	8,876,330	371,583,310	1.90
2021	300,604,214	46,578,295	34,301,615	9,262,110	390,746,234	1.90
2022	340,593,960	54,586,235	37,235,515	9,758,105	442,173,815	1.90
2023	363,405,237	57,701,965	39,729,435	10,549,345	471,385,982	3.20
2024	383,527,457	57,421,330	41,283,755	11,399,065	493,631,607	3.20
2025	400,371,643	57,079,660	43,250,365	13,046,970	513,748,638	3.20

Source: Saline County Tax Assessor

NOTE: The current year shown above will also be shown on the Government-Wide Statement of Activities shown earlier in this report.

City of Bryant, Arkansas
Property Tax Rates of Direct and Overlapping Governments
Last Ten Fiscal Years

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	Bryant		Saline County		Bryant School District		Totals	
Fiscal Year	Real	Personal	Real	Personal	Real	Personal	Real	Personal
2016	1.90	1.90	9.70	9.70	37.20	37.20	48.80	48.80
2017	1.90	1.90	9.70	9.70	37.20	37.20	48.80	48.80
2018	1.90	1.90	9.70	9.70	40.80	40.80	52.40	52.40
2019	1.90	1.90	9.70	9.70	40.80	40.80	52.40	52.40
2020	1.90	1.90	9.70	9.70	40.80	40.80	52.40	52.40
2021	1.90	1.90	9.70	9.70	40.80	40.80	52.40	52.40
2022	1.90	1.90	9.70	9.70	40.80	40.80	52.40	52.40
2023	3.20	3.20	9.70	9.70	40.60	40.60	53.50	53.50
2024	3.20	3.20	9.70	9.70	40.60	40.60	53.50	53.50
2025	3.20	3.20	9.70	9.70	40.60	40.60	53.50	53.50

*3.2 was enacted in 2023 but became effective in 2024

Note: Property assessments are made, tax rates (millages) are established, and taxes are levied in one year for payment by the taxpayer and collection by local governments the following year. Taxes are due and payable on or before October 15 and are recorded as delinquent after October 15 and a 10 percent penalty is added. Changes shown in shading.

State statutory limits on City tax rates are:
General Operations 5 mills
General improvement bonds Unlimited subject to voter approval
Industrial development bonds 5 mills
Fire's pension and police's pension 1 mill each

Debt Capacity







City of Bryant, Arkansas
Direct and Overlapping Debt
(amounts expressed in thousands)

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TAXING JURISDICTION	Debt Outstanding	Percent Applicable to the City of Bryant (1)	Amount Applicable to the City of Bryant
Direct			
City of Bryant	$ 34,739	100%	$ 34,739
*Not including Business-Type Activities			
Overlapping			
Saline County	6,913	19%	1,313
Bryant School District	115,600	83%	95,948
Total Direct and Overlapping Debt	$ 157,252		$ 132,000

Source: Saline County

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

*NOTE: The $115,600 listed for the school is as of June 30,2025.

City of Bryant, Arkansas
Legal Debt Margin Information
Last Seven Fiscal Years
(amounts expressed in thousands)

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Year	2019	2020	2021	2022	2023	2024	2025
Legal Debt Margin Calculation for Taxable Year							
Assessed Value	$ 286,754	$ 309,761	$ 390,746	$ 442,174	$ 471,385	$ 493,632	$ 513,749
Debt Limit (20% of Total Assessed Value)	57,351	61,952	78,149	88,435	94,277	98,726	102,750
Debt applicable to the Limit	-	-	-	-	-	-	-
General Obligation Legal Debt Margin	57,351	61,952	78,149	88,435	94,277	98,726	102,750
Debt Limit (5% of Total Assessed Value)	14,338	15,488	19,537	22,109	23,569	24,682	25,687
Debt applicable to the Limit	$ 1,354	$ 2,662	$ 2,546	$ 3,818	$ 3,471	$ 6,514	$ 6,574

NOTE: Computation of the City's Legal Debt Margin is set forth in Amendments to the Constitution of the State of Arkansas.

Amendment 62 General Obligation Debt is not to exceed 20% of Assessed Value. The City of Bryant has no General Obligation Debt beyond short term financing. All of the bonds are supported by specific revenue streams. One by Sales and Use Tax, one by Franchise Fee Payments and Three by Utility Rates.

Amendment 78 Short-Term Financing Debt is not to exceed 5% of Assessed Value.

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

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		Governmental Activities			Business-Type Activities						
Fiscal Year	Population	** Net Special Obligation Bonds	*** Note Payable	Lease Payable	* Water.WW Bonds	Water Bonds	Wastewater Bonds	Contract Payable	Total Primary Government	Percentage of Personal Income ****	Total Debt Per Capita
2016	19,707	39,295	1,488		5,270	5,618	7,520	569	59,760	0.01%	3
2017	20,192	37,800	1,014		4,865	5,349	7,173	585	56,786	0.01%	3
2018	20,578	36,030	1,633		4,385	5,073	6,816	486	54,423	0.01%	3
2019	20,968	34,130	1,031		4,385	5,072	6,815	323	51,756	0.01%	2
2020	21,387	32,760	2,662		3,895	4,788	6,449	222	50,776	0.01%	2
2021	20,663	30,245	2,546		3,395	4,495	6,071	111	46,863	0.01%	2
2022	20,663	27,185	3,818		2,880	4,170	5,651	490	44,194	0.01%	2
2023	20,750	34,995	3,471		2,735	3,840	5,224	392	50,657	0.01%	2
2024	20,750	31,720	5,263	1,251	2,590	7,053	4,841	302	53,020	0.01%	3
2025	20,663	28,165	5,356	1,218	2,435	6,710	5,696	2,960	52,540	0.01%	3

*The 2017 Bond Series has not been split out between water and wastewater in the historical audit reports.
**Consists of Revenue Bonds and Sales and Use Tax Bonds, refinanced in 2016, see page 70.
***The City uses Amendment 78 financing to buy certain items over five years.
**** See the Schedule of Demographic and Economic Statistics for personal income and population data.

Demographic and Economic Information









City of Bryant, Arkansas
Demographic Statistics
Last Ten Fiscal Years

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Fiscal Year	Population	Personal Income	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2016	19,707	563,166,939	28,577	37.4	8,969	4.0%
2017	20,192	628,980,800	31,150	37.3	9,134	4.7%
2018	20,578	670,101,992	32,564	36.9	9,121	5.6%
2019	20,968	727,421,856	34,692	38.5	9,136	5.9%
2020	21,387	768,973,545	35,955	37.4	9,214	5.1%
2021	20,663	806,760,051	39,044	37.3	9,399	3.1%
2022	20,663	848,842,092	41,080	38.0	9,399	2.8%
2023	21,125	823,177,875	38,967	36.7	9,607	2.7%
2024	21,330	835,837,380	39,186	35.5	9,615	2.8%
2025	21,543	867,256,551	40,257	35.8	9,775	3.7%

* Based on average percentage change from 2016 - 2024. Data for 2025 has not been made available at the time of this report.

Population is an estimate based on information provided by the United States Census Bureau for all years except 2020 when the U.S. Census was performed

https://data.census.gov/table?q=DP05&g=160XX00US0509460&tid=ACSDP5Y2021.DP05

Per Capita Income: Estimates provided by the United States Census Bureau, American Community Survey, Selected Economic Characteristics, TableID DP03

Median Age: Estimates provided by the United States Census Bureau, American Community Survey, ACS Demographic and Housing Estimates, TableID DP05

School Enrollment: Data provided by the Bryant School District and the Arkansas Department of Education

Unemployment Rate for Saline County: discover.arkansas.gov Saline County Unemployment Rate - As of February 2026, December 2025 not available

City of Bryant, Arkansas
Area Prinicipal Employers
Last Six Fiscal Years

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City of Bryant Arkansas - Top Ten Principal Employers Per Year

NAICS	Description	2019	2020	2021	2022	2023 *	2024	2025
236115	New Single-Family Construction		219	209		189		
238210	Electrical Contractors	394	238	239	386	307	281	275
238220	Plumbing Heating and Air-Conditioning				240	234	176	170
444110	Home Centers				151			
452210	Department Stores	241						
452311	Warehouse Clubs & Supercenters	380	414	420	321	369	331	338
531110	Lessors of Residential Buildings	223						
561320	Office of Physicians (except Mental Health)		194	195	181	157	210	206
621111	Temporary Help Services		179	205	228	275	160	178
621610	Home Health Care Centers		185	196				
623110	Nursing Care Facilities	334						
624410	Child Day Care Services				215	250	256	242
722511	Full-Service Restaurants	633	509	566	383	277	310	312
722513	Limited Service Restaurants	792	1192	1204	1051	1150	967	961
812112	Beauty Salons	249	214	219				
813110	Religious Organizations	231						
621210	Offices of Dentists						175	199
903611	Elementary / Secondary Schools	959	328	323	329	317	434	507
	Totals	**4436**	**3672**	**3776**	**3485**	**3525**	**3300**	**3388**

Saline County Arkansas - Top Ten Principal Employers Per Year

NAICS	Description	2019	2020	2021	2022	2023	2024	2025
238210	Electrical Contractors	694	723	729	781	642	621	
238220	Plumbing Heating and Air-Conditioning	801	814	852	1051	845	793	795
452311	Warehouse Clubs & Supercenters	744	901	918	940	915	960	1,007
622110	General Medical & Surgical Hospitals	913	866	872	719	822	933	887
624410	Child Day Care Services					594		
624120	Services for the Elderly and Persons with Disabilities						580	615
722511	Full-Service Restaurants	1159	1047	1168	1177	1230	1236	1274
722513	Limited Service Restaurants	1840	1815	1835	1932	1893	1948	1972
813110	Religious Organizations	702	706	708	617	0		
902999	State Government, Exc Education / Hospitals	790	792	794	741	744	739	752
903611	Elementary / Secondary Schools	1820	1850	1830	1929	1973	1999	2133
623110	Nursing Care Facilities (Skilled Nursing Facilities)							629
903999	Local Government, Exc Education / Hospitals	1057	1081	1060	1032	1089	1124	1137
	Totals	**10520**	**10595**	**10766**	**10919**	**10747**	**10933**	**11201**
	Bryant Percentage of Saline County	42.17%	34.66%	35.07%	31.92%	32.80%	30.18%	30.25%

Source: Entergy Business Development

Operating Information









City of Bryant, Arkansas
Full Time Equivalent Budgeted Employees by Function / Program
Last Ten Years

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Function Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Staff Attorney	1	1	1	1	0	0	0	0	0	0
Elected Attorney	1	1	1	1	1	1	1	1	1	1
Mayor's Office	3	4	4	3	3	3	3	3	2	2
Human Resources	3	3	3	3	3	3	3	3	3	3
Finance	4	4	4	4	4	4	5	5	4.5	4
City Clerk	1	1	1	1	1	1	1	0.5	0.5	0.5
Office of Technology	1	1	1	1	2	2	2	2	2	1
Engineering	0	0	0	0	4	4	4	5	0	0
Planning & Development							7	7	7	7
Planning	2	2	2	2	2	2	0	0	0	0
Code	4	5	4	5.5	5	5	0	0	0	0
Public Safety - Animal Control										
Animal Control Officers / Technician	4	4	4	4	6	6	10	10	10.5	10.5
Public Safety - Court										
Court Employees (includes the Judge who is paid by the County)	8	8	8	8	8	8	8	8	8	8
Parks										
Administration	6	4	4	4	3	2	2	2	2	2
Parks	10	13	14	14	13	17	16	16	16	9.5
Recreation	8	10	3	3	4	10	10	10	10	17.5
Public Safety - Fire										
Uniform	48	48	48	48	49	49	49	49	49	49
Clerical	1	1	1	1	1	1	1	1	1	1
Public Safety - Police										
Uniform (Patrol) (SAT) 0600 Sworn starting in 2020 includes Warrants/Train/PIO/K9/CID	21	23	26	26	39	39	43	43	43	43
Uniform (SRO) 620	7	7	7	8	8	8	8	8	8	9
Uniform (K9) starting in 2020 these were rolled into Sworn 0600	2	2	2	2	0	0	0	0	0	0
CID 0600 Civilian starting in 2020	4	4	4	4	2	2	2	2	2	2
610 Communication (Dispatch)	10	10	10.5	10.5	10	10	12.5	10.5	10.5	7
Admin / Warrants / Training / PIO	10	10	5	6	0	0	0	0	0	0
Public Works										
Admin (includes Customer Service 3 and Pumps & Control 4)	3	5	13	12	12	12	13	14	14	20
Stormwater (MS4)	3	3	3	3	3	3	3.5	4.5	4.5	4.5
Street and Drainage	15	14	14	14	13	13	13.5	18	18	18.5
Water	8	10	5	5	7	7	7	7	7	8
Wastewater	14	13	13	19	14	14	21	20	20	27
Totals	202.0	211.0	205.5	213.0	217.0	226.0	245.5	249.5	243.5	255.0
		B, C	D	E	F	G	H	I	A	A

Source: HR

A. In 2024 overall 6 positions were not budgeted. .5 was added to the Animal Control Depatment, Engineering was eliminated. The facility manager position(Mayor's office) and part time position in finance were unfunded. In 2025 11.5 positions were added overall. But .5 was reduced in finance and 1 in Information Technology and 2.5 from Dispatch. But 1 was added in Warrants and 14.5 to Public Works.

B. In 2017, a temporary position was added in the Mayor's office to address one time city wide software training items.

C. Also, in 2017, a new code officer, two new police officers, three parks positions, and two public works positions were added. These positions had been requested for some time and when funding became available were added.

D. In 2018, a review was made of the calculation of the Part Time positions in Parks and new numbers were determined. Staff hopes to continue to refine this review during 2018. Also a more careful review was given to the presentation of the Police sub departments resulting in reduction of 1.5. Public Works reduced by 3 positions overall. Code down 1.

E. In 2019 there was an Increase of 5 in Public Works and 2 in Police and 1.5 in Code and removed the temporary 2017 position from the Mayor's office.

F. In 2020, four positions were added in total .5 and 1 were removed from Code and Parks while 2, 1, and 2.5 were added to Animal, Fire and PD. These position increases had been requested for several years. Also, in 2020, the Staff and Elected City Attorney positions were made one position and one position was added to the IT Department and the 4 people in Engineering moved form Public Works to Administration. Also in 2020 Police revamped their chart organization, see titles.

G. In 2021 another review was made of the Parks Part Time positions resulting in 9 being added.

H. In 2022 one position was added in the Mayor's office, a Facilities Manager. One was added in the new Community Development dept, a Grants Manager and one position was added in Finance, a Purchasing Coordinator. 1 Proposed Animal Tech was added and two part time ones. 6.5 positions were added to Police. A mistake was made in the prior year and the Warrants Officer was left off the org chart. A Part Time and two full time positions in dispatch. Corporals were removed from the Organization Structure and 4 Uniform positions were added. 8.5 positions were added across Public Works mostly in Wastewater.

I. In 2023 only one position has been added to the General Fund in Engineering and that position was frozen along with the Purchasing Coordinator position.

City of Bryant, Arkansas
Operating Indicators by Function / Program
Last Ten Years

DRAFT

Function Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Planning / Code and Community Development										
New Construction Building Permits Issued - Residential	130	123	149	130	114	128	86	97	84	154
New Construction Building Permits Issued - Commercial	26	24	17	17	16	22	19	14	10	24
Parks										
Number of Parks	9	9	9	9	9	9	9	9	9	9
Acreage	312	352	352	352	352	352	352	352	352	352
Miles of Trails	1.5	6.5	6.5	6.5	6.5	6.5	6.5	7	7	7
Animal Control										
Animals Impounded	791	818	855	931	910	934	1,032	1,053	1,066	803
Animals Adopted	351	453	406	409	363	281	348	261	285	262
Animals Reclaimed	138	135	120	166	193	182	206	185	186	126
Other Live Release	146	43	134	169	181	187	137	719	364	182
Euthanasia	174	161	188	202	172	237	234	266	145	Need
Died in Care	4	9	18	9	4	8	8	10	7	Need
Deceased On Arrival	47	50	47	46	79	187	54	57	71	Need
Citations Issued (results from call for service)	134	87	151	87	375	228	429	726	370	259
Traps Set (results from call for service)	431	382	180	382	163	280	449	188	256	235
Officer Activities	4,118	3,551	3,449	3,551	5,305	6,015	7,570	6,825	7,053	7,417
Fire										
Fire Calls	120	121	128	126	99	107	150	145	121	118
Medical Calls	1,789	1,784	1,723	1,774	1,881	2,207	2,374	2,174	2,433	2,574
Other Calls	1,000	1,221	1,089	1,024	813	1,024	1,148	1,181	921	912
Total Calls Answered	2,909	3,126	2,940	2,924	2,793	3,338	3,672	3,500	3,475	3,604
Hydrants	850	885	940	960	990	994	1,060	1,020	1,002	1,028
Police										
Accidents	NA	1,203	1,386	887	1,171	1,333	1,382	1,416	1,504	1,554
Alarms	NA	1,153	1,458	905	1,062	1,059	1,155	1,054	698	1,075
Extra Patrols / Property & Welfare Checks	NA	473	8,716	6,272	12,273	10,359	10,381	5,616	12,403	25,297
Total of Other Calls	NA	NA	NA	6462	15011	14963	13640	17,087	18,159	16,334
Total Police Calls for Service	NA	9,397	31,668	22,004	29,756	27,714	26,558	25,173	34,266	45,725
Number of Social Media Followers	NA	NA	NA	NA	NA	28,088	30,500	39,500	46,000	48,904
Street										
Paving cuts performed by staff (*amounts shown in tons)	106	144	124	395	382	180	40	640	720	112
Paving cuts performed by vendor (*amounts shown in tons)	13241	2570	991	1949	6277	8081	2167	5,620	0	0
Concrete work performed by staff in yards added in 2025										130
Water										
Consumers (*obtained from Cont. Dis. Bond Documents)	8000	8089	9676	9305	9538	9141	8947	8,483	8,406	8,801
Average Daily Consumption	493,024	657,366	876,488	1,168,651	1,558,201	1,705,135	1,680,000	1,700,000	1,900,000	1,535,781
Wastewater										
Consumers (*obtained from Cont. Dis. Bond Documents)	8835	8953	9992	10202	10549	10116	9895	9,726	9,680	10,056

NA = Not Available

City of Bryant, Arkansas
Capital Asset Statistics by Function / Program
Last Ten Years

DRAFT

Function Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks										
Number of Parks	9	9	9	9	9	9	9	9	9	9
Playgrounds	3	3	3	3	4	4	4	4	4	4
Pools	2	2	2	2	2	2	2	2	2	2
Large Equipment ie. Tractors, etc.	4	4	6	6	6	6	6	6	6	6
Baseball/Softball Fields *	22	22	22	20	20	20	20	20	20	20
Soccer/Football Fields	7	7	7	7	7	7	7	7	7	7
Animal Control Facility	1	1	1	1	1	1	1	1	1	1
Animal Control Service Units **	4	4	4	4	4	4	5	5	6	6
City Hall Facility	1	1	1	1	1	1	1	1	1	1
Fire										
Stations	3	3	3	3	3	3	3	3	3	3
First Out Engines and Ladders ****	4	4	4	4	4	4	4	4	4	4
Reserve Engines E3 and E4 added in 2024	NA	NA	NA	NA	NA	NA	NA	NA	2	2
Wildland Brush Units (1UTV, 1 Brush Truck) added in 2024	NA	NA	NA	NA	NA	NA	NA	NA	2	2
Water Rescue Units (1 inflatable and 1 flat bottom) added in 2024	NA	NA	NA	NA	NA	NA	NA	NA	2	2
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	25	28	28	28	28	28	28	28	28	28
Animal Service K9 Dog Units	2	3	3	3	3	2	5	6	6	6
School Resource Officer Units	7	7	7	8	8	8	8	8	8	9
Street										
Miles of Streets	49.99	65.65	88.78	118.5	158	112	112	115	118	118
Number of Traffic Lights	9	9	9	10	10	10	11	11	11	11
Water										
Water Distribution Piping in Miles ***										108.00
Water Distribution Pipting 6" or Larger ***										99.00
Water Mains (miles) **	8.82	11.76	15.62	20.91	27.88	28.59	28.59	28.77	28.87	NA
Storage Capacity	4MGD	4MGD	4MGD	4MGD	4MGD	4MGD	4MGD	4MGD	4MGD	4MGD
Large Equipment ie. Tractors, etc.	NA	NA	NA	3	3	3	3	5	5	7
Wastewater										
Treatment Capacity	3MGD	3MGD	3MGD	3MGD	3MGD	3MGD	3MGD	3MGD	3MGD	3MGD
Miles of Lines Gravity Sewer	83.35	84.95	86.68	88.44	90.28	92.12	93.78	95.6	97.64	109.00
Miles of Lines Force Main Sewer	25.75	26.27	26.80	27.34	27.89	28.45	29.03	29.62	30.22	36.00
Large Equipment ie. Tractors, etc.	NA	3	3	3	4	4	4	5	5	15

NA = Not Available

*in 2019 a baseball field was removed during the Ashley Park renovation and a softball field was converted to the Dog Park at Alcoa Park

** this includes the Transit Van and Shelter Manager's Vehicle

*** in 2025 Public Works decided to remove the Water Mains in miles as a metric and replace it with miles of distribution. Typically a line over 6" is considered a main but not always. Breaking it down into these two classifications ties to metrics in the Master Plans.

**** When the Reserve Engines were added in 2024 they were erroneously left in with the First Out Engines and Ladders. This needed to be reduced by 2.

RESOLUTION NO. 2026 _____

A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 16, 2025, recorded as Resolution 2025-xx, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2026 as attached.

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

Section 1. This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant, Arkansas, for the twelve (12) month period beginning January 1, 2026 and ending December 31, 2026.

- General Fund 8,500.00

Section 2. The amended city budget for the calendar year 2026 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this 29th day of , September 2026.

APPROVED:

_____
Chris Treat, Mayor

ATTEST:

_____
Mark Smith, City Clerk

Account	Amount	Description
001-0400-4600	-4,478.24	Insurance Adju
001-0400-5586	7,500.00	Debswood Grant see BA Form attached
001-0430-5212	4,478.24	Insurance Adju
001-0430-5212	1,000.00	Insurance Deductible
001-0500-4600	-4,016.04	Insurance Adju
001-0500-5210	4,016.04	Insurance Adju
080-0800-4600	-17,451.72	Street Charging Parks for Mills Basketball Court Work
080-0800-5323	17,451.72	Street Charging Parks for Mills Basketball Court Work

City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Original Budget	Amended Budget
080-0800-4600	-17451.72	Misc Revenue	-1500.00	-18951.72
080-0800-5323	17451.72	Material and maint	210,000.00	246,403.44

* Revenue Account Numbers start with 4XXX for the last four digits, negative numbers increase revenues and offset expense increases

* Expense Account Numbers start with SXXX for the last four digits, positive numbers increase expenses and negative numbers decrease expenses

Council adopts the budget by category by department by fund so any budget adjustments that cross categories, depts or funds must be brought to Council.

Reason/Justification for the Adjustment: (Attach any supporting documents)

Work completed for Parks Department – Demo and Grading for Mills Basketball Court

PO# 2026003066 - $17,451.72

Adj Requested by: Crystal Winkler Title : Accounting Manager Dept **Finance**

Date Requested:_____

Dept Head Signature: _____

Approved by:_____

Council Agenda? No Yes Resolution# _____

City of Bryant
210 SW 3rd Street
Bryant, AR 72022
(501) 943-0999

Regions Bank

CHECK # 109555

CHECK DATE	PAY THIS AMOUNT
07/14/2026	$17,451.72

Void After 90 Days

PAY ---Seventeen Thousand Four Hundred Fifty One Dollars and 72/100 Cents---

TO THE ORDER OF City of Bryant - Street
210 SW 3rd St
Bryant, AR 72022

MEMO:

[redacted]

CITY OF BRYANT 109555

VENDOR: 0209 City of Bryant - Street 07/14/2026

DATE	INVOICE #	PO #	DESCRIPTION	GL ACCOUNT #	AMOUNT
7/9/2026	2026003066	2026003066	Demo and Grading for Mills Bball Court	001-0410-5816	17,451.72

080-0800-4600

CHECK TOTAL 17,451.72

Bryant Street Dept
1017 SW 2nd Street
Bryant, AR 72022
501-804-0857

20260003066

Invoice

Submitted on 07/06/2026

TO:
Keith Cox
City of Bryant Parks Department
210 SW 3rd Street
Bryant, AR 72022

Project
Mills Park Court

Description	Qty	Unit price	Total price
Field Supervisor (Porject Manager - Operator)	21	$32.41	$680.61
EO III (Operator)	21	$24.51	$514.71
EO II (Driver)	21	$20.00	$420.00
EO II (Driver)	21	$19.00	$400.00
EO II (Driver)	21	$21.00	$441.00
EO II (Grade Operator)	21	$25.26	$530.46
EO I (Field Hand)	21	$16.25	$341.25
2024 Saki Double Drum Roller	6	$20.00	$120.00
2025 Caterpillar 308 Excavator	21	$95.01	$1,995.21
2025 Mack 84 Granite Dumptruck	14	$122.94	$1,721.16
2023 Mack 64 Granite Dumptruck	14	$122.94	$1,721.16
2024 Mack 64 Granite Dumptruck	14	$122.94	$1,721.16
Class 7 Aggregate for subgrade in Tons	390	$15.50	$6,045.00
Density Testing (UES Annual Contract Services)	1	$800.00	$800.00

Notes:	Initial estimate showed estimated cost for Class 7 Aggregate at $3,000.00, due to grading & subgrade issues there was a $3,045.00 cost overun for Class 7 Aggregate.	Subtotal	$17,451.72

$17,451.72

Outlook

Parks Invoice & Adjustment

From Troy Ellis <tellis@bryantar.gov>
Date Mon 7/13/2026 5:37 AM
To Crystal Lynn Winkler <cwinkler@bryantar.gov>; Joy Black <jblack@bryantar.gov>
Cc Ted Taylor <ttaylor@bryantar.gov>

Crystal,

When we received the invoice from parks for PO# 2026003066 I will need to have that adjusted and put back into 080-0800-5323 Material and Maintenance. Thanks!

Troy Ellis
Street & Stormwater Department Superintendent
City of Bryant
501-943-0453 | 501-804-0857
tellis@bryantar.gov
www.cityofbryant.com
1017 SW 2nd St., Bryant, AR 72022

City of Bryant, AR
Budget Adjustment Request Form

	Account Number	Act Name/Description	Original Budget	Adjustment Amount	Amended Budget
R	001-0400-4600	Misc Revenue	-2340.00	-4478.24	-6818.24
R	001-0430-5212	Service & Repair Equipment	19,000.00	4478.24	23,478.24
AJ	001-0430-5212	Insurance Deductible	23,478.24	1000.00	24,478.24

* Revenue Account Numbers start with 4XXX for the last four digits, negative numbers increase revenues and offset expense increases

* Expense Account Numbers start with SXXX for the last four digits, positive numbers increase expenses and negative numbers decrease expenses

Council adopts the budget by category by department by fund so any budget adjustments that cross categories, depts or funds must be brought to Council.

Reason/Justification for the Adjustment: (Attach any supporting documents)

Reclass of Vehicle Claim 2501522-1 Check 74715 – 2534.24 Check 75574 – 1944.00

2025 GMC Sierra – Asset # 1488 Vin – 01517

Additional 1000.00 requested to increase 001-0430-5212 to cover insurance deductible

Adj Requested by: Crystal Winkler Title : Accounting Manager Dept **Finance**

Date Requested: _____

Dept Head Signature: _____

Approved by: _____

Council Agenda? No Yes Resolution# _____

MUNICIPAL VEHICLE PROGRAM - P.O. BOX 38 - NORTH LITTLE ROCK, AR 72115

CHECK NO.
074715

Claim Number	2501522-1
Date of Loss	11/14/2025
Member	BRYANT
Payee	BRYANT
Claims Payment Type:	Prop Damage

Check Number:	74715
Check Total:	2534.24
Memo	Property Damage

001-0400-4600

MUNICIPAL VEHICLE PROGRAM
P.O. BOX 38
NORTH LITTLE ROCK, ARKANSAS 72115
(501) 374-3484

DATE	CHECK NO.
12/11/2025	074715

Claim # 2501522-1
Prop Damage
Date of Loss 11/14/2025

SIMMONS FIRST NATIONAL
LITTLE ROCK, ARKANSAS 72201

12/11/2025 $*******$2,534.24**

AMOUNT
$*******$2,534.24**

VOID AFTER 90 DAYS

Two Thousand Five Hundred Thirty Four Dollars and 24/100

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

Sheila K Bryant

[redacted]

Municipal Vehicle Program Claim Log

Claim # 2501522-1

Date of Loss: 11/14/25

Insured: CITY OF BRYANT

Claimant:

Date Received: 11/19/25

Date Contacted: 11/19/25

Date Inspected: 12/1/25

Date Submitted: 12/3/25

Body Shop: SALLY'S BODY SHOP

Claim Notes:

I received the assignment on 11/19 and inspected the vehicle on 12/1. The vehicle was inspected at the parks dept and Dale Sanford was present. The vehicle has damage to the front. Approximately 3 days repair time.
Thank you.
Curtis

Supplemental Notes:

Arkansas Municipal League
P.O. Box 38
North Little Rock, Ar. 72115

Eclipse Appraisal Inc
PO Box 84, Solgohachia, AR 72156

Estimate ID
25871702
Original

Claim Number
2501522-1

ALL SUPPLEMENTS REQUIRE PRIOR APPROVAL
Supplements to: curtis@eclipseappraisal.com
Phone: 501-977-4436

Owner
City of Benton
6401 Boone Rd
Bryant, AR 72022
(501) 813-4081 (Work)
dsanford@cityofbryant.com

Insured
City of Benton

Appraiser
Curtis Russell
curtis@eclipseappraisal.com

Classification
Field

Arkansas Municipal League

Payer	Loss Type	Claim Number	Adjuster
Insurance	Collision	2501522-1	Rebecca Williamson (501) 978-6123 (Work) mvpclaims@arml.org

Deductible	Reported Date	Loss Date	Inspection Site
$1,000.00 - Not Waived	11/19/2025	11/14/2025	City of Bryant Parks Dept

Inspection Date
12/1/2025

Repair Facility
Sally's Body Shop
421 Roya Ln
Bryant, AR 72113
(501) 492-8800 (Work)
sallysbodyshop@yahoo.com

2025 GMC 1500 Sierra Pro 4 Door Crew Cab 147" WB 6 Foot Bed 5.3L 8 Cyl Gas Injected Base 4WD

Exterior Color	Interior Color	License	VIN
10/9567 (Arctic White)	Black	AR-AYA72V	1GTUUAED6SZ101517

Condition	Drivable	Odometer	Production Date
Good	Yes	17291	08/2024

Mitchell Service Code
912645

Primary Point of Impact
Front (12)

Prior Damage Notes
None Noted

Options

4 Wheel Drive	Air Conditioning	AM-FM Stereo	Anti-Lock Brake Sys. (ABS)	Auxiliary Input

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Options

Bluetooth Wireless Connectivity	Cruise Control	Daytime Running Lights	Driver-Front Air Bag	Electronic Stability Control
First Row Split Bench Seat	Keyless Entry System	Left-Curtain Air Bag	MP3 Player	Navigation Sys.
Passenger-Front Air Bag	Power Door Locks	Power Steering	Power Windows	Rear Bench Seat
Rearview Camera	Second Row Side Airbag With Head Protection	Side Airbags	Smart Key System	Telematic Systems
Tilt Steering Wheel	Tire Pressure Monitoring System	Traction Control/Electronic	Vinyl Seat	

City of Benton | 2025 GMC 1500 Sierra Pro

Parts Profile	Parts Profile Version
Little Rock-Revised	6.0

					LABOR		PART			
Line #		Description	Operation	Type	Total Units	Type	Number	Qty	Total Price	Tax
Front Bumper										
1	AUTO	Frt Bumper Assy	Overhaul	Body	2.5#	Existing				
2	203442	Frt Bumper Impact Bar	Remove / Replace	Body	INC#	New	84949107	1	$979.73	Yes
3	AUTO	Frt Upr Bumper Cover	Remove / Install	Body	INC#					
4	AUTO	Grille Assy	Remove / Install	Body	0.4#					
5	203445	Frt Bumper Retainer (6 @ $8.35)	Remove / Replace	Body	INC	New	11547375	6	$50.10	Yes
6	204805	Frt Ctr Bumper Adhesive Tape	Remove / Replace	Body	0.0	New	84878751	1	$27.16	Yes
7	203447	Frt Upr Bumper Cover	Repair	Body	2.0*#	Existing				
8	AUTO	Frt Upr Bumper Cover	Refinish Only	Refinish	2.1 C	Existing				
9	203457	Frt Lwr Bumper Cover	Remove / Replace	Body	INC#	New	84878763	1	$468.68	Yes
10	AUTO	Frt Bumper Assy	Remove / Install	Body	INC#					
11	203469	L Frt Bumper Guide	Remove / Replace	Body	0.2#	New	23388662	1	$11.65	Yes
12	203473	L Frt Bumper Brace	Remove / Replace	Body	INC	New	23388664	1	$30.73	Yes
13	200066	L Frt Otr Bumper Impact Bracket	Remove / Replace	Body	INC#	New	86819175	1	$151.23	Yes
14	200209	L Frt Lwr Bumper Bracket	Remove / Replace	Body	INC	New	84878753	1	$101.98	Yes
Cooling										
15	202523	Cooling Radiator Shutter	Remove / Replace	Body	0.7#	New	86586452	1	$357.35	Yes
Frame										
16	202331	L Frame Tow Hook	Remove / Replace	Body	0.3#	New	84338711	1	$88.38	Yes
Additional Costs & Materials										
17	AUTO	Paint/Materials	Additional Cost						$165.60	Yes
18	936012	Hazardous Waste Disposal	Additional Cost						$5.00*	Yes

Additional Operations

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			LABOR			PART				
Line #		Description	Operation	Type	Total Units	Type	Number	Qty	Total Price	Tax
19	AUTO	Clear Coat	Additional Operation	Refinish	0.8				$0.00	
20	933003	Tint Color	Additional Operation	Refinish	0.5*				$0.00	
21	900500	Pre Scan	Remove / Replace	Body*	0.5*	New		1	$0.00*	Yes
22	900500	Post Scan	Remove / Replace	Body*	0.5*	New		1	$0.00*	Yes
Special / Manual Entry										
23	900500	Flex Additive	Remove / Replace	Refinish*	0.2*	New		1	$8.00*	Yes
24	900500	Battery Disconnect	Additional Labor	Mechanical*	0.2*	Existing		0		

* Judgment Item
T Included in Two Tone Calculation
Labor Note Applies
d Discontinued by Manufacturer
C Included in Clear Coat Calculation
A Included in Clear Coat and Two Tone Calculation
r CEG R&R Time Used for this Labor Operation
[ ] Verify the part number and price before ordering

Estimate Totals

Labor	Units	Rate	Sublet	Add'l Amount		Totals
Body Labor	7.1	$70.00				$497.00
Refinish Labor	3.6	$70.00				$252.00
Mechanical Labor	0.2	$110.00				$22.00
Total Labor	10.9					$771.00
					Taxable	$771.00
					Tax 9.8750%	$76.14
					Non-Taxable	$0.00
					Pre-Tax Discount 0.00%	$0.00
					Labor Total	$847.14

Parts	Amount		
Taxable Parts	$2,274.99		$2,274.99
		Parts Adjustments	$0.00
		Tax 9.8750%	$224.66
		Non-Taxable	$0.00
		Pre-Tax Discount 0.00%	$0.00
		Parts Total	$2,499.65

Costs	Amount	
Paint Materials	$165.60	$165.60
Shop Materials	$0.00	$0.00
Other Additional Costs	$5.00	$5.00

Paint Materials:
- Refinish Units: 3.6 units
- Rate: $46.00
- Rate Max: 99.9 units
- Additional Rate: $0.00

Taxable		$170.60
Tax 9.8750%		$16.85
Non-Taxable		$0.00
Pre-Tax Discount 0.00%		$0.00
Costs Total		$187.45

Gross Totals	Amount	
Gross Total	$3,534.24	$3,534.24

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Estimate Totals

Taxable	$3,216.59
Tax	$317.65
Non-Taxable	$0.00
Pre-Tax Discount 0.00%	$0.00
Gross Total	$3,534.24

Adjustments	Amount	
Deductible	-$1,000.00	-$1,000.00
Total Customer Responsibility		-$1,000.00

Net Estimate Total $2,534.24

DISCLAIMER: This estimate has been prepared by an independent appraisal service. Receipt of this estimate copy from the appraisal service is not an authorization for repairs or a guarantee of payment. ***ALL SUPPLEMENTS REQUIRE PRIOR APPROVAL BEFORE REPAIRS BEGIN OR PARTS ARE ORDERED* All supplements will require all parts invoices for the entire repair. Failure to obtain approval may result in the denial of the payment for any and all supplemental repairs.**
-Please present this estimate to the shop of your choice
-Only you can authorize repairs to your vehicle
-If the shop has any questions about the estimate or if the shop encounters any supplemental damage, they should contact the appraiser's name listed on this estimate

Disclaimer: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

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MUNICIPAL VEHICLE PROGRAM - P.O. BOX 38 - NORTH LITTLE ROCK, AR 72115

CHECK NO.
075574

#1488

Claim Number	2501522-1
Date of Loss	11/14/2025
Member	BRYANT
Payee	BRYANT
Claims Payment Type	Prop Damage-Sup

Check Number	75574
Check Total	1944.00
Memo	Supplement to be paid directly to city

MUNICIPAL VEHICLE PROGRAM
P.O. BOX 38
NORTH LITTLE ROCK, ARKANSAS 72115
(501) 374-3484

DATE	CHECK NO.
3/11/2026	075574

Claim # 2501522-1
Prop Damage-Sup
Date of Loss 11/14/2025

SIMMONS FIRST NATIONAL
LITTLE ROCK, ARKANSAS 722

3/11/2026 $***** **$1,944.00**

AMOUNT
$*******$1,944.00**

VOID AFTER 90 DAYS

One Thousand Nine Hundred Forty Four Dollars and 0/100

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

Municipal Vehicle Program Claim Log

Claim # 2501522-1

Date of Loss: 11/14/25

Insured: CITY OF BRYANT

Claimant:

Date Received: 11/19/25

Date Contacted: 11/19/25

Date Inspected: 12/1/25

Date Submitted: 12/3/25

Body Shop:

Claim Notes:

Supplemental Notes:

I received a supplement for this claim. The supplement was to add for additional damage discovered during tear down.
The total for this supplement is $1,944.00
Thank you,
Curtis

Arkansas Municipal League
P.O. Box 38
North Little Rock, Ar. 72115

Eclipse Appraisal Inc
PO Box 84, Solgohachia, AR 72156

Estimate ID
26835623
S1
Claim Number
2501522-1

ALL SUPPLEMENTS REQUIRE PRIOR APPROVAL
Supplements to: curtis@eclipseappraisal.com
Phone: 501-977-4436

Owner
City of Bryant
6401 Boone Rd
Bryant, AR 72022
(501) 813-4081 (Work)
dsanford@cityofbryant.com

Insured
City of Bryant

Appraiser
Curtis Russell
curtis@eclipseappraisal.com

Inspection
Field

Supplemented By
Curtis Russell
curtis@eclipseappraisal.com

Classification
Field

Arkansas Municipal League

Payer	Loss Type	Claim Number	Adjuster
Insurance	Collision	2501522-1	Rebecca Williamson (501) 978-6123 (Work) mvpclaims@arml.org

Deductible	Reported Date	Loss Date	Inspection Site
$1,000.00 - Not Waived	12/01/2025	11/14/2025	City of Bryant Parks Dept

Inspection Date
12/1/2025

2025 GMC 1500 Sierra Pro 4 Door Crew Cab 147" WB 6 Foot Bed 5.3L 8 Cyl Gas Injected Base 4WD

Exterior Color	Interior Color	License	VIN
10/9567 (Arctic White)	Black	AR-AYA72V	1GTUUAED6SZ101517

Condition	Drivable	Odometer	Production Date
Good	Yes	17291	08/2024

Mitchell Service Code
912645

Primary Point of Impact
Front (12)

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Prior Damage Notes
None Noted

Options

4 Wheel Drive	Air Conditioning	AM-FM Stereo	Anti-Lock Brake Sys. (ABS)	Auxiliary Input
Bluetooth Wireless Connectivity	Cruise Control	Daytime Running Lights	Driver-Front Air Bag	Electronic Stability Control
First Row Split Bench Seat	Keyless Entry System	Left-Curtain Air Bag	MP3 Player	Navigation Sys.
Passenger-Front Air Bag	Power Door Locks	Power Steering	Power Windows	Rear Bench Seat
Rearview Camera	Second Row Side Airbag With Head Protection	Side Airbags	Smart Key System	Telematic Systems
Tilt Steering Wheel	Tire Pressure Monitoring System	Traction Control/Electronic	Vinyl Seat	

City of Bryant | 2025 GMC 1500 Sierra Pro

Parts Profile
Little Rock-Revised

Parts Profile Version
6.0

					LABOR		PART			
Line #			Description	Operation	Type	Total Units	Type	Number	Qty	Total Price	Tax
Front Bumper											
	1	AUTO	Frt Bumper Assy	Overhaul	Body	2.5#	Existing				
	2	203442	Frt Bumper Impact Bar	Remove / Replace	Body	INC#	New	84949107	1	$979.73*	Yes
	3	AUTO	Frt Upr Bumper Cover	Remove / Install	Body	INC*#					
	4	AUTO	Grille Assy	Remove / Install	Body	0.4#					
	5	203445	Frt Bumper Retainer (6 @ $8.35)	Remove / Replace	Body	INC	New	11547375	6	$50.10	Yes
	6	204805	Frt Ctr Bumper Adhesive Tape	Remove / Replace	Body	0.0	New	84878751	1	$27.16*	Yes
	7	203447	Frt Upr Bumper Cover	Repair	Body	2.0*#	Existing				
	8	AUTO	Frt Upr Bumper Cover	Refinish Only	Refinish	2.1 C	Existing				
	9	203457	Frt Lwr Bumper Cover	Remove / Replace	Body	INC#	New	84878763	1	$468.68*	Yes
	10	AUTO	Frt Bumper Assy	Remove / Install	Body	INC#					
S1	11	200221	L Frt Bumper Tow Hook Cover	Remove / Replace	Body	INC	New	84878728	1	$87.73*	Yes
S1	12	203468	R Frt Bumper Guide	Remove / Replace	Body	0.2#	New	23388663	1	$11.65*	Yes
	13	203469	L Frt Bumper Guide	Remove / Replace	Body	0.2#	New	23388662	1	$11.65*	Yes
	14	203473	L Frt Bumper Brace	Remove / Replace	Body	INC	New	23388664	1	$30.73*	Yes
	15	200066	L Frt Otr Bumper Impact Bracket	Remove / Replace	Body	INC#	New	86819175	1	$151.23*	Yes
S1	16	200068	L Frt Inr Bumper Impact Bracket	Remove / Replace	Body	INC	New	23388668	1	$43.68*	Yes
	17	200209	L Frt Lwr Bumper Bracket	Remove / Replace	Body	INC	New	84878753	1	$101.98*	Yes
S1	18	202628	L Frt Bumper Fog Lamp Bezel	Remove / Replace	Body	0.2	New	84878757	1	$54.38*	Yes
Front Lamps											

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					LABOR			PART			
Line #			Description	Operation	Type	Total Units	Type	Number	Qty	Total Price	Inc
S1	19	204902	L Frt Combination Lamp Assembly	Remove / Replace	Body	0.3#	New	85806490	1	$1,249.98*	Yes
S1	20	AUTO	Headlamps	Check / Adjust	Body	0.4					
Cooling											
S1	21	202523	Cooling Radiator Shutter	Remove / Replace	Body	0.7#	New	85819923	1	$364.50*	Yes
Front Fender											
S1	22	201690	L Frt Fender Wheelhouse Bracket	Remove / Replace	Body	0.3#	New	84689049	1	$22.57*	Yes
S1	23	201700	L Fender Liner	Remove / Replace	Body	0.4	New	85594210	1	$166.15*	Yes
Frame											
	24	202331	L Frame Tow Hook	Remove / Replace	Body	0.3#	New	84338711	1	$88.38*	Yes
Additional Costs & Materials											
	25	AUTO	Paint/Materials	Additional Cost						$165.60	Yes
	26	936012	Hazardous Waste Disposal	Additional Cost						$5.00*	Yes
Additional Operations											
	27	AUTO	Clear Coat	Additional Operation	Refinish	0.8				$0.00	
	28	933003	Tint Color	Additional Operation	Refinish	0.5*				$0.00	
	29	931127	Pre Repair Scan	Additional Operation	Body*	0.5*				$0.00	
	30	931128	Post Repair Scan	Additional Operation	Body*	0.5*				$0.00	
Special / Manual Entry											
	31	900500	Flex Additive	Remove / Replace	Refinish*	0.2*	New		1	$8.00*	Yes
	32	900500	Battery Disconnect	Additional Labor	Mechanical*	0.2*	Existing		0		

* Judgment Item
T Included in Two Tone Calculation
Labor Note Applies
d Discontinued by Manufacturer
C Included in Clear Coat Calculation
A Included in Clear Coat and Two Tone Calculation
r CEG R&R Time Used for this Labor Operation
[ ] Verify the part number and price before ordering

Estimate Totals

Labor	Units	Rate	Sublet	Add'l Amount	Totals
Body Labor	8.9	$70.00			$623.00
Refinish Labor	3.6	$70.00			$252.00
Mechanical Labor	0.2	$110.00			$22.00
Total Labor	12.7				$897.00

Taxable	$897.00
Tax 9.8750%	$88.58
Non-Taxable	$0.00
Pre-Tax Discount 0.00%	$0.00
Labor Total	$985.58

Parts	Amount	
Taxable Parts	$3,918.28	$3,918.28

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Estimate Totals

	Parts Adjustments	$0.00
	Tax 9.8750%	$386.93
	Non-Taxable	$0.00
	Pre-Tax Discount 0.00%	$0.00
	Parts Total	$4,305.21
Costs	**Amount**	
Paint Materials	$165.60	$165.60
Shop Materials	$0.00	$0.00
Other Additional Costs	$5.00	$5.00
Paint Materials:		
- Refinish Units: 3.6 units		
- Rate: $46.00		
- Rate Max: 99.9 units		
- Additional Rate: $0.00		
	Taxable	$170.60
	Tax 9.8750%	$16.85
	Non-Taxable	$0.00
	Pre-Tax Discount 0.00%	$0.00
	Costs Total	$187.45
Gross Totals	**Amount**	
Gross Total	$5,478.24	$5,478.24
	Taxable	$4,985.88
	Tax	$492.36
	Non-Taxable	$0.00
	Pre-Tax Discount 0.00%	$0.00
	Gross Total	$5,478.24
Adjustments	**Amount**	
Deductible	-$1,000.00	-$1,000.00
Total Customer Responsibility		-$1,000.00

Net Estimate Total	**$4,478.24**
Less Original Net Total	$2,534.24
Net Supplement Amount	$1,944.00
S1: Curtis Russell	$1,944.00

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City of Bryant, AR
Budget Adjustment Request Form

08u
01

Account Number	Adjustment Amount	Act Name/Description	Original Budget	Amended Budget
0100				
001-0500-4600	-4016.04	Misc Revenue	-165.00	4181.04
001-0500-5210	4016.04	Service & Repair – Vehicle	14,000.00	18,016.04

* Revenue Account Numbers start with 4XXX for the last four digits, negative numbers increase revenues and offset expense increases

* Expense Account Numbers start with SXXX for the last four digits, positive numbers increase expenses and negative numbers decrease expenses

Council adopts the budget by category by department by fund so any budget adjustments that cross categories, depts or funds must be brought to Council.

Reason/Justification for the Adjustment: (Attach any supporting documents)

Vehicle Claim A6061287 – 0001074

Asset # 1498 Vin - 71087

Adj Requested by: Crystal Winkler Title : Accounting Manager Dept **Finance**

Date Requested:_____

Dept Head Signature: _____

Approved by:_____

Council Agenda? No Yes Resolution# _____

#1498 / 71087

Sedgwick Claims Management Services Inc
PO BOX 14155
Lexington, KY 40512-4514

DATE	CHECK AMOUNT	CHECK NUMBER
07/20/2026	4,016.04	157108206
PAYEE		TAX ID
CITY OF BRYANT FIRE DEPARTMENT		None
SCMS UNIT		PAGE
660 Sedgwick Claims Management Services, Inc		01 of 01

DEPARTMENT CITY OF BRYANT FIRE
312 ROYA LANE
BRYANT, AR 72022

Claimant Name	Loss Date	Claim Number
CITY OF BRYANT FIRE DEPARTMENT	06/29/2026	A6061287-0001074
Amt Paid: 4,016.04 Description: Partial payment		
Dates: 07/14/2026 - 07/14/2026 Comment: [illegible]		

001-0500-4600

BA to 001-0500-5210

THE FACE OF THIS CHECK IS PRINTED [illegible]

Sedgwick as agent for Carvana
National Union Fire Insurance Company of

ORIGIN 6609728 Wells Fargo Bank, N.A.

VOID AFTER 60 DAYS

DATE: 07/20/2026

157108206
62-22
311

PAY: ******FOUR THOUSAND SIXTEEN AND 04/100 DOLLARS

$4,016.04

PAY TO THE ORDER OF CITY OF BRYANT FIRE DEPARTMENT

MEMO

AP

[redacted]

City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Original Budget	Amended Budget
001-0400-5586	$7500	Professional Services - Other	$36,000	$43,500

* Revenue Account Numbers start with 4XXX for the last four digits, negative numbers increase revenues and offset expense increases

* Expense Account Numbers start with 5XXX for the last four digits, positive numbers increase expenses and negative numbers decrease expenses

Council adopts the budget by category by department by fund so any budget adjustments that cross categories, depts or funds must be brought to Council.

Reason/Justification for the Adjustment: (Attach any supporting documents)

This adjustment is to pay for the topographical survey needed for the Debswood to Evans Loop Connector Trail. In order to save money on the overall project we are doing the engineering in-house, but this survey is outside the scope of our capabilities. This decision made grant money available to complete the future construction of the trail.

Adj Requested by: Keith Cox Title Director Dept Parks

Date Requested: 9/29/26

Dept Head Signature: _____

Approved By: _____

Council Agenda? No Yes Resolution # _____

AGENDA ITEM HISTORY SHEET

ITEM TITLE	**AGENDA NO.** 2026-
Developing Yard Waste Program Ordianance	**AGENDA DATE:** 9/29/2026

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

Yard Waste Program was established as courtesy pickup program in 2018 for the citizen of the City of Bryant. At this time council reviewed the program but an official ordinance was not established.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

City of Bryant Public Works Deems it necessary to have a Yard Waste Program Ordinance in place since the yard waste program is a city provided service. Establishing proper regulations, guidelines and information to citizens.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Proposed to call for a motion to approve by Bryant City Council.

ORDINANCE NO. 2026- ___
AN ORDINANCE ESTABLSHING THE CITY OF BRYANT YARD WASTE PROGRAM AND YARD WASTE PROGRAM ORDINAANCE, PROVIDING REGULATIONS AND INFORMATION FOR THE COURTESY PROGRAM.

WHEREAS, the City of Bryant finds it necessary to establish a proper city ordinance for the City of Bryant Yard Waste Program; and

WHEREAS, the City of Bryant must set regulations and requirements for the City of Bryant Yard Waste Program; and

WHEREAS, The City of Bryant must protect citizens, city employees, city equipment and property.

SECTION 1:

The City of Bryant Public Works has established a courtesy yard waste program for the residential citizens of the City of Bryant. All yard waste pickups shall occur on Tuesday of each week.

SECTION 2:

All residential citizen within the City of Bryant shall follow the proper procedures to be eligible for the Bryant Yard Waste Program as follows:

1) All yard waste requests shall be submitted to the City of Bryant Street Department via www.bryantar.gov (preferred method) or by calling the City of Bryant Public Works to request a pickup. All requests must be submitted on Monday before 3 p.m. to receive pick up. Emailing city employees directly cannot ensure that you receive a yard waste pick up.
2) Acceptable yard waste debris is as follows: bushes, hedges, trees, tree limbs, pine needles, leaves, grass, vines, plants, flowers, and tree bark;
3) All leaves and yard waste debris other than trees or tree limbs shall be placed in paper bags and placed within the street-right-way;
4) All trees or tree limbs shall be placed in a pile within the street-right-way;
5) Any trees or limbs placed out for pickup must be cut by the property owner;
6) Trees and tree limbs shall not exceed 9' in total length;
7) The total width spread of branches, bushes or treetops shall not exceed 6' in width;
8) Any yard waste debris for pick up shall not be placed within 5' of mailboxes, vehicles, electric transformer boxes, RPZ's, meter boxes, risers, utility boxes, light poles of any sort. (When feasible citizens shall avoid placing yard waste debris in drainage ditches or blocking sidewalks);
9) No root balls will be accepted;
10) No dirt, topsoil or rocks will be accepted;
11) No treated lumber, trash, glass, building materials or non-yard waste will be accepted;

12) Yard waste debris and piles may not be placed under overhead obstructions such as electrical or cable lines;
13) Vehicles may not block the yard waste debris that has been requested to pick up.

SECTION 3:

Failure to comply with Section 2 of this ordinance will result in a non-pickup. Others not eligible for the yard waste pickup program are as follows:

1) Commercial businesses;
2) Apartments;
3) Mobile home parks;
4) Construction sites;
5) Private subdivisions and private roads;
6) Residential homes that yard waste debris along Reynolds Road (Highway 183) & Highway 5, this is for the safety of our employees due to high traffic volumes and not having the proper timing to set up the truck or set up to flag traffic;
7) Residents not within Bryant City Limits;
8) Yard waste debris placed outside of the Street Right-of-Way;
9) The City of Bryant will not access private property or private driveways to access yard waste debris.

SECTION 4:

Non-Collection Notices will be issued for yard waste debris request that are not collected due to failure to comply with Section 2 of this ordinance. Non-Collection Notices may come in the form of a door hanger or Hi-Viz sticker placed on the yard waste debris containing time, date and all information on why the debris was not picked up.

SECTION 5:

The City of Bryant yard waste program is a courtesy service program for the City of Bryant residents that meet qualifications in Section 2. The City of Bryant has no insight into the way yard waste debris may be piled, stacked, placed or any objects or infrastructure that may be placed under the yard waste debris. The City of Bryant is not responsible for any damage that may occur from citizens participating in the City of Bryant Yard Waste Program.

SECTION 5:

The City of Bryant yard waste program may be canceled or placed on hold due to the following reasons:

1) Inclement Weather (winter weather, tornados or flooding);
2) Burn Bans;
3) Holidays (In case of holidays the yard waste will be picked up later in the same week;

4) Equipment failure, issues or maintenance.

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

SECTION I: The current City of Bryant Yard Waste Program does not have a proper ordinance.

SECTION II: This ordinance will establish a proper ordinance for the City of Bryant Yard Waste Program.

SECTION III: If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

PASSED AND APPROVED this ___ day of August, 2026.

APPROVED:

_____
Chris Treat, Mayor

ATTEST:

_____
Mark Smith, City Clerk

AGENDA ITEM HISTORY SHEET

ITEM TITLE	**AGENDA NO.**
Additional Leak Adjustment Request	**AGENDA DATE:** 9/29/26

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

Additional leak adjustment request was made by Mr. Bentley to Water and Sewer Advisory Committee on September 1st, 2026.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

Mr. George Bentley spoke at the September Water and Sewer Advisory Committee meeting and requested an additional leak adjustment. In his request he stated "On 8/4 I came home to find a puddle in our front year. Our line was nearly 3' deep and found a tree root had grown around the line." A plumber repaired the leak on 8/5. Waterscope indicates the leak started on 7/13. July billing cycle ended on 7/25. The leak lasted until 8/5. Because the leak occured during 2 billing cycles, Mr. Bentley asked for an additional leak adjustment to be given for his August bill to cover the entirety of the leak. He was not signed up for Waterscope at the time of the leak. Leak adjustment policy allows WSAC to approve one leak adjustment per year. Request and information is provided in attachment. WSAC did recommend Council approve this leak adjustment and requested PW staff to re-evaluate the ordinance.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

RESOLUTION NO 2022-. 11

A RESOLUTION AUTHORIZING IMPLEMENTATION OF A POLICY GOVERNING WATER LEAKAGE ADJUSTMENTS IN BRYANT, ARKANSAS

WHEREAS, the City of Bryant (the City) owns and operates a water and wastewater utility system in the City of Bryant; and

WHEREAS, the City is often faced with requests for billing adjustments from customers who experience high bills due to water leaks; and

WHEREAS, the City purchases water from Central Arkansas Water at a cost that must be recovered through water rates; and

WHEREAS, the City can provide some relief on high water and wastewater bills caused by water leakage; and

WHEREAS, the City desires to adopt and implement a policy that governs the circumstances under which water leakage adjustments may be provided.

NOW, THEREFORE, BE IT RESOLVED, that the Policy Governing Water Leakage Billing Adjustments (EXHIBIT A — attached) is hereby adopted by the City Council of the City of Bryant

General Repealer

All laws, ordinances, resolutions, or parts of the same, which are inconsistent or in conflict with the provisions of this Resolution, are hereby repealed to the extent of such inconsistency or conflict.

PASSED AND APPROVED this 29th day of March, 2022.

Mayor Allen E. Scott

ATTEST:

Mark Smith, City ~~Clerk~~

- Water loss due to theft, vandalism, construction damage, or unintentional usage, such as being unaware of a garden hose or water tap running for an extended period of time, is ineligible for an adjustment. A signed statement from the Customer stating the cause of the leak or water loss will be required.
- ~~Adjustments for water loss due to leaks on landscape sprinkler systems are not covered and are the responsibility of the Customer~~.

- Customer must remain current on future bills and make payments on time. Failure to do so will result in a default or termination of the agreement.
- Customers that miss a payment may have their service disconnected.

CITY OF BRYANT WATER AND WASTEWATER UTILITIES

LEAK ADJUSTMENT REQUEST

Date of Request: 8/13/26
Customer Name: HEATHER GREEN & GENTRY
Service Address: 1606 BRYANT MEADOWS DR
City: BRYANT
Date Leak Detected: 8/4/26
Service Account No: 101-00494-00
Home Phone: 501-351-1186
Work Phone:
State, Zip: AR 72022
Date Repaired: 9/15/26

Description of cause of leak (faucet, toilet, underground, etc.):

ON 8/4, I CAME HOME TO FIND A PUDDLE IN OUR FRONT YARD. IT WAS APPARENT THAT WE HAD A LEAK BEHIND THE METER. OUR LINE ENDED UP BEING NEARLY 3' DEEP WHEN I FOUND A TREE ROOT HAD GROWN AROUND THE LINE & CAUSED THE LEAK.

Explanation of how leak was repaired: Attach Plumbing invoice or receipts for repair Parts

PLUMBER

- You have the right to appeal the Customer Service Manager's decision to the Water and Sewer Advisory Committee (WSAC).
- If you are dissatisfied with the decision of the WSAC you have the right to appear before the Bryant City Council for a final decision.

FOR OFFICE USE ONLY:

1st Bill	2nd Bill		
$604.66 Amount of Bill:	$950.04	299 Usage:	474
$69.79 Average Bill:	$69.79	28 Three Month Average Usage:	28
Adjustment Approved:		Approved By:	
$257.72 Amount of Adjustment to Water & Sewer Bill:	$424.14	$346.94 Adjusted Bill Amount:	$525.90
Payment Plan:	Y: N:	Months:	Payment Amt:

Customer Service Manager

1st Adj - $257.72
2nd Adj - $424.14
Total Adj - $681.86



STORE 1405 Benton
17060 Interstate 30
Benton, AR 72019
(501)860-9703

Rental Center Hours
MON 6A-8P **TUE** 6A-8P **WED** 6A-8P **THU** 6A-8P **FRI** 6A-8P **SAT** 6A-8P **SUN** 8A-8P

CONTRACT #: **109316**
Status: CLOSED

BENTLEY PLAYGROUNDS, LLC
606 BRYANT MEADOWS DR
BRYANT, AR 72022
(501) 351-1186

ACTUAL DURATION
4 Hours, 4 Minutes

Order Taken: Register #: 90 Transaction #: 48604 Date: 08/05/26 Original #: 14052608050731623310931643
Refund Term: Register #: 90 Transaction #: 48927 Date: 08/05/26 Refund #: 14052608050731623310931643

Customer: GEORGE BENTLEY
Date Out: 08/05/2026 - 11:16 AM
Date Due: 08/05/2026 - 3:31 PM
Date In: 08/05/2026 - 3:21 PM

Tool Description	Charges	Amount
Submersible Pump 2" (SKU #314358807) (1) Discharge Hose 50'X2"	Tool Rental Fee	$34.00
	Subtotal	$34.00

Rental Subtotal	$34.00
Damage Protection*	$5.10
Rental Tax	$0.00
Sales Tax	$3.92
Contract Total	**$43.01**
Deposit - PAID 08/05/26 (THE HOME DEPOT ending 9408)	$75.00
Balance Returned (THE HOME DEPOT ending 9408)	**-$31.99**
Outstanding Balance	$0.00

* 15% of Rental Subtotal if applicable.

RENTAL FEE CALCULATOR DISCLAIMER

Home Depot uses a Rental Calculator to ensure our customers to get the lowest rates possible for the time they had the tool.

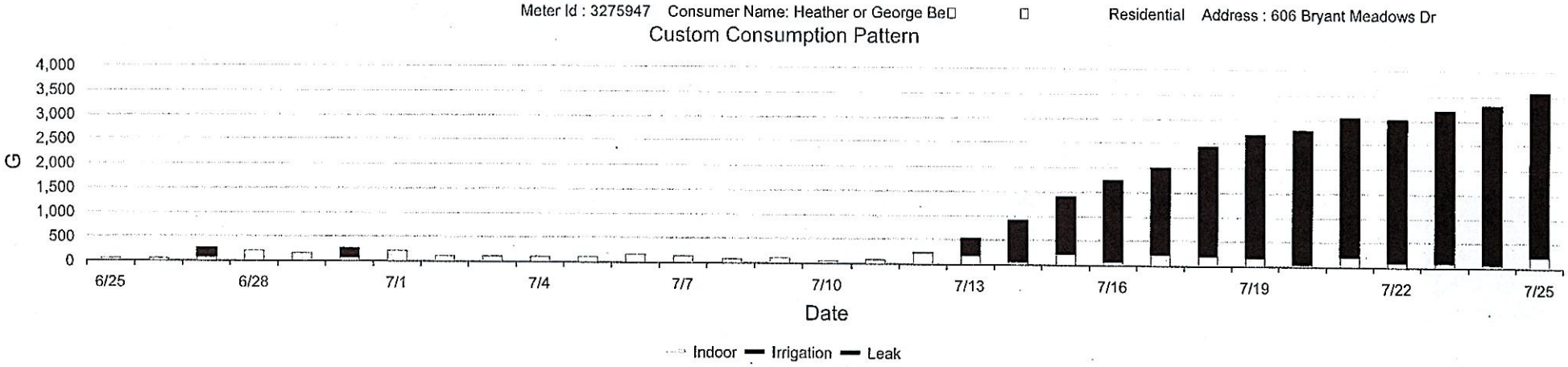
TERMS & CONDITIONS

I agree that no representative of The Home Depot is authorized to make any promise, warranty, or representation to me other than those reflected in writing in the Agreement. I agree to the Terms & Conditions and understand that the Agreement cannot be modified or changed except in writing signed by both parties. With respect to equipment I am renting, I have received the equipment referenced in the Agreement. In the event that I am returning equipment, I acknowledge and agree that I am returning the listed rental equipment, the total charges are correct, and additional charges may apply if the equipment is returned damaged.

1st Bill

* 259.72 Adj.

Meter Id : 3275947 Consumer Name: Heather or George Be□ □ Residential Address : 606 Bryant Meadows Dr



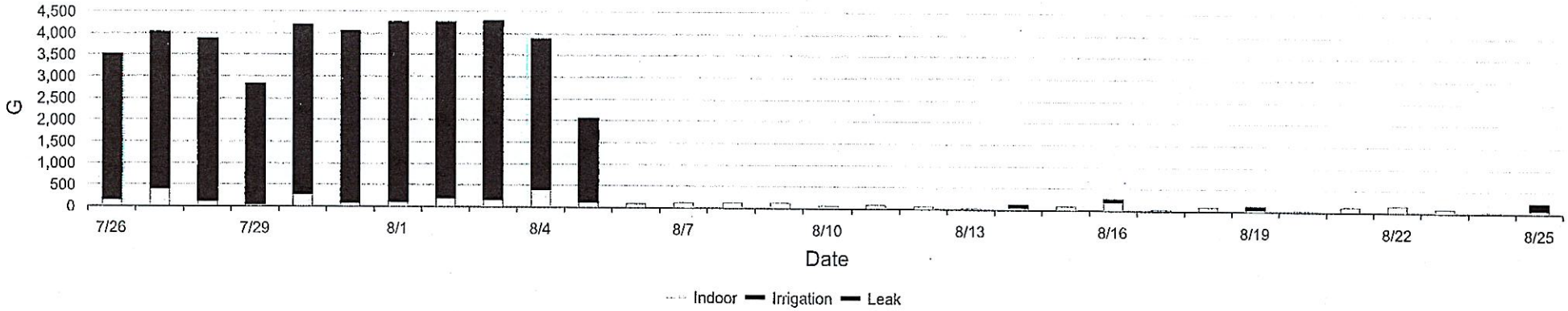
28,715.25 (Leak)

2nd Bill

$424.14 Adj.

Meter Id : 3275947 Consumer Name: Heather or George Be□ □ Residential Address : 606 Bryant Meadows Dr

Custom Consumption Pattern



39,201.93 (Leak)

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO.
Ordinance 2026-	AGENDA DATE: 09-29-2026

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

The PD's Policy and Procedures were last updated in September of 2023.
Ordinance 2023-23

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

The AACP has several policies that have been updated and need to implemented. We also revised some other preexisting policies.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

ORDINANCE NO. 2026-__

AN ORDINANCE ADOPTING THE REVISIONS TO THE STANDARDS OF CONDUCT-POLICIES & PROCEDURES MANUAL OF THE BRYANT POLICE DEPARTMENT, PURSUANT TO ARKANSAS CODE ANN. §14-51-302, AND REPEALING AND REPLACING ALL PRIOR ORDINANCES PERTAINING THERETO

WHEREAS, the Bryant Police Department has determined that it needs to revise and update the Standards of Conduct-Policies & Procedures manual in accordance with the Arkansas Association of Chiefs of Police (AACP) current best practices or standards in order to provide efficient and effective delivery of service and protection of individual's rights;

WHEREAS, Arkansas Code Ann. §14-51-302 provides that employees in any police department shall be governed by rules and regulations set out by the Chief of Police after rules and regulations have been adopted by the governing body of the municipality;

WHEREAS, the Standards of Conduct-Policies & Procedures manual of the Bryant Police Department has been revised and updated to the AACP's current recommendations, and the Chief of Police wishes to repeal and replace all prior ordinances pertaining to the manual, and to incorporate the revisions to the manual for the Bryant Police Department;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, that a document known as the Standards of Conduct-Policies & Procedures manual for the Bryant Police Department, dated September 29, 2026, is hereby adopted, pursuant to Arkansas Code Ann. §14-51-302, the employees of the Bryant Police Department shall be governed by this manual, and all prior ordinances pertaining to the manual of the Bryant Police Department are hereby repealed and replaced.

Emergency Clause. This is an exceptional situation and it is in the best interest of the personnel of the City of Bryant and Citizens of the City of Bryant, Saline County, Arkansas, that an Emergency is Declared; and this Ordinance shall be effective from and after its date of passage.

PASSED AND APPROVED this 29th day of September, 2026

_____

Mayor

ATTEST:

Approved as to Form:

_____

Mark Smith, City Clerk

_____

Ashley Clancy, City Attorney

ORDINANCE NO. 2023-23

AN ORDINANCE ADOPTING THE REVISIONS TO THE STANDARDS OF CONDUCT-POLICIES & PROCEDURES MANUAL OF THE BRYANT POLICE DEPARTMENT, PURSUANT TO ARKANSAS CODE ANN. §14-51-302, AND REPEALING AND REPLACING ALL PRIOR ORDINANCES PERTAINING THERETO

WHEREAS, the Bryant Police Department has determined that it needs to revise and update the Standards of Conduct-Policies & Procedures manual in accordance with the Arkansas Association of Chiefs of Police (AACP) current best practices or standards in order to provide efficient and effective delivery of service and protection of individual's rights;

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WHEREAS, the Standards of Conduct-Policies & Procedures manual of the Bryant Police Department has been revised and updated to the AACP's current recommendations, and the Chief of Police wishes to repeal and replace all prior ordinances pertaining to the manual, and to incorporate the revisions to the manual for the Bryant Police Department;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, that a document known as the Standards of Conduct-Policies & Procedures manual for the Bryant Police Department, dated September 26, 2023, is hereby adopted, pursuant to Arkansas Code Ann. §14-51-302, the employees of the Bryant Police Department shall be governed by this manual, and all prior ordinances pertaining to the manual of the Bryant Police Department are hereby repealed and replaced.

Emergency Clause. This is an exceptional situation and it is in the best interest of the personnel of the City of Bryant and Citizens of the City of Bryant, Saline County, Arkansas, that an Emergency is Declared; and this Ordinance shall be effective from and after its date of passage.

PASSED AND APPROVED this 26th day of September, 2023

_____

Mayor

ATTEST:

Approved as to Form:

_____

Mark Smith, City Clerk

_____

Ashley Clancy, City Attorney

Officer-Department Wellness	Related Policies: Critical Incident Early Intervention Post Officer Involved Incident
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
IACP Officer Safety and Wellness Guide	
Date Implemented: 9/27/2023	Review Date:

I. I. **PURPOSE**: This department has an obligation to ensure the mental and physical health and safety of all personnel. Officer wellness is not only an individual issue-- it is also an department issue and a public issue, as the negative consequences of poor mental and physical health can impact officer performance and affect community relationships. This department strives to address issues of officer stress and trauma, to reduce the stigma of seeking help and to create an environment of support.

The purpose of this policy is to focus on the physical and mental wellness of department personnel. The policy addresses the following areas:

A. Education of officers and executive-level staff on issues of physical health, including the importance of exercise and nutrition as a way of reducing stress and improving overall health outcomes.

B. Education of officers and executive-level staff on issues of mental health, to include suicide prevention and the range of possible reactions to trauma.

C. Access to multiple resources for mental and physical support to officers and their families, such as:

a. Employee Assistance Program resources, such as in-house and/or external clinicians, and other wellness staff who have knowledge of the law enforcement experience.

b. Peer support teams to augment (not replace) EAPs or in-house/external clinicians.

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c. Department chaplain.

d. Non-clinical interventions that promote mental and physical well-being, such as physical exercise, dietary guidance and sleep hygiene.

D. This department strives to be fair, transparent, and supportive of all personnel. Supportive supervision includes encouraging health and wellness through policies, practices, and programming, empowering formal and/or informal peer support, and providing quality leadership and supervision.

II. Discussion: Healthy officers create healthy agencies. The mental and physical health and welfare of officers is often overlooked, yet it is a vital consideration, not only to the officer, but also to the officer's family and loved ones, to the department in which the officer is employed, and even to the community in which the officer lives and works. Investing in officer wellness is a significant step that we can take to positively impact our officers' overall well-being and, as a result, to improve the community's trust and perceptions of legitimacy in this department.

Despite the potential for critical incidents to have a significant impact on officers, officers encounter such situations relatively infrequently. In contrast, chronic stressors can be just as, if not more, damaging to an officer than a single traumatic incident. Studies show the connection between the daily stressors of police work and physical and psychological ailments. Officers often bear witness to the pain of those victimized and are present in the moments soon after a dangerous and traumatic event. Research also demonstrates the strong association between chronic stress and organizational climate. That is why this department strives to be procedurally fair, allowing for effective and open communication, involvement in decision-making, and equitable treatment with a desired outcome resulting in greater officer well-being.

Officers play the role of being the helpers, not looking to others for help. One of the primary barriers to officers seeking help is the stigma associated with needing such treatment. This department encourages and supports officers to seek assistance and to provide assistance when needed. Regularly-occurring communication with officers about mental health signs and symptoms, wellness strategies, and available resources will de-stigmatize mental health discussions and reinforce our commitment to employees' overall health and wellbeing.

Prior to retirement, this department shall make available wellness resources to help an officer prepare, as the transition for those who separate or retire from active duty can be difficult.

III. Directives:

A. It is the policy of this department to work collaboratively with sworn officers, civilian personnel, family members and the community to improve and maintain officer wellness. The Chief of Police or his designee will establish a working relationship with the following persons or organization in fulfillment of this objective:

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a. Police Department - Human Resource Office

b. City - Human Resource Office

c. Medical Providers as per county or department contract

d. Local Mental Health Providers

e. Local Clergy / Chaplin's

f. Department Peer Support Officers or Partner Department Peer Support Team

g. Physical Fitness Facilities in the community

h. Local Dietician

i. Local Nutritionist

B. The department should adopt and train to the following **LLRMI** policies related to officer wellness and safety.

a. Early Intervention: A comprehensive Personnel Early Intervention System is an essential component of good discipline in a well-managed law enforcement department. The Early Intervention System is a supervisory tool and not a disciplinary process. The early identification of employees exhibiting symptoms of stress or other behavior that could pose a liability to the community, the department, or the officer must be detected as soon as possible. When appropriate, an intervention consisting of a menu of remedial actions can increase department accountability and offer employees a better opportunity to meet the department's values and mission statement.

b. Post Officer Involved Critical Incident: One of the most critical investigations in any law enforcement department is that of an officer-involved shooting. These shootings bring media attention; citizen inquiries; liability issues; and, if handled incorrectly, irreparable damage to the department's reputation and the officer's well-being. It is widely accepted that officers involved in shootings or other significant critical incidents require immediate support. The policy of this department is to provide the services, to prepare and respond to the health and well-being of law enforcement personnel following an officer-involved shooting or critical incident.

c. Critical Incident Review: In all cases, the Chief of Police or designee shall consider whether it is in the department's best interest to utilize the services of an outside department to conduct the major crimes investigation that accompanies any law enforcement critical incident which involves serious bodily injury or death. In cases where it is determined that the department lacks the resources to conduct a complete and thorough investigation of the event, an outside department shall be notified for assistance as soon as possible. <u>This section does not relieve the involved department of its responsibility to conduct an administrative investigation</u>

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of the critical incident and review the event for a determination as to the whether or not Office issues including policy and training issues are indicated by the action.

C. Education of physical health, exercise, nutrition, reducing stress and improving overall health. [1]

a. Officers can enhance their physical health through diet, exercise, and adequate sleep. Maintaining good physical health can reduce officers' risk of developing hypertension, heart disease, cancer, degenerative joint diseases, and diabetes. Those who maintain a healthy weight, or an active lifestyle, can reduce their risk and severity of injury.

b. While sleep deprivation is not exclusive to law enforcement, it is often amplified due to the unique stressors of the job and shift work. Sleep is essential to maintain and repair bodily functions and systems. Sleep, or lack of, has effects on all functions of the mind and body, which not only affects an officer's job, but also family wellness.

c. Be mindful of the connection between stress—work and life—and the food you consume. Choose healthy food options in times of stress to lead to clearer thinking, increased energy, and better overall health. Eating healthy while on the job can be particularly challenging given the unpredictability of law enforcement duties. Advance planning and thoughtful discussion of the realities of shift work can assist in better eating habits while on the job.

d. Fitness and wellness are important aspects of every officer's job. A properly maintained program will help keep personnel healthier, happier, and less prone to injuries. A successful program is beneficial to the individual officers, the department as a whole, and the community the department serves.

D. Education of officers and executive-level staff on issues of mental health, to include suicide prevention and the range of possible reactions to trauma.

a. Officers experience job-related stressors ranging from interpersonal conflicts to traumatic events. This cumulative exposure may affect officers' mental and physical health, contributing to problems such as post-traumatic stress symptoms, substance misuse, depression, and suicidal ideation. One officer suicide is one too many.

b. This department is committed to preventing officer suicide and supports the culture change required to provide help to officers who may be struggling. Browse through available resources and tools to raise awareness of and prevent officer suicide.

1. https://suicidepreventionlifeline.org/ 1-800-273-8255

2. Crisis Text Line: Text HOME to 741741

[1] IACP Officer Safety and Wellness

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3. The International Association for Suicide Prevention

E. Access to multiple resources for mental and physical support to officers and their families, such as:

a. Police Chaplain: This department provides officers with access to police chaplains. A police chaplain provides emotional, moral, and spiritual support to officers, staff, and their families. Although police chaplains may be of one denomination or religion, they provide support to all officers, even if that means locating resources for individuals who do not share the same belief system. A strong chaplaincy program can support a culture where officers feel comfortable seeking help and finding support. Police chaplains provide confidential support in several key areas of law enforcement and the communities they serve. These areas include but are not limited to officer wellness and support, spiritual support, and community-police engagement. Additionally, chaplains provide counseling and referrals to mental health services or other faith leaders for officers in need of help and confidentiality. Officers of this department are encouraged to visit the police chaplain.[2]

b. Peer Support: Many officers are more comfortable talking to fellow officers than with mental health professionals about stressful or traumatic situations. They feel that only another law enforcement officer can really understand their experiences and stresses. Officers are also often wary of using any mental health services that might appear on their employment or medical record. Well-trained peer support officers can offer confidential support and education, providing officers easy access to help they can trust. Some peer support programs also offer help lines to provide support for day-to-day stresses and teams that can be deployed to the scene of a critical incident.[3] This department provides access to Peer Support officers and encourages officers to reach out to the department designated officers.

c. Work-life Balance: focuses on managing time and energy while on- and off-duty. Having a healthy work-life balance ensures that officers perform effectively, reduce stress, avoid burnout, and enjoy their career.[4]

1. REFOCUS ON YOUR PURPOSE to help avoid burn out. This can be accomplished by assessing the impact of your daily routines.

2. TAKE CARE OF YOUR BODY by maintaining healthy exercise, nutrition, and sleep habits.

3. CONNECT WITH OTHERS by maintaining social relationships with those close to you. Activities to stay connected and improve your work-life balance.

4. AVOID OVEREXPOSURE to social media and the news. While staying informed is important, too much information can become overwhelming.

[2] IACP Officer Safety and Wellness
[3] IACP Officer Safety and Wellness
[4] IACP Officer Safety and Wellness

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5. SEEK HELP WHEN NEEDED by talking to those around you such as your fellow officers, command staff, executive leadership, chaplains, family, psychologist, or others you can confide in. Remember that you are not alone.

F. An annual review of this policy, and an assessment of the effectiveness of the department's wellness programs, with adjustments as needed based on feedback and/or other outcomes.

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Bryant Police Department

312 Roya Lane Bryant, AR 72022

Phone: (501) 943-0943 Fax: (501) 943-0977

Carl Minden
Chief of Police

J. W. Plouch
Assistant Chief

September 26th, 2023

TO: All Members of the Bryant Police Department

The **Uniform Standards of Conduct for Member Performance** represent a change in the approach to organizational rules and regulations. The intent is to state the expected standards for member behavior and performance in positive terms in a manner that communicates management's desired outcomes and business necessity rather than attempting to create an exhaustive listing of all required and prohibited acts.

The **Uniform Standards of Conduct** consist of twenty-one standards each accompanied by a stated business necessity. Non-exclusive illustrative statements of violations and non-violations are provided in separate sections to explain the member behaviors and performances expected by management. Although the Introduction and Orientation section of the document provides an excellent explanation of the Standards, the associated illustrative statements must be read along with each standard to facilitate a full understanding.

The **Uniform Standards of Conduct for Member Performance** are hereby adopted as the authority governing the behavior and performance of all members of the Bryant Police Department effective September 26th, 2023. All rules, regulations, or other directives in conflict are superseded and repealed on the above effective date.

_____

Carl Minden
Chief of Police

INTRODUCTION AND ORIENTATION

Notice to Members

This version of our Uniform Standards of Conduct is presented to you for your information and safekeeping. **It may not be reproduced in any form and remains the property of the Bryant Police Department.**

The manual contains our current 21 standards of conduct for each member. Each member is responsible for knowing about and complying with these standards and for directing any questions or misunderstandings about them to an appropriate supervisor.

The manual is divided into the following parts:

1. Introductory and orientation information concerning the standards of conduct and the need for the standards.

2. The 21 standards describing the behavior or conduct expressly required or prohibited. The format for each statement contains a standard referral number for reference purposes and a statement of business relationship to help members understand why the standard is necessary.

3. General enforcement guidelines.

4. Illustrative examples of what management would normally consider to be non-violations and violations of each standard.

The guidelines are subject to periodic revision (with notice to the membership) as are the examples. While studying the examples associated with each standard, **it is important to keep in mind that no attempt is being made to provide an exclusive listing of all possible examples that may or may not constitute a violation.** Others may exist and may periodically be added to these listings. **Examples communicate the intent**, which is as important as the wording of the standard itself. Members who have a problem understanding this format have an affirmative duty to bring their questions to the immediate attention of management.

Over the years, organizational rules evolve into an accumulation of several administrative decisions. It is good practice for management to periodically audit these rules to ensure they are still relevant to the needs of the Bryant Police Department and that members know what is expected of them in terms of their

conduct and performance. When this occurs, employer-member relations and member morale is improved and the potential for quality performance is enhanced. History has shown that each year thousands of tax dollars could be saved by reducing the potential for valid and frivolous complaints alike caused in part by unclear work standards.

No Change in Existing Relationships

These standards do not establish an implied or written contract or change existing relationships with members, or applicants for a job or position or continued job or position within the Bryant Police Department. Rather, their intent is to communicate reasonably to members the Department's desire in decisions affecting employment, continued employment, and termination. These standards may change in the future to reflect changes in laws, work environment, operations and other circumstances affecting this Department's operational needs.

The publication of these standards does not change the existing rights of the Department to make all employment, retention and termination decisions. These standards are not intended to provide an exhaustive list of the situations that could lead to discipline or termination. Some additional considerations that may affect a member's employment include:

1. The business necessity of the Department as permitted by equal employment opportunity and fair employment practices.

2. The economic necessity of the Department as determined by budgetary considerations existing at the time.

3. The performance necessity of the Department as determined by its mission and the member's ability to accomplish satisfactory performance results.

The following factors are not intended to be included in management's decisions in disciplinary or termination cases:

1. Illegal discrimination as defined by law and national and state fair employment practices.

2. Violations of public policy as defined by current trends in employment laws.

3. Violations of agreed upon collective bargaining contracts with this Department and its organized members.

Management's Rights to Establish Standards of Conduct

Management has the unilateral right to establish this agency's directives, as defined in General Policy. This authority extends to the periodic auditing and clarification of its existing standards of conduct as well as to the addition of new standards that relate to the effective, efficient and safe performance of its members. Directives may be oral or written as long as they fundamentally propose to:

1. Provide order.
2. Establish predictability in performance results.
3. Provide direction to members.
4. Create a sense of purpose and fairness in management procedures.
5. Assure the public that the Department's mission will be achieved.

When it becomes necessary to modify its rules, management will make a reasonable effort to notify members of such changes when such changes will affect their work positions. Normally, such notices occur through normal channels of communications. In turn, members are expected to self-initiate individual efforts to keep themselves abreast of such changes.

The Bryant Police Department's Uniform Standards of Conduct are based on the expectations that members accomplish the following:

1. Be at work on time and be available for work.
2. Give a full day's work and be productive during work.
3. Respond in a positive manner to management's directives.
4. Learn present job as well as new jobs.
5. Adjust to change.
6. Get along with others.
7. Know and follow the rules, policies, practices and procedures of the Department.

8. Be physically and mentally fit for work.

In publishing the uniform standards manual, management recognizes that members too have a need for job security and to be treated fairly in administrative decisions affecting their employment status, particularly in discipline and termination actions. Therefore, when members perform in a manner contrary to the Uniform Standards of Conduct, they can expect that management will:

1. Provide consistent and predictable responses to violations of standards.

2. Provide fair discipline based on facts.

3. Allow members a reasonable chance to question facts and present a defense.

4. Provide progressive discipline, unless infractions result in serious consequences that call for more serious action.

5. Use sound management practices to ensure reasonable job security for those who satisfy the performance standards of their job responsibilities, duties and tasks.

6. Provide responsible and humane supervision.

7. Set performance standards and be recognized for consistent achievement of those standards.

8. Provide reasonable training and direction on how to successfully achieve competent performance results on new tasks or old tasks that are not performed on a regular basis.

Procedural Justice

The Uniform Standards of Conduct promote the concept of procedural justice. This concept requires that management follow its own policies, procedures and practices when exercising its rights, particularly in disciplinary and termination procedures. While these elements require no specific policies, procedures or practices, they do incorporate the principle that members be treated fairly in an employment situation. In understanding procedural justice, it is helpful to think of it as an agreement between management and its members that, in cases of disciplinary or termination actions, management will follow its own processes,

and in return members will affirmatively work to promote the Bryant Police Department's image, mission, goals and objectives.

Procedural justice requires that:

1. Members be aware of what they can be disciplined for.

2. That evidence used to prove a case is substantially credible.

3. That members know all the facts of discovery at the appropriate time and in an appropriate manner.

4. That members have an opportunity to defend themselves.

5. That no elements of surprise exist.

For purposes of the Uniform Standards, cause to discipline or terminate is established when a member fails to comply with any of management's lawful directives, whether such directives be in writing or made verbally.

In a disciplinary or termination case, cause is established when:

1. Members receive advance notice of the possible or probable disciplinary consequences of their conduct.

2. A reasonable relationship exists between the rule and the safe and efficient operation of this agency.

3. Fact-finding efforts were made before disciplinary or termination action was imposed.

4. A fair and objective investigation was held.

5. Substantial evidence exists to prove the member is guilty as charged.

6. Discipline or removal actions are applied without unlawful discrimination. (Namely, demographic characteristics of the member)

7. The degree of discipline is reasonably related to the seriousness of the offense as well as the member's service record as a cooperative and productive member.

Policy versus Standards

Policy is one type of directive outlining management's intent or position on a given topic. Policies may be written or established by practice. They are designed to cover not every situation but the majority of situations expected to occur. Policies are most useful when they clarify management's intent, help improve decision making, and establish overall operational consistency. Policies are not rules.

Violations of the Standards call for mandatory sanctions, regardless of circumstances. Unlike in cases where deviation from policies because of circumstances can work to remove the possibility of sanction, circumstances can only work to mitigate the degree of sanction when the Standard is violated.

When sanctions are imposed, the concepts of progressive discipline will normally be followed if two circumstances exist. First, a review of the member's work history provides substantial evidence that the member will learn from the experience and future performance will improve. Second, the violation was not of sufficient nature or did not result in serious damage to this Department's business purposes, or retaining the member would not create an unreasonable risk to this Department's business needs.

Level of Proof in Violations of the Uniform Standards of Conduct

Violations of the Uniform Standards of Conduct are handled in administrative proceedings. The appropriate level of proof in such proceedings is "substantial." Under the substantial proof rule, all evidence is competent and may be considered, regardless of its source and nature, if it is the kind of evidence that a reasonable mind might accept as adequate to support a conclusion.

Fair Enforcement

The performance requirements of the Uniform Standards of Conduct shall apply to all members, whether full-time, part-time, volunteer, auxiliary or temporaries. The standards provide members with sufficient notice about:

1. The conduct expected of them.

2. How discipline will be used to enforce such standards.

3. How positions can be terminated.

4. The fair manner in which management will make decisions relevant to these standards.

When Enforcement is Appropriate

The purpose of disciplinary action is to correct improper performance after establishing that the member knew what was expected (or should have known) but failed to comply. Discipline is appropriate when other, less severe measures have failed to work. Likewise, discipline is applicable when the nature and the results of the improper performance are too serious to correct with lesser means of management action. Examples include instances where:

1. The Department's public image has been seriously damaged.

2. Serious risks of liability have been created.

3. Member safety has been seriously compromised.

4. The member has demonstrated, directly or constructively, that less severe corrective action did not change performance significantly.

Member culpability is also an important element in decisions to use disciplinary action. Culpability means the member violated the directive knowingly, purposefully, recklessly or negligently. Performance deficiency caused by culpability shows lack of regard for management's mission or priorities. Thus, it is a more serious performance problem than is performance error due to ignorance or lack of competency, even though the performance results are the same or similar.

When member culpability is shown or the elements of culpability have met the substantial evidence rule, discipline is appropriate if the member's evaluation and performance history demonstrate that the member's job is worth saving. In different situations, termination is appropriate.

This Department intends to enforce violations fairly and consistently. That means management will strive to treat all members equally when making decisions about the appropriate type of intervention to use in correcting a performance deficiency. Solutions include training, discipline, reassignment, demotion or termination. Whatever the management action, though, its amount and degree must be based on equity. As the term is used in the Uniform Standards of Conduct, equity means that management reviews each member's performance deficiency on a case-by-case basis. The following priority will help determine the nature and degree of management action that will be taken:

1. The seriousness of the deficiency or offense.

2. Management's expectation that the type and level of management action will facilitate or deter the conduct, work proficiencies or behaviors of others.

3. The member's overall conduct, work productivity, time between other violations (if other offenses have occurred) and behavior record.

4. Management's expectation based on the member's overt behavior, that the type and level of management action will improve the member's future performance. In other words, does the member respond positively to discipline?

5. The member's seniority.

When imposing discipline, infractions of the Standards that occurred more than two years beforehand will not be the determining factor in the final decision to discipline. That does not mean that this Department limits its right, power and authority to take whatever disciplinary or termination action it feels is appropriate under given circumstances.

Specific Notice to Members

Whenever disciplinary action is used, the member is informed in writing of the following specific elements:

1. The exact offense violated.

2. How the violation affects this Department's ability to be an effective, efficient or safe employer.

3. What the member must do to avoid future disciplinary action.

4. How much time the member has to correct the problem.

5. What further disciplinary action, possibly including termination, will occur if performance does not improve.

In the Event Termination is Recommended

If a member's performance requires an inquiry or an investigation, the member may be placed on suspension. Depending on the findings, the member may be recommended for termination. If this occurs, the member will be provided with information that includes:

1. The reasons for the recommendation or termination.

2. The effective date of termination.

3. Whom to contact regarding status of fringe and retirement benefits.

4. A statement that the content of the member's appointment record relating to the termination will be made available to the member according to law.

The Uniform Standards of Conduct

Unlike policies and practices, these standards are performance mandates. They do not permit deviation. When members violate standards they should expect to be disciplined or terminated according to the established policies of this agency.

Violating a standard of conduct has serious consequences for members. It is important, therefore, that members interpret the spirit of the standards and their literal meaning uniformly. Standards are concepts and are often subject to individual interpretation, which in turn is heavily influenced by individual motives and desires. Therefore, the examples of violations and non-violations contained in this manual should help those members with the ability and desire to understand and follow the rules. Members who do not understand the standard's meaning or management's intent are responsible for contacting a supervisor for clarification. Members who fail to clarify any agency directives after they are published may not use lack of understanding as a defense if charged with violating the directive.

Like all agency directives, these standards are subject to change with appropriate notice as conditions warrant.

Twenty-One Uniform Standards of Conduct

01 Affirmatively Promoting a Positive Public Image

Members shall conduct themselves (on duty as well as off duty) in a manner that does not damage or have the probable expectations (in the mind of a reasonable person) of damaging or bringing the public image, integrity or reputation of the Bryant Police Department into discredit or disrepute.

Business necessity for this standard

Members shall accept full responsibility for their behaviors and the results of their behaviors on duty as well as off duty. Behavior that may not be considered wrong in private employment could be wrong in the public sector because of the nature of the public service mission. Historically, citizens are quick to criticize and require that public safety members be right as well as look right in their conduct and behavior. Management recognizes its responsibility to balance standards of conduct designed to promote public trust while at the same time to avoid unnecessary infringements on the member's rights to privacy. At the same time, members who wish to hold the honor of a public position and enjoy the privileges of public trust share an affirmative responsibility to conduct themselves (on duty as well as off duty) in a manner that does not bring public image or trust into question. The member's right to privacy does not create an obligation on

management to finance those rights at the expense of effective, efficient, or safe operations of this agency.

02 Aiding Other Members

Members shall, during the line of duty, come to the aid of another member when a request or need is made known.

Business necessity for this standard

The nature of public safety work frequently requires the support, assistance and safety of other members. Knowing this support will be rendered in time of need promotes and maintains morale and a sense of well-being among all members.

03 Alcohol Use and Related Conduct

Members shall not possess or consume alcoholic beverages on duty or while in uniform on duty or off duty. Nor shall any member consume alcoholic beverages in proximate time to his or her reporting time for duty or report to duty with evidence of having consumed any alcoholic beverage.

Business necessity for this standard

The consumption or possession of alcoholic beverages by public officials is highly scrutinized by the public. Improper and excessive uses of such chemicals lead to severe criticisms of this agency and of all its members. Because a large portion of public safety work depends on the member's ability to evaluate critical situations and make judgments that often affect public confidence, life, liberty, and safety, it is critical that judgments be as unimpaired as practicable. The effects of alcoholic beverages interfere with this decision-making ability.

04 Maintaining an Acceptable Level of Availability for Work

Each member must maintain a level of availability for work during any regular reporting period that is at least that of the work unit's calculated average for the reporting period.

Business necessity for this standard

Public safety work requires team effort, and each member plays an important part as a member of the team. Unless members are regularly available for duty, work cannot go on effectively or efficiently. Excessive absenteeism causes unnecessary increases in official operating expenses. Members who are

excessively unavailable for work (regardless of cause) force others to carry their extra loads as well as tie up job opportunities and positions for more available personnel.

05 Committing or Condoning Illegal or Forbidden Harassment

Illegal or forbidden harassment (e.g., sex, race, religion, national origin, ethnic, disability or age) are prohibited as a basis for conduct, behavior, or decisions affecting another member's or potential member's terms or conditions of employment. Members shall not use sex, race, religion, national origin, ethnic background, disability or age in their words, actions, gestures, conducts or behaviors that could reasonably be construed or perceived by another member or potential member as hostile, offensive or intimidating.

Business necessity for this standard

It is management's right and responsibility to channel, control, and otherwise prohibit member behavior or conduct that has the potential to cause employer liability or disruption in the work force or to subject management to civil liability for violations of a member's civil rights. On-the-job or job-related sexual, ethnic, racial, national origin or religious harassment is a serious violation of a member's, or potential members, civil rights. Civil courts hold employers and members highly accountable and liable for controlling behavior and conduct in these areas.

06 Committing Unsafe Acts or Endangering Self or Others

Members shall not unlawfully commit acts or behave in such a manner that has the potential for endangering or injuring themselves, property, or another person.

Business necessity for this standard

Safe behavior in public service work is paramount due to the level of public trust and the nature of the equipment involved (e.g., firearms, motor vehicles, impact tools, chemicals, etc.). Unsafe behavior and unsafe use and handling of equipment significantly increases the risk of injuries to citizens and personnel plus increases the risk of potential liability for this agency.

07 Conflicts of Interest

Members shall not create conflicts of interest or potential conflicts of interest with the duties and obligations of their positions within this agency.

Business necessity for this standard

Public service work requires that members do not compromise the authority, integrity, trust, or confidence inherent in their offices.

Public safety officials have easy and often uncensored and unquestioned access to people, information, resources and positions of trust not easily available to the general citizen. This "freedom of office" must be governed and controlled if the public trust is to be preserved. Failure to do so will severely restrict the ability of this agency to provide its services in an effective and efficient manner. When conflicts of interest occur between the member's private rights as a citizen and the privileged rights attributed to the member's position with this agency, management attempts to bring about a reasonable balance, if possible. When this balance cannot be made and the members' interests are in promoting their own personal interests, management must initiate action designed to promote the mission of this agency.

08 Cooperation with Members and Other Officials

Members are required to seek affirmative ways to cooperate and work with other members, other public officials, and members of any organization with whom the member or this agency needs to have a good working relationship in order to deliver lawful, effective, efficient, and safe services.

Business necessity for this standard

The need to work in a cooperative manner with members of other agencies and public officials is self-evident. In today's society, the effective, efficient and safe delivery of public services requires a coordinated effort of all members and public service agencies.

09 Supervisors Shall Display Respect Towards Subordinate-Ranked Personnel

Supervisors shall treat subordinates with the same courtesy and respect that is required of subordinates to display to supervisors. Criticisms of a member or a member's performances will be made directly to the subordinate and, when practicable, in a private setting.

Business necessity for this standard

Members who are treated with respect, concern, and courtesy are typically better performers and have higher morale. Supervisors who respect subordinates and limit criticisms to unsatisfactory work performances obtain higher levels of member cooperation than those who direct their criticisms at the member's person.

Because supervisors are management's representatives, higher levels of performance are expected of them in this area; and they are expected to set a positive example for others to follow.

10 Discriminating or Establishing Patterns of Discrimination in the Performance of Duties

In words, deeds, gestures, performance of jobs, duties, tasks and delivery of services, members shall not discriminate; nor shall they establish a pattern of adverse impact in the delivery of services when such discrimination has a basis in such areas as a person's sex, ethnic background, race, color, national origin, lifestyle, preferred sexual orientation, religion, criminal history, age, disability or social status.

Business necessity for this standard

Public members must strive to maintain neutrality in the performance of duties and delivery of services to all persons regardless of their personal characteristics, social status, or work conditions. Discriminatory services and treatment of all citizens creates a serious threat to the well-being of all as well as exposes this agency to the possibility of civil and/or criminal action.

11 Dishonesty or Untruthfulness

Members shall not lie, give misleading information, or falsify written or verbal communications in official reports or in their actions with another person or organization when it is reasonable to expect that such information may be relied upon because of the member's position or affiliation with this agency.

Business necessity for this standard

Public work is based on public trust and confidence. Performance standards in this area are much higher for public members than for the ordinary citizen. History has shown that having lost trust in its elected or appointed officials, the public is quick to react, often resulting in reductions in operating budgets, external review boards, replacement of officials, and in some cases abolishment of the organization.

12 Displaying Competent Performance and Achieving Competent Performance Results

Members shall willfully display competent performance and consistently achieve competent performance results on all assigned or assumed job responsibilities, duties and tasks

Business necessity for this standard

In a public safety organization where much of the work effort involves citizens' liberties and physical safety, incompetent performance cannot be tolerated. When incompetent performance is discovered, its source must be dealt with effectively and efficiently or the potential of damage or injury exists. When this potential occurs, the organization runs the risk of incurring severe criticism, the loss of public trust, and the creation of civil liability.

NOTICE: As the term is used here, competency is a characteristic of a performance outcome, not a characteristic of an individual. Members are hired to achieve results; and if a member brings about an acceptable performance outcome, he or she has displayed the ability to apply his or her combination of knowledge, skill, and attitude within the context of the situation to bring about a useful outcome for the organization. Knowledge, skill, and attitude are useless to the organization if the member is unable to apply them in a productive manner.

13 Establishing Patterns of Absenteeism

Members shall not establish patterns of absenteeism. Establishing a pattern of absenteeism is a violation of official standards regardless of whether any part of the absenteeism within the pattern has been approved or disapproved by management.

Business necessity for this standard

All absenteeism affects the effective, efficient, and safe operations of this agency. The nature of public safety/security work requires a cadre of workers capable and ready to handle any established or expected service demanded by the public. Public personnel have specialized and specific training that cannot be easily replaced or substituted by other persons, and replacement or substitutions are usually difficult for management

Management accepts the fact that a certain amount of "planned absenteeism" will occur in any organization, and in many cases the causes are justified by the nature of the individual and specific circumstances existing at the time. However,

when a member establishes patterns of absenteeism, management interprets this as substantial evidence of abuse and violation of this standard.

14 Physical and Mental Readiness to Perform Primary Duties and Tasks

Members shall report to work and while working remain mentally, physically, and emotionally ready to assume and competently perform all their responsibilities, duties, and tasks.

Business Necessity for this Standard

Effective, efficient and safe public service depends on members being ready to perform competently and effectively at a moment's notice. Public trust and quite often threats to member safety can occur in a public safety organization if management had to wait for nonperformance to occur before testing and monitoring for readiness. It is reasonable and logical to assume that members who are physically and mentally ready to perform will be better performers than those who are not as physically and mentally prepared.

Members who lack the physical and mental capabilities to assume the responsibilities and duties expected of their jobs create a public safety hazard for themselves as well as others who may depend on their performance to provide an effective, efficient and safe protective service.

It will be job tasks that are performed on a regular basis that are used to determine in part the expected level of the member's fitness and mental and emotional readiness. For example, it is reasonable to expect a uniformed member who encounters physical exertion on a regular basis to maintain a higher level of physical and mental readiness than perhaps an administrative member whose regular duties are more sedentary in nature

Conversely, the non-uniformed member who deals daily with administrative decisions is expected to be able to handle higher levels of administrative stress than perhaps the patrol officer. It is reasonable to expect differences in their levels of performance because of the priority and repetitive nature of their daily tasks.

15 Giving a Full Day's Work for a Full Day's Pay

Members shall give a full day's work for a full day's pay and not establish patterns of non-productive work time.

Business Necessity for this Standard

The concept of expecting members to give a full day's work for a full day's pay is heavily imbedded in American labor management. Although public work is typically reactive in nature, a large portion of non-responsive work time can be spent performing self-initiated work. It is during self-initiated work periods that the preventive and deterrent nature of protective and safety services is achieved and provides the greatest opportunities to effectively and efficiently deliver services. The concept of a full day's work for a full day's pay does not mean members are expected to have identical levels of work from one day to the next. However, work patterns do exist and an analysis of data on a monthly, quarterly, semiannual, or annual period provides a descriptive picture of the amount and type of work that can be reasonably expected from members who are truly giving a full effort.

16 Insubordination

Members shall willfully observe and obey the lawful verbal and written rules, duties, policies, procedures, and practices of the Bryant Police Department. They shall also subordinate their personal preferences and work priorities to the lawful verbal and written rules, duties, policies, procedures and practices of this agency, as well as to the lawful orders and directives of supervisors and superior command personnel of this agency. Members shall willfully perform all lawful duties and tasks assigned by supervisory and/or superior-ranked personnel. Direct, tacit or constructive refusal to do so is insubordination

Business necessity for this standard

Employment is a mutual exchange of interests and benefits between management and its members. In exchange for the privilege of employment and paid compensation, management has the right to expect members to willfully perform the duties and tasks of their positions or any other task lawfully assigned and achieve effective and efficient performance results. It is reasonable to expect members to obey operational directives and the orders of the agency's supervisors. When disagreements between management and members occur, management has the right to expect members to follow the accepted labor principle of "obey now and grieve later."

Insubordination and insubordinate behavior are recognized by labor practices to be among the most serious offenses. If insubordination is allowed to go unchecked, management loses control and authority over its work force

17 Knowing, Observing, and Obeying All Directives, Rules, Policies, Procedures, Practices and Traditions

Members shall display an affirmative, consistent effort to observe and comply with the directives, rules, policies, procedures, practices and traditions

established for the effective, efficient, and safe operations of this agency. This standard applies to policies, procedures, and practices that are written as well as those established by past patterns or practices.

Affirmative effort as the term is used here means to self-initiate acceptable ways to comply. In other words, look for ways to comply with the standard and not look for the exceptions to the standard.

Business Necessity for this Standard

Policies, procedures, and practices are management's tools to achieve overall official efficiency and effectiveness in day-to-day operations and decision making. They are designed to communicate management's intent and to help management focus its resources.

18 Observance of Criminal and Civil Laws

Members shall obey the constitutional, criminal and civil laws of the city, county, state, and federal government.

Business necessity for this standard

Service and protection of the public, impartial administration and carrying out of duties, observing and obeying the very laws sworn to uphold, and providing equal service to all are covenants public officials have with citizens and are bound to honor if they wish to remain in public office. Officials who violate those very laws that they are sworn to uphold and observe destroy public faith and respect for this agency and weaken this agency's ability to perform its service mission.

19 Courteous and Respectful Behavior Toward Positions of Authority

Members shall be subordinate and display courtesy and respect in words, deeds, gestures, and actions towards personnel holding higher levels of official authority.

Business Necessity for this Standard

The purpose of supervisory positions is to ensure reasonably that the mission, goals and directives of this agency are carried out in an efficient, effective, and safe manner as well as to provide accountability for the performance of the work unit.

Management requires subordinates to display respect and courtesy to higher positions because it provides a sense of order as well as serves as a tangible indication that subordinates are willing to subordinate personal priorities, goals,

and objectives to the needs and mission of this agency. In addition, the willingness and ability of a member to subordinate personal interests and to display respect and courtesy to a supervisor is a reasonable assessment of the member's capabilities to set aside personal feelings and priorities when dealing with citizen

20 Use or Unlawful Sale or Possession of Illegal or Unauthorized Drugs

Members shall not unlawfully possess, sell, consume, use or assist in the use of any illegal or unauthorized drugs or medications on duty or off duty. Nor shall any member consume any unauthorized drug or medication in proximate time to his or her reporting time for duty, nor shall he or she report to duty with evidence of having consumed such drugs or medication

Note: Unauthorized means any substance, drug or medication that is illegal to possess as well as any legal substance, drug or medication that is used without medical approval in violation of Policy.

Business Necessity for this Standard

The illegal and improper use of drugs is a national problem. Public officials who are known to use illegal drugs or use authorized drugs in an improper manner subject this agency to severe public criticism and damage the image of the total agency. By its very nature, public safety work depends on the member's ability to evaluate critical situations and make judgments that affect public confidence and often citizen's lives, liberties and safety. It is critical that judgments be as unimpaired as practicable and free from the adverse effects of any drugs

21 Use and Care of Property and Equipment

Members are accountable for the proper use and care of any property or equipment assigned to them, used by them, or under their direct or constructive care.

Business necessity for this standard

Constructive care means caring for equipment not being used, found, left unattended, or unsupervised. All members are accountable for assuming the care for such equipment and are required to take action affirmatively to return it to its place of proper storage.

Property means tangible and intangible ownership of goods, rights, or privileges of this agency (e.g., tools, weapons, copyrights, logos). Equipment is the tool by which this agency is able to accomplish its objectives and mission and represents a capital investment of public resources.

Management has the specific right and inherent interest in assuring the public that its equipment will be cared for and used in an effective, efficient and safe manner. Part of this responsibility includes designating what equipment will be used, how it will be used, who shall and shall not use Departmental equipment or property, and how it shall be cared for while entrusted to a member.

ILLUSTRATIVE EXAMPLES OF NON-VIOLATIONS

On the next several pages are non-exclusive listings of what management considers being illustrative examples of non-violations of the Uniform Standards of Conduct. A non-exclusive listing means that management, by publishing these listings, is not attempting to state all possible examples. Others may be applied, and the list is subject to periodic revision as deemed necessary by management.

These examples are provided for the sole purpose of assisting member understanding of the types of actions that management intends to prohibit or command.

Each member is required to review the Uniform Standards of Conduct and these examples periodically. If questions remain concerning what behaviors or conduct could be construed to be non-violations, members have an affirmative duty to bring their questions to management to avoid the potential of violating a standard.

Important notice, employees must read: By providing these examples, management does not intend to create an exclusive listing of all possible examples of non-violations of its standards. Examples are used to promote the connotative meaning of standards and other examples may apply. Standards and examples are subject to periodic change as deemed necessary by management.

Uniform Standards of Conduct
Non-Exclusionary Listing of Non-Violations

01 Affirmatively Promoting a Positive Public Image

Conduct off duty outside the community when the employee is not identified with this Department may be an exception if the conduct is not discovered by the general public or does not appear on the record associated with this department.

Off-duty conduct or behavior (non-criminal in nature) that has no impact or probable impact on the effectiveness or efficiency of this agency.

On-duty conduct or work behavior that is questioned by any person and through a formal administrative response can be honestly explained and justified by the business necessity of the situation existing at the time.

02 Aiding Other Members

Attempting to avoid responding to a call (giving a supervisor the reasons) if a prisoner is in the vehicle or under escort within a detention facility.

Attempting to avoid responding to a dispatched emergency call when the vehicle has insufficient fuel to respond appropriately and the deficiency is not the responsibility of the employee involved.

Being injured to such an extent that physical assistance would be impossible or impractical.

Not responding to situations in which a similarly trained and experienced member (based on the facts known at the time) would not suspect or be led to believe that assistance was necessary.

Refusing to assist another in what would amount to a violation of law.

03 Alcohol Use and Related Conduct

Lawful possession through duty necessity is not a violation of this standard.

Off-duty consumption within the privacy of the employee's residence, or in a cafe or tavern when the conduct has no probable adverse impact on the department's image.

Special events (out of uniform) when no reasonable expectations of assuming active duties exist, and the purpose is to establish work contacts or promote public relations (e.g., social events or gatherings).

04 Maintaining an Acceptable Level of Availability for Work

Approved bereavement leave.

Approved time in training, special work, or educational assignments.

Earned vacation time.

Minimal required military commitment time as permitted by law.

Personal days when used according to policy.

Time off for jury duty.

Time off on approved disability (e.g., serious injuries in the line of duty, pregnancy).

05 Committing or Condoning Illegal or Forbidden Harassment

Language (not slang) in reports or other communications that provides standard descriptions of witnesses, suspects, and others; for example, three black males, one white female.

The telling of stories or jokes that do not have an illegal basis (such as sex, race, ethnic, national origin, religion, sexual preference, age, handicap).

06 Committing Unsafe Acts or Endangering Self or Others

An act where risks occur because the employee has not received training comparable to that of others.

Assigning a member to perform a task or duty for which he or she has received the reasonable training or to assign equipment to use that is considered adequate under a reasonable standards rule is not a violation of this standard.

Equipment malfunctions when such malfunctions are beyond the control of the member.

Life-threatening situations where the probable consequences or actual consequences (as judged by a reasonable member) of committing the unsafe act are less dangerous than the actual or probable consequences of failing to perform.

07 Conflicts of Interest

Authorized off-duty employment that does not have a reasonable potential of interfering with work schedules, performance of job tasks, or the department's mission.

Freedom of speech and associated issues, provided the exercise of such rights does not conflict with this agency's business necessity (the member must establish the elements of "public concern").

Refusal to follow management's request to discontinue a conflict of interest situation is not a violation of this standard; these incidents are violations of the insubordination standard.

Responding to an emergency, while on duty, of a personal nature (e.g., plumbing leak at home) if the supervisor verifies and approves the necessity and another's safety or public services are not at issue.

The right to associate with any person whose reputation, criminal history, moral character, or vested interest is not in conflict with the goals, objectives, ethics, or mission of this agency.

The right to join any group or association that does not have as its political doctrine the unlawful overthrow of the United States government or does not advocate unlawful criminal or civil actions against any individual or social group.

The right to vote in public elections, primaries, or referendums.

08 Cooperation with Members and Other Officials

Directing requests through the established Chain of Command when their approvals are necessary.

Members are not required to compromise professional integrity to gain the cooperation of another individual or organization.

Supervisors who use legitimate supervisory authority to direct and inform members of the consequences of their failure to comply with management's lawful directives is not a violation of this Standard, provided comments are directed at the member's performance shortcomings and not at the employee's persona.

09 Supervisors Shall Display Respect Towards Subordinate-Ranked Personnel

Humor, of a non-offensive manner, to relieve tension or stress, is not intended to be a violation of this standard. (NOTE: Should a particular member become the victim of targeted harassment, a violation of this standard exists).

Performing supervisory duties with respect to reprimands, counseling, etc., is not a violation of this standard as long as it conforms to good personnel relations practices.

Reacting during the excitement stage of an emergency to a subordinate without courtesy when the member initiates disrespectful, offensive, or threatening behavior towards the supervisor.

10 Discriminating or Establishing Patterns of Discrimination in the Performance of Duties

After a crime involving a black man, woman, Hispanic, etc., with personal identifying characteristics, the officer stops suspects with similar characteristics.

Segregation of known gang members, witnesses and others within the public safety facility for safety and business necessity.

Concentrated enforcement activity because of previously established violation

patterns.

Selective enforcement programs for specific violations of law, codes, or ordinances.

11 Dishonesty or Untruthfulness

Filing information that proves to be wrong when the member can provide substantial evidence that he or she had no intent to be in error.

Minor omissions or errors on reports or cases that have no significant impact on outcome and when the member has not been working with or has not worked with such reports or cases for a period of time.

Redirecting a criminal suspect or detainee's, or a potentially dangerous suspect or detainee's attention or focus in order to reduce the threat of injury, disruption of order, or jeopardizing of an important investigation is not a violation of this standard.

12 Displaying Competent Performance and Achieving Competent Performance Results

A member who asks questions and is not able to competently perform a duty or task because he or she has not had the training or experience available to the typical successful performer who does similar duties or tasks.

This standard is not intended to include those times when productive performance drops for a short period of time because of personal problem provided the employee recovers in a reasonable period of time (e.g., a few days or weeks).

13 Establishing Patterns of Absenteeism

Absenteeism due to restricted or light duty because of job-related injuries provided the associated time off does not establish an approved attachment pattern with regularly scheduled time off.

Annual pre-planned vacation time in accordance with leave policy.

Attendance at periodic training or special details that are prearranged, recognized, and approved by management.

Observance of scheduled days off.

Sick time used by members who have a serious (life-threatening) illness or injury to self or immediate member of the family shall not be calculated into any pattern

as long as such illness or injury is properly documented, the nature of the injury or illness is certified by a licensed physician approved by the department and such use is approved by management. (NOTE: All such approvals are subject to management audit and change).

14 Physical and Mental Readiness to Perform Primary Duties and Tasks

Failing to occasionally perform at peak performance, especially after a recent shift change is expected. However, the member never relinquishes the responsibility for adequate performance regardless of conditions.

15 Giving a Full Day's Work for a Full Day's Pay

Low productivity of a short-term nature (e.g., a day, week and perhaps even month) when atypical work conditions or situations exist.

Members given compensated time for the interruption of time off for such things as testifying in court, coming out to work early, etc., are not in violation of this standard.

Short-term (not exceeding 30-45 days) situations where the member has undergone a traumatic personal event (e.g., death in the family, divorce, severe injury on the job, involvement in the taking of a life, etc.).

16 Insubordination

Leaving an assigned area in situations where duty requires it and a reasonable effort to contact the supervisor has failed.

Refusing to obey unlawful (criminal or unconstitutional) directives. Mere belief on the part of the member that a directive was criminal or unconstitutional will not protect a member's job if such belief fails to be established in a later hearing.

Refusing to perform tasks that create an unreasonable safety hazard for which a member has not been trained or adequately equipped to handle safely.

17 Knowing, Observing, and Obeying All Directives, Rules, Policies, Procedures, Practices and Traditions

Deviations from policies, procedures, and practices (but not rules) may be permitted provided the member can provide (in writing) substantial proof that such deviations were necessary to business necessity.

Members who by virtue of inexperience (e.g., probationary or totally new job assignment) could not be reasonably expected to know the directives associated with the performance.

18 Observance of Criminal and Civil Laws

A minor infraction of a law (e.g., the failure to renew a license plate, motor vehicle inspection), would not normally be considered a violation of this Standard, provided they do not thwart management's goals to promote a positive public image.

Legislated exemptions (e.g., the operation of emergency vehicles under emergency conditions, the right to use force to effect a lawful arrest or detention, emergency medical response or hazardous materials spill).

19 Courteous and Respectful Behavior Toward Positions of Authority

Going to a federal, state, or local court or civil rights commission to report a legitimate violation of civil rights without going through the Chain of Command.

Merely asking questions concerning a supervisor's directions is not a violation; however, consistently challenging management's directions does display disrespect for authority.

Not following the Chain of Command when the immediate supervisor is part of the problem (particularly in cases of harassment), provided the member follows established procedures to bring his/her problem to the attention of another management member.

20 Use or Unlawful Possession or Sale of Illegal or Unauthorized Drugs

Prescription medicine permitted for use by an approved physician and management and that is used in the manner in which it is prescribed.

21 Use and Care of Property and Equipment

Any equipment damaged, torn loose, or damaged as a result of an altercation that was properly placed, secured, stored, or handled is not a violation of this standard. Unique uses of equipment in an emergency situation to save a life or prevent the potential of serious life-threatening injury is not a violation of this standard.

Unique uses of equipment under abnormal or emergency conditions to facilitate the saving of a life or prevention of further injury or serious damage to another person or property.

ILLUSTRATIVE EXAMPLES OF VIOLATIONS

On the next several pages are non-exclusive listings of what management considers to be illustrative examples of violations of the Uniform Standards of Conduct. A non-exclusive listing means that management, by publishing these listings, is not attempting to state all possible examples. Others may be applied, and the list is subject to periodic revision as deemed necessary by management.

These examples are provided for the sole purpose of assisting member understanding of the types of actions that management intends to prohibit or command.

Each member is required to review the Uniform Standards of Conduct and these examples periodically. If questions remain concerning what behaviors or conduct could be construed to be violations, members have an affirmative duty to bring their questions to management to avoid the potential of violating a standard.

Important notice, employees must read: By providing these examples, management does not intend to create an exclusive listing of all possible examples of violations of its standards. Examples are used to promote the connotative meaning of standards and other examples may apply. Standards and examples are subject to periodic change as deemed necessary by management.

Uniform Standards of Conduct

Non-Exclusionary Listing of Violations

01 Affirmatively Promoting a Positive Public Image

Causing a scene in a restaurant when a discount on meals is not given. (NOTE: This may also be a conflict of interest; see STANDARD 07.)

Consistent complaints from the member's neighbors concerning the member's behavior as it relates to violations of law.

Controversial conduct displayed on or off duty that brings public criticism and causes management or supervisory personnel to spend an atypical amount of time and management cost to investigate or respond to the criticism.

Failing to identify self, badge, and identification card and number to any member of the public. (NOTE: This does not include identifying self if working undercover or when the member's safety would be endangered.)

Failing to keep equipment clean and in proper order.

Failing to speak courteously to members of the public or treat them courteously (e.g., failing to give badge number when requested to do so, not letting a violator(s) ask questions about points of law or about the nature of the offense.

Failure to present proper grooming, uniform or dress appearance while on duty or representing this agency.

Loud and crude language in front of the public when such language has a direct and detrimental impact on public image.

Public criticisms of departmental operations when such actions cause the department to suffer the public's loss of faith and being unable to provide substantial evidence those actions were in the public's best interest.

Use of tobacco products in any form while meeting the general public on duty or in uniform, particularly while conducting official agency business.

Smoking in any place where smoking is prohibited.

Taking criticisms of the agency's operations to the general public when such actions cause the department to suffer the public's loss of faith and when the member cannot show that such actions were in the public's best interest.

Using profane or abusive language in front of members of the public.

02 Aiding Other Members

Establishing a pattern of being habitually not available or unable to respond to a request for assistance or to take a call

Failing to self-initiate an immediate and appropriate response in an emergency situation where another comparably trained employee with similar job responsibilities would self-initiate an immediate response without waiting to be told to do so by a supervisor, peer or dispatcher.

Responding to a request for assistance and then not seeking ways to provide such assistance.

The failure to conduct an inspection for another member or in another member's area when requested to do so.

The failure to participate as a backup for another member or the repeated dependence on another member to take the lead in potentially injurious or dangerous situations.

The failure to respond when a request for a backup is made by another member, or division, particularly if the failure was due to an unauthorized absence from duty or being out of an assigned work area.

The failure to respond when a request for a service is made by another member or division, particularly if the failure was due to an unauthorized absence from duty or being out of an assigned work area.

Through lack of self-preparation, failing to know enough about what is going on to do a job efficiently or effectively, or cause others to be inefficient or ineffective in the performance of duties.

03 Alcohol Use and Related Conduct

Alcohol consumption during assignments or authorized social events when the blood alcohol level exceeds the state's presumptive level or the member's behavior indicates that the member is under the influence of alcohol.

Consumption of alcohol during off duty while on work standby and, if called out, not being able to report to duty without violating this standard.

Reporting to or remaining on duty with the smell of an alcoholic beverage on one's breath or emitting erratic behavior that would indicate the member was under the influence or effects of an alcoholic beverage.

04 Maintaining an Acceptable Level of Availability for Work

All unauthorized absences.

Consistently scheduled personal appointments that coincide with scheduled duty time.

Failing to attend a scheduled training course or being absent for any period of time from a scheduled training course without direct approval from appropriate authority.

Reporting late for duty after receiving notice to correct; habitually unavailable, more so than the typical employee, for the assignment of overtime.

Time lost because of reporting to duty unfit or not ready for duty. This includes physical or mental fitness, and the failure to bring or wear necessary equipment or uniform.

Time lost doing re-work because such work was not completed properly the first time.

Time lost sleeping, loafing or watching television during restricted times on the job.

Time spent conducting personal business on work time.

Time spent correcting deficient work after receiving notice to improve.

Time spent on unauthorized tasks.

Time spent on extended lunch or work break after receiving notice to correct.

05 Committing or Condoning Illegal or Forbidden Harassment

A supervisor giving an atypical amount of preferential or non-preferential job assignments or favorable or unfavorable considerations to an employee with whom he or she currently has or has had a personal relationship.

Repeatedly asking an employee for dates once that employee has expressed no interest in starting or continuing a personal relationship.

Fails to demonstrate positive efforts to get along with a member of another race, sex, religion, national origin or refusing to work with such persons.

Inability to get along with an employee of another race, sex, religion or national origin, or refusing to work with such persons.

Making slurs based on sex, race, religion, national origin, age, physical disabilities, sexual preference or ethnic background to or about employees.

Posting derogatory graffiti, cartoons, or script on bulletin boards, chalkboards, walls, locker rooms, or vehicles, or failing to remove, or arrange for the removal of such prohibited graffiti, cartoons, or illustrations.

Telling sexual, racial, ethnic, national origin or religious, sexual preference, age or handicap jokes or stories.

06 Committing Unsafe Acts or Endangering Self or Others

All behaviors regulated or prohibited by specific guidelines, policies, procedures and practices that are designed to prohibit unnecessary risk to all persons' safety.

Allowing untrained or inexperienced employees or civilians to use equipment that has the potential of being damaged or injuring any person.

Being assigned to assist as a backup and habitually failing to be able to provide support or assistance is substantial evidence that the member is violating this standard.

Being on duty and failing to keep aware of events and circumstances ongoing during the shift that have reasonable expectation of causing a safety concern or others or self.

Failure to properly search prisoners.

Failure to properly restrain prisoners during transport.

Continuing a chase for a minor violation once a license number and driver identification are known and substantial evidence exists to indicate the person can be apprehended later on with less public endangerment.

Failing or refusing to wear a seat belt properly.

Failing to drive defensively, resulting in a chargeable motor vehicle accident or in the department's receiving a substantiated complaint.

Failing to notify the dispatcher of a location, particularly on a traffic stop or encounter with a suspicious person and during any prisoner transport.

Failing to provide known information or withholding information that results in another member or person being injured or subject to an unnecessary safety or health risk.

Failing to report damaged or dysfunctional equipment that has the probability of endangering self or others.

Handling, aiming, firing, unloading or loading a weapon contrary to established policies or procedures (includes accidental discharges of firearms, drawing weapons on citizens without reasonable cause to believe that the citizen is life-threatening).

Horseplay (e.g., the use of equipment for purposes not specifically designed or pranks that create the possibility of injury).

Leaving security doors open, ajar, or defeating the locking mechanism.

Leaving unsecured or improperly stored a weapon or potential weapon.

Introducing any weapon, chemical agent, or unauthorized device into a detention facility (Exception, e.g. authorized use during an emergency).

Making oneself unavailable for duty (e.g., leaving the station without notifying the dispatcher and immediate supervisor, not answering a radio when called, or unplugging the telephone to avoid taking a call, consistently taking longer than normal comfort breaks).

Purposefully going out of service (e.g., not answering a radio when called, unplugging the telephone to avoid taking a call, logging out of service) when substantial evidence indicates another member or person needs assistance.

The unauthorized and unnecessary divulging of information, communications or correspondence that identifies an investigative official.

Unauthorized as well as unnecessary divulging of information, communications, or correspondence that identifies or suggests the identification of an informant or undercover member of this agency or any other investigative official.

Failing to provide prisoner information upon detention pertaining to known, but unrecognizable facts (e.g., medical, suicide or security risk).

Unsafe and/or improper handling of equipment that carries a reasonable risk of endangering persons or property.

07 Conflicts of Interest

Accepting gratuities or rewards from any person or business without the authorization of the Police Chief.

Soliciting gratuities or rewards from any person or business.

Engaging in an illegal work slow-down, sit-down, or strike.

Failing to perform a duty because of personal interests.

To influence or arrange the outcome of any citation or prosecution by unlawful means.

Giving out unauthorized information or information in violation of policy to any person (e.g., news media, attorneys, bondsmen, parents).

Having a substantial interest in a business that does business with the employing governing body, without exposing such interest to the governing body.

Incurring financial liability or obligations for the department without job authority or written permission to do so.

Owning a business in whole or part that provides a service or product that conflicts with or jeopardizes the mission, goals or objectives of the department.

Performing a secondary job or private work while on duty (such as making business contacts, conducting follow-ups on outside work, delivering correspondence, selling).

Performing substandardly and holding a secondary job is substantial evidence that the secondary job is a conflict of interest in part or in whole.

Providing a secondary employer or employees of a secondary employer with special governmental services or treatment.

Purchasing from or for a prisoner or giving or accepting gifts from or for a prisoner.

Recommending a contractor, engineer, builder, architect to disaster victims.

Recommending the private or professional services of an attorney, bondsman, wrecker driver, etc., to a citizen, victim or prisoner.

Releasing or providing access to administrative or public information and/or documents or records without complying with established administrative procedures or laws governing the release or controlled release of such information.

Soliciting for any purpose on public premises without proper authorization.

Supervisors who place themselves in a financial obligation to a subordinate violate this Standard if the subordinate attempts to use such circumstances to gain special favors.

Using information gained from professional duties for personal gain.

Working for an individual or establishment that has a community or departmental reputation for violence, crime, vice, illegal drug trafficking, etc.

08 Cooperation with Members and Other Officials

Failing to seek affirmative ways to establish a working relationship with a member, or a member of another organization when it is found that such failure resulted in ineffective, inefficient or unsafe performance of the member's duties and responsibilities.

Failing to seek affirmative ways to establish a working relationship or share work-related information with a member of another section, division, bureau or work unit when it is found that such failure resulted in ineffective, inefficient, or unsafe performance of any member's duties and responsibilities.

Refusing to turn over a scene or incident to another agency that has greater or more appropriate jurisdiction.

Refusing to turn over care of an injury victim to certified emergency medical personnel when no substantial evidence exists to doubt the personnel's ability to handle the victim competently.

Threatening, intimidating, coercing or interfering with the work performance of another.

09 Supervisors Shall Display Respect Towards Subordinate-Ranked Personnel

A supervisor discusses a private conversation with another individual who has no business necessity to know about the conversation. (NOTE: The supervisor is required to inform the member prior to engaging in such a conversation whether or not the conversation will be relayed to other parties as well as the business necessity for such action.)

Criticisms directed at the member and not the member's performance or performance results (e.g., "there is no place in public service for your kind," etc.).

Failing to find a private place to speak with a member about performance problems or criticizing the member or the member's performance in front of others who have no need to know about the problem.

Gossiping or condoning continued gossip by others, about a member to other members or supervisors.

Having a problem with a subordinate and not coming to him/her to deal with it directly, using another person to convey dissatisfaction with the subordinate's performance.

Supervisor consistently admonishes the subordinate without full knowledge of the situation or circumstances of the situation or problem.

Using group meetings to criticize other members. (NOTE: This does not prohibit discussing important information of a performance nature when others at the meeting need to know the information to perform their jobs.)

10 Discriminating or Establishing Patterns of Discrimination in the Performance of Duties

Not patrolling in select neighborhoods compared to other members responsible for patrol of a particular neighborhood provides substantial evidence that this Standard is being violated.

Failure to remain impartial when handling disputes.

Exercising favoritism, as evidenced in the selection of work assignments and schedules for a specific individual or group of individuals.

The activities of an officer when compared to the typical activities of the work unit show a disproportional impact on a specific demographic group or against a specific individual or group of individuals.

11 Dishonesty or Untruthfulness

Conducting a performance evaluation in a manner that does not comply with the policies governing performance evaluations or does not comply with the spirit or intent of the evaluation process.

Covering up or purposefully failing to report damage or loss of equipment.

Failing to conduct a professional investigation and, because of it, an innocent person is prosecuted. (NOTE: This may also be a violation of STANDARD 12, the competency standard.)

Falsifying a job application, activity records, activity reports, attendance records, certification records, public documents, etc.

Falsifying a sick leave report, workers compensation or accident claim.

Falsifying any report in part or whole or failing to provide a complete and accurate report or account when it is evident to a reasonable and prudent person that a complete report would lead to a different conclusion.

Giving untruthful or misleading statements or partial truths during a legal proceeding, agency investigation, or administrative proceeding.

Intentionally claiming higher than appropriate damage to property on an official report to boost higher insurance payments. (NOTE: When intent is not an element, this behavior is an example of STANDARD 12 competency.)

Intentionally claiming higher than appropriate damage to property on an official report to render a structure dangerous or condemnable. (NOTE: When intent is not an element, this behavior is an example of STANDARD 12, competency.)

Making untruthful or misleading statements or partial truths about any employee, supervisor, command staff or their operations.

Providing any person with misleading or false information to avoid performance of duties or delivery of an expected service.

Requesting others to change or withdraw a report or notice, or causing the delay of any official communications.

12 Displaying Competent Performance and Achieving Competent Performance Results

A regular member having to be repeatedly told how to do the routine tasks of the job.

A supervisor violates this standard when he or she fails to correct a subordinate's infraction when such infraction is first made known or when the supervisor could have been expected by management to be aware of the problem.

Accepting and/or reporting information related to duties as true or factual without taking reasonable steps to verify the correctness and accuracy of the information.

Consistent failure to appear in full uniform or turn out gear.

Consistent failure to enter accurate report data on reports or into information storage files.

Consistent failure to pass regular qualifying exams or tests within the established time periods (e.g., firearms, emergency medical, knowledge of policies or procedures, certification examinations).

Consistent inability to comprehend or understand supervisory instructions, explanations, or directions for work performance through the normal communication channels or communications flow of the organization.

Consistently taking work breaks at times when it fails to promote the most effective and efficient flow of work going on at the time.

Failing to achieve consistently a minimum level of typical productivity on assigned tasks or management's chosen priority work tasks for the member or the members of the work unit.

Failing to conduct a performance evaluation according to procedure provided the failure is not due to actual or constructive intent (i.e., an act of insubordination).

Failing to demonstrate competent performance results on any assigned or assumed duty or task after receiving comparable training and experience as the typical member.

Habitually making the same types of mistakes and being defensive about accepting constructive criticism of performance.

Lacking purposeful intent, a member who consistently fails to respond to calls in a normal and timely manner displays in competency in his or her ability to manage autonomous work time and workloads.

Losing temper or composure and overreacting to another's verbal comments.

Not being equipped with proper tools, forms, or equipment to perform expected job duties and tasks when such items are available.

Repeated failure to complete reports when necessary information is available, after receiving notice to correct.

Taking frustrations out on others or failing to prevent such frustrations to lead to injury or damage to persons or property.

The failure to appear for hearings or trials without good cause and without giving advance notice to court officials.

Absences beginning or ending with specific shifts or time periods (e.g., preceding holidays, sports events, seasonal events).

13 Establishing Patterns of Absenteeism

Absences of short duration (less than three days) due to alleged sickness that are attached to scheduled days off or other scheduled absenteeism.

Establishing a pattern of scheduling doctor's appointments during busy or critical work times without displaying substantial written evidence that other times could not have been more appropriately arranged.

Consistently using sick leave hours within a short period of time in which they are earned.

Use of sick leave at a rate that consistently leaves the employee at or near zero (less than 16 hours).

14 Physical and Mental Readiness to Perform Primary Duties and Tasks

Behaving in a manner that would lead a reasonable person to suspect that the member's mental ability, attitude, or demeanor were atypical (e.g., hostile or offensive behavior, profuse anger beyond normal agitation).

Excessively using sick leave or time off taken due to illness or injury is direct evidence of the member's unreadiness to assume the duties, tasks and performances of the job.

Failing to pass any test or examination (e.g., fitness, drug, psychological) that is directly associated with the nature of the member's job tasks is substantial evidence of a state of unreadiness to assume the duties and responsibilities of the member's position.

Failing to perform an assigned task and an investigation into the matter reveals a lack of physical or mental readiness. This is substantial evidence of a violation of this standard.

Sleeping on duty. (NOTE: Acts of this nature usually violate other rules; e.g., STANDARD 04 Unavailable for Work, STANDARD 16 Insubordination).

15 Giving a Full Day's Work for a Full Day's Pay

Acting or behaving in such a manner that it unnecessarily disrupts the member's own performance or the performances of other members of the work force.

An analysis of a member's work record shows an established pattern of work productivity or non-productivity that is consistently associated with specific periods of time.

Consistently taking a longer than normal time on a task or job assignment which results in others having to handle the extra work load is "milking" the job to avoid carrying a fair share of the work load.

Failing to commence productive work at the beginning of the shift or stopping productive work prior to the end of the shift.

Failing to immediately resume normal duties (e.g., continuing to hang around for an additional period of time) after completing a call, normal break or other assigned detail.

Member consistently fails to self-initiate designed priority work during time not committed to demand tasks (e.g., dispatched calls, supervisory requests for sudden need-to-do work).

Non-productivity work period grouped around pay days; the last day of the work week; the first day back from normal weekly time off; days proceeding, following or in between holidays, etc.

Parking or hiding in out-of-the-way locations from the eyes of the public or supervisors when not on declared surveillance. (NOTE: Declared surveillance means the surveillance was prearranged with the supervisor or dispatcher has been notified.)

Productivity patterns that are grouped around the first hours of work and the rest of the work period show significant declines in work output.

Spending an atypical amount of time on station, leaving the field work for others to do.

Spending an atypical amount of time out of station, leaving the house-work for others to do.

The habitual non-productive member who consistently performs substandard work or performs below expectations, the member who works "hot" for a month or two and then works "cold" for a month or two.

16 Insubordination

Being absent without leave (AWOL) for a scheduled reporting time or from an assigned duty. (NOTE: See STANDARD 04 for a nonexclusive listing of examples that constitute AWOL)

Deliberate defiance of management's legitimate exercise of its rights.

Inciting others to react negatively to a lawful management directive or running management's decisions down behind management's back, causing disruption of the work force or creating a substantial risk of disrupting the work of another or affecting other's morale.

Leaving an assignment or assigned duty area without permission of the supervisor in charge.

Not responding to a call or delaying response to a call that has a history of false alarms.

Refusal to accept (directly or constructively) management's lawful directives or decisions (e.g., sign for the mission, code of ethics, oath of office, standards, policies or procedures). [NOTE: This Standard does not require that the member agree with management's directives. However, it does require that members comply.]

Refusing to comply positively (directly or constructively) with the lawful rules, policies, procedures, practices or directives of management.

Refusing to follow the requirements for the use of light duty or sick leave (NOTE: If sick leave is abused, the employee may expect to face departmental charges as well as criminal charges for theft in public office).

Refusing to perform assigned work duties or tasks for the position being held.

Refusing to perform the assigned work duties or tasks performed by the typical member in like or similar positions.

Refusing to report to a place of duty at the designated time and location.

Refusing to sign a performance evaluation review.

Refusing to submit to a lawful examination of body fluids or a chemical test when directed to do so by a supervisor.

Refusing to subordinate personal preferences to a supervisor's lawful directives or work instructions.

Refusing to turn in a report as specifically directed to do so by a supervisor or by a member in a superior-ranked position.

Refusing to work reasonable amounts of overtime or refusing to work overtime in an emergency situation. (NOTE: Having an established pattern of sick use and suddenly calling in sick prior to such assignments is substantial evidence of a violation of this rule.

Repeatedly being unable to be contacted for call-out when given standby notice.

Using the tactic of habitually asking for specific clarification of rules or directives that have the effect of slowing down work or frustrating supervisors or other members of the work unit. (NOTE: If circumstances indicate other conditions, STANDARD 12 may be used.)

17 Knowing, Observing, and Obeying All Directives, Rules, Policies, Procedures, Practices and Traditions

Consistent failing to know information in operational manuals, files, and agency directives.

Being the member who consistently gives the excuse, "I did not know it or see it," when no such problem exists for other members.

Using any firearms that are unauthorized by policies or procedures, or using any authorized firearms in a manner that is not authorized by policy or procedures.

Establishing a pattern of deviation from directives that is significantly different from the compliance rates of other members.

Failing to care for or protect the rights of all prisoners whether such prisoners are in the member's custody or when it is known or should be known that such rights are not being observed by others.

Habitually challenging policies, procedures, or practices without providing objective and documented facts (in written form) to support justification for such deviation.

18 Observance of Criminal and Civil Laws

Committing an unlawful search, seizure, or detention of another person or person's property.

Committing non-exempted infractions of traffic laws (e.g., driving over the speed limit, failing to observe traffic control devices, parking in unauthorized locations, failing to wear seat belts, etc.).

Inflicting punishment or mistreatment (includes both physical as well as mental) upon any person.

Non-exempted violations of any local, state, or federal criminal or civil codes or ordinances.

Refusing or failing to protect any person's civil rights when such need is made known or would have been known by a competent deputy.

Unprivileged publication of a false statement intending to harm the reputation of another member of this agency or any person in general (slander if done verbally and libel if put in written form.

Using excessive force to hold, affect an apprehension, arrest or detain any person.

Using prohibited devices, procedures, tactics or techniques to affect a holding, apprehension, arrest or detention of another. Members will be acting out of color of office without agency protection from civil liability in such independent actions.

19 Courteous and Respectful Behavior Toward Positions of Authority

After being instructed to do so, not addressing a superior-ranked member by his or her title, particularly while in public.

Failing to follow the designated Chain of Command to achieve work goals, objectives, mission, or otherwise resolve individual work-related differences (NOTE: Does not apply when the person in the member's Chain-of-Command is violating the employee's civil rights).

Failing to keep a superior in the direct line of supervision informed of pertinent information that affects or has the probability of affecting the effectiveness, efficiency or safety of any member, including self.

Using abusive language or gestures at, towards, or about a superior-ranked member this is particularly serious if committed in the presence of other members or made. Known to other members, or members of the public.

20 Use or Unlawful Possession or Sale of Illegal or Unauthorized Drugs

Involvement, either directly or indirectly, in the sale or distribution of any illegal drug, substance of abuse or related paraphernalia.

Not being able to account (through proper documentation) for any drugs or substance handled by the member.

Possession of illegal drug or substances of abuse, or using a substance in an abusive manner.

Reporting to duty or remaining on duty while displaying erratic behavior or actions that would lead a reasonable and prudent supervisor to believe the member was under the influence of drugs or medication.

The continued taking of a prescribed drug once the medical reason is no longer valid.

Use or possession of any unapproved drugs while on duty.

21 Use and Care of Property and Equipment

Failing to avoid damaging or purposefully damaging equipment.

Failing to perform routine and regular maintenance on assigned equipment.

Waste, misuse or indifference to the recommended application of any product or item supplied by the department.

Failing to report damaged or dysfunctional equipment. (NOTE: If the failure to report results in injury or high-risk danger to another person, or self, STANDARD 06 is the better charge.)

Leaving a departmental vehicle running and unsecured.

Misuse of radios by transmitting slang or other non-official communications

Private use of equipment without the approval of appropriate supervisory personnel.

Purposefully disabling or damaging equipment or equipment used by another without authorized cause.

Testing or using equipment in an unauthorized manner that results in damage.

Use of another's equipment without gaining the other member's prior approval.

Using special or restricted equipment without gaining proper supervisory authorization.

Secondary Employment	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard: **22.3.4; 22.3.5** ALEAP 4.05 Off-Duty Employment	
Date Implemented:	Review Date: 9/25/2025

I. Purpose: The purpose of this policy is to establish guidelines governing Extra Duty Details and outside employment by employees of this department.

II. Policy: It is the policy of this Department to allow employees the opportunity to perform Extra Duty Details within the scope of their job classifications and to allow them to engage in outside employment which does not conflict with their official duties.

III. Definitions

A. Extra Duty Details: Performance of law enforcement duties not within regularly scheduled hours provided to any business, person, or enterprise that has made an application to the Department and has been approved to secure the services of an employee of the Department. These services will be compensated according to an arrangement established by the Department.

B. Outside Employment: Employment of a non-police nature in which vested police powers are not a condition for employment. The work provides no real or implied law enforcement service to the employer and is not performed during assigned hours of duty.

IV. Procedures

A. [ALEAP 4.04] Approval Process: The Department will establish an approval process that will ensure compliance with all elements of this policy concerning Extra Duty Details. The approval process must be completed prior to a member of this department accepting a detail and will include the following:

i. A clearly established hourly rate with a two-hour minimum;

ii. The number of employees required to safely handle the detail; and

iii. All fees will be paid as directed in the agreement.

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B. Compliance with department policies and procedures: Employees shall comply with all department policies and procedures while employed in an Extra Duty Detail. Department provisions will supersede any of the entity hiring the employee. Employees shall comply with all departmental regulations concerning uniform standards and personal appearance during any Extra Duty Detail and will carry all necessary equipment subject to the nature of the assignment.

C. [ALEAP 4.05] Schedule: The Chief of Police or their designee will coordinate the Extra Duty Detail program. The Chief of Police or their designee will ensure that all employees interested in working are provided an equal opportunity for assignment via a rotating list or other mechanism to ensure fairness in the assignments.

D. [ALEAP 4.05] Limitations: The following are examples of limitations upon Extra Duty Details, overtime, and outside employment that would not be approved:

- **i.** Employees are not permitted to work more than 24 additional hours per week unless approved in writing by the Chief of Police or their designee.
- **ii.** Officers shall not work more than 16 hours in a calendar day unless an emergency exists and the Chief of Police or their designee has authorized the emergency schedule.
- **iii.** Employees shall not be eligible while on sick leave or within (8) eight hours of a sick leave.
- **iv.** Employees who are under suspension, relieved of duty, or placed on administrative leave are not eligible for assignment.
- **v.** Employees who have not completed the FTO program are not eligible for assignment.

E. [ALEAP 4.05] Prohibitions: Extra Duty Details will not be approved for the following types of assignments unless approved by the Chief of Police:

- **i.** Establishments where alcohol is the primary source of business;
- **ii.** Private Clubs requiring bouncers or related duties;
- **iii.** Private security agencies or private investigation agencies;
- **iv.** Bodyguard;
- **v.** Adult entertainment establishments; and
- **vi.** Any use of Departmental personnel that is not in the best interest of the Department.

F. Outside Employment: The Department will develop an Outside Employment Request Form, which will be utilized whenever an employee seeks to engage in employment during their off-duty hours. The form will at a minimum contain the following information:

- **i.** Description of the type of work to be performed (i.e. teaching, sales, construction, etc.) and information concerning the potential employer;
- **ii.** Maximum number of hours per week an employee will engage in outside employment (no more than 24 hours should be approved);

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iii. Statement indicating that no aspect of the employment could be considered questionable in nature such as placement in compromising situations, use of police powers, or have the potential to bring discredit to the Department; and

iv. Statement indicating the services rendered will not be connected with security work, investigations, or collection or repossession of property and will not involve any law enforcement duties.

G. **Approval:** Approval to engage in any outside employment will be submitted through the employee's chain of command, requiring final approval by the Chief of Police or their designee. Permission can be withdrawn at any time.

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Sex Offender Registration	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: 12-12-902	
CALEA Standard:	
Date Implemented:	Review Date:

I. Purpose: Arkansas Statue 12-12-902 requires local police departments to register and maintain files of convicted sex offenders. The Criminal Investigation Division will register and maintain files of required registered sex offenders within the City of Bryant. Centralized Electronic Network of Sex Offender Registration (CENSOR) is used by the Bryant Police Department to register sex offenders. CENSOR eliminated the need for ACIC to mail certified notices to sex offenders. Registered sex offenders are required to report in person to their local law enforcement agencies every three or six months depending on their risk level. The new system eliminates the need for fax and paper forms and allows Detectives to register offenders immediately with up-to-date photos. The following procedures will be employed in compliance with this statutory requirement.

II. Policy: Assigned personnel will maintain records of the sex offenders, make community notifications, and act as liaison with Arkansas Crime Information Center (ACIC), other state entities, law enforcement agencies and others regarding offender registration issues.

III. Procedure: If an offender contacts Bryant Police Department after normal business hours for the purpose of registering, that employee will obtain the offender's name, race, sex, date of birth, home address, place of employment, and phone number(s), and advised the offender to report to the Criminal Investigation Division during business hours. This information shall be forwarded to the Criminal Investigation Division in a sealed envelope specifying the date, time, and location where contact was made with the offender.

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CALEA Standard:	
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Sexual Misconduct	Related Policies: Harassment
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: §5-14-124; §5-14-125; §5-14-126; §5-14-127	
CALEA 26.1.1 Code of Conduct	
Date Implemented:	Review Date: 9/25/2025

I. **Purpose:** Law enforcement officers are empowered with authority by their government to protect the public from criminal activity. When an officer abuses this authority for sexual purposes and violates another person, the officer not only commits a crime against the victim, but also damages the credibility and trust of the entire law enforcement community with the public. The purpose of this policy is to caution all officers that any violation of the public trust involving sexual misconduct will result in severe consequences, including discipline, up to and including termination, and prosecution to the fullest extent possible.

II. **Policy:** The employer prohibits and will not tolerate any form of sexual misconduct or sexual contact. This policy expands upon, and is established in addition to, the employer policy on anti-harassment.

III. **Definition:**

A. **Criminal Sexual Misconduct:** The abuse of authority by a law enforcement officer for sexual purposes that violates the law.

B. **Sexual Contact:** Any contact for the purpose of sexual gratification.

C. **Sexual Misconduct:** Any sexual activity while on-duty, stemming from official duty, while on department business, on department property, or while utilizing department vehicles or equipment. Sexual misconduct includes, but is not limited to, any contact for the purpose of sexual gratification of a person while on duty is prohibited, and the use of official position and official resources to obtain information for purposes of pursuing sexual conduct.

D. **Intimate Part:** Genital area, inner thigh, groin, buttocks, or breasts of a person.

E. **Actor:** The person accused of sexual assault

F. **Sexual Contact:** Any contact for the purpose of sexual gratification of the actor with the intimate parts of a person not married to the actor.

IV. Prohibited Behavior:

The following conduct and behaviors are prohibited:

A. Sexual Misconduct

B. Any use of official position and official resources to obtain information for purposes of pursuing sexual conduct is prohibited.

C. Sexual contact of any nature while on duty, regardless of consent or relationship status, including sexual contact with a person in custody.

D. Any contact for the purpose of sexual gratification of the actor with the intimate parts of a person while on duty is prohibited.

E. A police officer shall not engage in sexual contact with another person who is in custody and such officer has supervisory or disciplinary authority over such other person.

F. Any other conduct that may be deemed inappropriate by a reasonable person while on duty, stemming from official duty, anywhere on department property, while utilizing a department vehicle or equipment, or on department business, whether or not such conduct occurs during work hours.

V. Reporting Requirements:

Any employee of this department who is made aware of allegations or complaints of prohibited conduct/behavior(s), or any potential violation of this policy, is required to report the conduct/behavior to their supervisor. Failure to make this report as prescribed will result in disciplinary or other appropriate action.

VI. Investigations:

A. Upon being made aware of allegations or complaints of prohibited conduct/behavior(s), the supervisor, EEO Officer, or Human Resources representative will promptly contact the Internal Affairs Section, or the command level personnel having Internal Affairs responsibility, who will initiate an investigation in accordance with their established investigative policy.

B. The investigation may involve other investigative elements of the department as necessary, and any forensic evidence will be protected and processed immediately.

C. The accused officer's supervisor will not attempt to resolve a complaint of this nature with the complainant, and is required to make immediate contact with Internal Affairs or the command level personnel having Internal Affairs responsibility.

D. The employer will make efforts to ensure that all investigations are kept as confidential as reasonably possible. Employees will be required to refrain from discussing the subject content with other employees or persons who may have

information pertinent to the investigation throughout the course of the investigation. Employees shall be required, upon request, to provide information to regulatory agencies. The employer will release information obtained only to those individuals involved in the investigation and the administration of the complaint with a business need-to-know, or as required by law.

E. The employer will communicate to the individual who made the initial complaint, as well as the individual against whom the complaint was made, will be made aware that the investigation is completed and appropriate action, if any, has been taken.

F. If evidence arises that a participant in the investigation made intentionally false statements, that employee will be subject to disciplinary action, up to and including termination.

G. If it is determined that a violation of this policy has occurred, the employee will be subject to disciplinary action up to and including termination. The employer will also initiate action to deter any future prohibited conduct/behavior(s) from occurring.

VII. Discipline:

A. Any officer found to be in violation of the provisions of this policy shall be disciplined up to and including termination and criminal charges where established.

B. Any employee who is made aware of allegations or complaints of prohibited conduct/behavior(s), or any potential violation of this policy, who fails to report the conduct/behavior shall be disciplined up to and including termination and criminal charges if appropriate. If the violation involves supervisory personnel, the reporting officer will notify the appropriate command-level officer and will not be strictly held to his or her chain of command.

VIII. Prohibition Against Retaliation

Retaliation is adverse treatment which occurs because of opposition to prohibited conduct/behavior(s) in the workplace. The employer will not tolerate any retaliation by management or by any other employee against an employee who exercises rights under this policy. Employees who believe they have been harassed, retaliated, or discriminated against in any manner whatsoever as a result of having filed a complaint, assisted another employee in filing a complaint, or participated in an investigative process should immediately notify the EEO Officer or alternative EEO Officer. The employer will promptly investigate and deal appropriately with any allegation of retaliation.

IX. TRAINING:

All sworn officers of this department, including supervisors, will receive annual training about the elements of sexual misconduct involving law enforcement officers. The training will also include all elements of this policy.

Using Social Networks for Investigative Purpose	**Related Policies:** **1.** Confidential Informants, **2**. Bias Free Policing, **3.** Stop, Arrest, and Search of Persons, **4.** Search of Residences, **5.** Vehicle Search, **6.**Social Networking **7.** Hiring and Retention
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard:	
Date:	Review Date: 9/25/2025

I. Purpose: The purpose of this policy is to establish guidelines for the use of social media in pre-employment background investigations, crime analysis, criminal intelligence development, and criminal investigations.

Social media may be used for community outreach events such as providing crime prevention tips, providing crime maps, and soliciting tips about unsolved crimes. Social media may also be used to make time-sensitive notifications regarding special events, weather emergencies, or missing or endangered persons.

Social media is also a valuable investigative tool used to detect and prevent criminal activity. When conducting criminal investigations, employees must adhere to this policy to protect individuals' privacy, civil rights, and civil liberties, and to prevent employee misconduct.

II. Policy: It is the policy of this department to conduct criminal investigations for the purposes of preventing and solving crime in a manner that safeguards the constitutional protections of all persons.

III. Definitions:

A. Criminal Intelligence Information: Data which has been evaluated and determined to be relevant to the identification of criminal activity engaged in by individuals who, or organizations which, are reasonably suspected of involvement in criminal activity.

B. Crime Analysis and Situational Assessment Reports: Analytic activities that enable department personnel to identify and understand trends, causes, and potential indicators of criminal activity, including terrorism.

C. **Online Alias**: An online identity such as name, date of birth, and photograph, differing from the employee's actual identifiers, used by a member of this department on a nongovernmental Internet Protocol address. An online alias may be used to monitor activity on social media websites or to engage in authorized online undercover activities.

D. **Online Undercover Activity**: The utilization of an online alias to engage in interactions with a person via social media sites that may or may not be in the public domain (i.e. "friending a person on Facebook").

E. **Public Domain**: Any Internet resource that is open and available to anyone.

F. **Social Media:** A category of Internet-based resources that integrate user-generated content and user participation.

G. **Social Media Websites:** Sites which focus on building online communities of people who share interests and activities, and/or exploring the interests and activities of others. Social media websites are further categorized by Internet-based resources that integrate user-generated content and user participation. This includes, but is not limited to, social networking sites (Facebook, Twitter)

H. **Valid Law Enforcement Purpose:** A purpose for information/intelligence gathering development, or collection, use, retention, or sharing that furthers the authorized functions and activities of a law enforcement agency, which may include the prevention of crime, conducting criminal investigations, ensuring the safety of the public, furthering officer safety, and homeland security.

IV. PROCEDURE:

A. **Regarding investigations:** employees, as an official of the department, will only utilize social media to seek or retain information that:

a. Will assist the department in conducting criminal investigations and solving reported crime; or

b. Is based upon reasonable suspicion that an identifiable individual, or organization has committed an identifiable criminal offense or is involved in or is planning criminal conduct or activity that presents a threat to any individual, the community, or the nation, and the information is relevant to the criminal conduct or activity; or

c. Is relevant to the investigation and prosecution of suspected criminal incidents; the enforcement of sanctions, orders, or sentences; or the prevention of crime; or

d. Is relevant to pre-employment background investigations; or

e. Will assist this department in identifying and understanding trends, causes, and potential indicators of criminal activity, terrorism, and civil disturbances.

B. The utilization of a department-created online alias or social media monitoring tool will only be used for official business. The use of a department-created online alias or social monitoring tool for personal use is prohibited and considered employee misconduct.

C. This department will not utilize social media to seek or retain information about:

a. Individuals or organizations solely on the basis of their religious, political, social views or activities; or

b. An individual's participation in a particular non-criminal organization or lawful event; or

c. An individual's race, ethnicity, citizenship, place of origin, disability, gender, age, or sexual orientation, unless such information is relevant to the individual's criminal conduct or activity or if required to identify the individual; or

d. An individual's age other than to determine if someone is a minor.

D. Authorization to access social media websites:

a. Public Domain: No authorization is necessary for general research, topical information or other law enforcement uses that do not require the acquisition of an online alias.

b. Authorization for an online alias:

1. No online alias will be used by any member of this department without the written authorization of the Chief of Police or their designee.

2. Only officers are authorized to submit a request to create an online alias.

3. The request to create an online alias will be submitted to the officer's supervisor, who will determine whether an online alias would serve a valid law enforcement purpose. The supervisor will either deny the request or approve the request and forward the request up the chain of command for final approval or denial.

4. The supervisor must maintain the requests for online alias and their status (approved/denied) for two years from the date of deactivation of the online alias.

c. The request for an online alias must contain the following information:

1. Purpose for the request (i.e. type of investigative activity);

2. Username;

3. Identifiers and pedigree to be utilized for the online alias, such as email address, username, and date of birth.

4. Photograph to be used with online alias, if applicable.

a) State the purpose for which the photograph is being used;

b) State the source of the photograph and how it was obtained;

c) Attach a copy of the photograph.

5. Officers with an approved online alias may use their online alias to make false representations in concealment of personal identity in order to establish social media accounts (i.e. a Facebook account). The establishment of a social media account with an approved online alias must be documented.

6. The use of identifying information belonging to any person in constructing an online alias without their express written permission is strictly prohibited by this policy.

7. It is a violation of this policy to use a photograph, name, address, and date of birth, social security number or other means of identification that collectively belongs to a person and establishes that person's identity without their written consent.

8. The use of an existing photograph which has been digitally altered (ex. by means of photo shop) so as to render the identity of the person as unidentifiable, is not prohibited by this policy.

9. The mere authorization to create an online alias does not grant the officer the authorization to conduct online undercover investigations. Each online undercover investigation using the approved alias must be approved by the supervisor.

d. Authorization for Online Undercover Activity:

1. An officer who has an authorized online alias may also request authorization to engage in online undercover activity.

2. Online undercover activity occurs when the officer utilizing the online alias interacts with a person via social media. Online undercover operations will only be utilized when there is reasonable suspicion to believe that criminal offenses have been, will be or are being committed (e.g. internet chat rooms where child exploitation occurs) or to further criminal investigations assigned to the officer.

3. The request to engage in online undercover activity must contain the following information:

   a) Online alias(es) to be used in the online undercover activity;

   b) Social media accounts utilized;

   c) Valid law enforcement purpose.

4. The supervisor must evaluate the request to determine whether online undercover activity is appropriate. If the request is approved, the authorization must be maintained in the file containing the record of the online undercover activity.

5. In situations involving exigent circumstances, the supervisor may provide verbal authorization for online undercover activity. The supervisor shall provide written documentation of the request, the exigent circumstances, and the circumstances of the verbal authorization as soon as practical.

6. A record will be maintained of all online undercover activity.

7. All approved online undercover activity requests will be reviewed monthly by the supervisor to ensure continued need for the online undercover activity. Approved online undercover activity that does not provide information regarding a valid law enforcement purpose within thirty (30) days will be discontinued.

8. A summary will be placed in the file indicating the date of termination of the online undercover activity.

9. The online alias may be maintained if it is anticipated that it will be utilized again.

E. Source Reliability:

a. Information developed from social media sites should be corroborated using traditional investigative tools including interviews, verification of address, verification of internet protocol address information, or other lawful means.

F. Documentation and retention of investigative information, files, documents:

a. All information obtained from social media websites shall be placed within a case file, suspicious activity report, or intelligence report. At no time should personnel maintain any social media files outside of these authorized files.

b. It is critical to evidence preservation that the investigating officer be aware that information on the internet can be changed or deleted at any time. Therefore, it is vital that evidence be seized and secured at the time it is discovered. Officers shall act to preserve and maintain proper custody of images, texts, photographs, or other potential evidence. Information identified as criminal in nature that is obtained in the course of an investigation from a social media site will be collected and retained using screen shots, photographs, printouts of chat logs, copying Uniform Resource Locators (URL's) for subpoena or investigatory purposes, or storing the information via secure digital means. When possible, employees will utilize investigative computer systems and software intended to record data from social media sites.

G. Personal equipment and personal social media websites and passwords.

a. The use of employee's personal or family internet accounts, social media, or internet service for official department business is prohibited. All investigative activities shall be conducted while on duty and with department authorized equipment.

H. Off Duty Activity:

a. An employee who becomes aware of potential criminal activity via the Internet while off duty shall contact their supervisor if the activity involves a minor child or exigent circumstances to determine the best course of action.

b. As soon as practical, following awareness of the potential criminal activity, the employee should prepare detailed notes to document a complete description of the information observed and specifics as to the events that occurred or action taken.

c. Employees shall act to preserve and maintain proper custody of images, texts, photographs, or other potential evidence.

I. Employment Background Investigations: The purposes of cyber-vetting are to verify information provided by the candidate at other stages of the application process, to identify candidates who have posted material that indicates involvement in or association with criminal activity and to identify candidates whose online behavior is contrary to the law enforcement mission.

a. As part of the department's employment background process, employees will conduct a search of social media websites and profiles in the public domain regarding the applicant. Applicants will be notified that this search will be conducted.

b. Only criminal comments or images will be collected as part of the background investigatory process. Employees will not collect or maintain information about the political, religious, or social views, associations, or activities of any individual or any group unless such information directly relates to criminal conduct or activity.

c. New employees: All candidates seeking employment with this department shall be required to complete an affidavit indicating their participation in any social networking sites. This affidavit shall include the names of the sites. The candidate shall provide the department with access to their site as part of any background examination.

J. Sanctions for Misuse:

a. Any employee who violates the provisions of this directive will be subject to disciplinary action.

K. Audits and Inspections:

a. This department will conduct audits and inspections of the department systems utilized for conducting online investigations with an emphasis on undercover and alias investigations.

b. The process of the inspection/audit shall respect the dignity of all department personnel and be conducted in a professional manner.

c. Each audit/inspection report that identified a deficiency or area of concern shall result in a follow-up audit/inspection within one month of the discovery of the deficiency.

d. All reports of audit/inspections shall be maintained in a secure location for a minimum of five (5) years or longer where required by Arkansas law.

e. The Chief of Police will review this directive at least annually and direct the updating of the policy and procedures as necessary.

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c. New employees: All candidates seeking employment with this department shall be required to complete an affidavit indicating their participation in any social networking sites. This affidavit shall include the names of the sites. The candidate shall provide the department with access to their site as part of any background examination.

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a. Any employee who violates the provisions of this directive will be subject to disciplinary action.

K. Audits and Inspections:

a. This department will conduct audits and inspections of the department systems utilized for conducting online investigations with an emphasis on undercover and alias investigations.

b. The process of the inspection/audit shall respect the dignity of all department personnel and be conducted in a professional manner.

c. Each audit/inspection report that identified a deficiency or area of concern shall result in a follow-up audit/inspection within one month of the discovery of the deficiency.

d. All reports of audit/inspections shall be maintained in a secure location for a minimum of five (5) years or longer where required by Arkansas law.

e. The Chief of Police will review this directive at least annually and direct the updating of the policy and procedures as necessary.

Stop, Arrest, and Search of Persons	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: Arkansas Criminal Procedure §3.1; §4.1; §4.2; §4.3;§4.4; §12-62-40; §16-43-102;§16-81-102; Constitution Art 3 §4; Art. 11§3; Arkansas Code 16-93-107.	
CALEA1.2.3 Compliance with Constitutional Requirements 1.2.4 Search and Seizure 1.2.5 Arrest with/without Warrant 1.2.8 Strip/Body Cavity Search ALEAP 7.02 Arrests with a Warrant 7.03 Arrests without a Warrant 7.04 Authority to Arrest Outside Jurisdiction 7.05 Probable Cause Determinations and First Appearances 10.04 Strip Searches 10,05 Body Cavity Searches 10.06 Consular Notifications	
Date:	Review Date: 9/25/2025

I. Purpose: The purpose of this policy is to direct the members of this department on the lawful limits of authority with respect to contacts with persons.

II. Policy: The policy of this department is to protect and serve the constitutional rights of all citizens when stopping, arresting, or searching individuals while balancing the needs of law enforcement in solving crime for the protection of the community.

III. DEFINITIONS:

A. Probable Cause: (search): Facts and circumstances based upon observations or information that would lead a reasonable law enforcement officer to believe that evidence of crime exists and that the evidence exists at the place to be searched.

B. Probable Cause: (arrest): Facts and circumstances based upon observations or information that would lead a reasonable law enforcement officer to believe that a crime has been or is being committed and the person to be arrested is the one who is or has committed the crime.

C. **Reasonable Grounds:** As used in this policy, reasonable grounds shall have the same meaning as probable cause.

D. **Reasonable Suspicion (temporarily detain):** Facts and circumstances based upon observations or information, short of probable cause but based upon articulated facts that would lead a reasonable law enforcement officer to believe that criminal activity is afoot.

E. **Reasonable Suspicion (frisk):** Facts and circumstances based upon observations or information, short of probable cause, but based upon articulated facts that would lead a reasonable law enforcement officer to believe that a person who is lawfully stopped is in possession of a weapon.

F. **Frisk (weapon):** A limited type of search where an officer may only conduct a search for weapons. With respect to a person, such a search is limited to a pat-down of the subject's outer clothing.

G. **Strip search:** The removal or rearrangement of clothing that results in the exposure or observation of a portion of the genitals, the buttocks, or the breasts of a female.

H. **Consensual Contact:** An interaction between a member of law enforcement and the public that is voluntary in nature. The law enforcement member has shown no authority that would cause a reasonable person to believe that they had no choice but to respond or comply with the officer's efforts. Under this type of contact an officer has no power to detain an individual who chooses not to participate in the contact.

I. **Arrest:** An arrest is the taking of a person into custody so that he may be held to answer for the alleged commission of a public offense.

J. **Fresh pursuit** shall include fresh pursuit as defined by the common law and also the pursuit of a person who has committed a felony or who is reasonably suspected of having committed a felony in this state. It shall also include the pursuit of a person suspected of having committed a supposed felony in this state, though no felony has actually been committed, if there is reasonable ground for so believing. Fresh pursuit, as used here, shall not necessarily imply instant pursuit, but pursuit without unreasonable delay.

IV. PROCEDURES:

A. Consensual Contact - An officer may approach anyone and attempt a consensual contact.

a. Officers are not required to have reasonable suspicion for this type of contact.

b. Officers may not take any steps through words or conduct to stop the person's movement under this type of stop.

c. A person cannot be compelled in any way to participate in the stop.

B. Reasonable Suspicion-Based Stops/Terry Stops- An officer who is aware of facts and circumstances that would lead a reasonable police officer to conclude that criminal activity is afoot may stop a person, using reasonable force short of deadly force, and detain the person for a reasonable amount of time to investigate further.

a. A law enforcement officer lawfully present in any place may, in the performance of his duties, stop and detain any person who he reasonably suspects is

committing, has committed, or is about to commit (1) a felony, or (2) a misdemeanor involving danger of forcible injury to persons or of appropriation of or damage to property, if such action is reasonably necessary either to obtain or verify the identification of the person or to determine the lawfulness of his conduct. An officer acting under this rule may require the person to remain in or near such place in the officer's presence for a period of not more than fifteen (15) minutes or for such time as is reasonable under the circumstances. At the end of such period the person detained shall be released without further restraint, or arrested and charged with an offense.

C. Reasonable Suspicion-Based Frisk - An officer may conduct a limited frisk/pat-down of a person's outer clothing when the officer has reasonable suspicion to believe that a person who has been lawfully stopped is in possession of a weapon that poses a danger to the officer or others present.

a. Items that may support reasonable suspicion:

1. The type of crime for which the stop is based is one that would lead a reasonable officer to conclude generally involves a weapon;

2. The officer observes a bulge in the subject's clothing that has the appearance of a weapon;

3. The officer has information (an anonymous tip merely providing description and location is not enough) indicating that a person is armed;

4. The officer is aware of the subject's history of carrying weapons;

5. The officer observes the subject reach as if reaching for, or reaching to hide a weapon (furtive movements);

b. Plain feel: an officer may retrieve items that the officer feels during the frisk under the following circumstances:

1. The officer is conducting a valid frisk; and

2. The officer feels an item that the officer knows is not a weapon;

3. The officer immediately recognizes the item as evidence or contraband without making a further intrusion. Squeezing or manipulating the item during the frisk would constitute a further intrusion under this section and would therefore invalidate the seizure.

c. The frisk is limited to a pat-down of the outer clothing and does not include reaching into pockets etc., unless the officer feels an item during the frisk that the officer reasonably believes is a weapon.

D. Arrest: An officer may arrest an individual if the officer has probable cause to believe that a crime has been committed and probable cause to believe that the person to be arrested is the person who committed that crime. Once probable cause is established, an officer may take custody of the subject and involuntarily transport the subject.

NOTE: If the person to be arrested is in a dwelling - refer to Home Search Policy. If the person to be arrested is in a vehicle - refer to Vehicle Search Policy.

E. Under Arkansas Law:

a. **Procedure on Arrest:** Upon making an arrest, a law enforcement officer shall:

1. identify himself as such unless his identity is otherwise apparent;
2. inform the arrested person that he is under arrest; and
3. as promptly as is reasonable under the circumstances, inform the arrested person of the cause of the arrest.

b. **Authority to arrest without warrant**. A law enforcement officer may arrest a person without a warrant if:

1. The officer has reasonable cause to believe that such person has committed a felony;
2. the officer has reasonable cause to believe that such person has committed a traffic offense involving:
   a) death or physical injury to a person; or
   b) damage to property; or
   c) driving a vehicle while under the influence of any intoxicating liquor or drug;
3. the officer has reasonable cause to believe that such person has committed any violation of law in the officer's presence;
4. the officer has reasonable cause to believe that such person has committed acts which constitute a crime under the laws of this state and which constitute domestic abuse as defined by law against a family or household member and which occurred within four (4) hours preceding the arrest if no physical injury was involved or 12 (twelve) hours preceding the arrest if physical injury, as defined in Ark. Code Ann. § 5-1-102, was involved;
5. The officer is otherwise authorized by law.

c. **Arrest with Warrant:**

1. Any law enforcement officer may arrest a person pursuant to a warrant in any county in the state.
2. A law enforcement officer need not have a warrant in his possession at the time of an arrest, but upon request he shall show the warrant to the accused as soon as possible. If the officer does not have the warrant in his possession at the time of the arrest, he shall inform the accused of the fact that the warrant has been issued.

d. **Authority to Arrest Outside of this Department's Jurisdiction:** It is the policy of this department to assist local, state, and federal law enforcement agencies in their legitimate law enforcement operations when requested. To provide such assistance, members of this department may travel outside this jurisdiction when requested by another law enforcement agency, under the terms of a mutual aid agreement, or when acting pursuant to applicable law. An officer of this department may make an arrest outside of this department's jurisdiction within the State of Arkansas under the following circumstances:

1. Fresh Pursuit; (16-81-301)
2. Warrant for Arrest; (16-81-104; ARCP 4.2)

3. When requested by the local law enforcement agency for assistance and the officer requested is from an agency that has a written policy covering arrests outside of his jurisdiction; (16-81-106 (c) (3)(4))

4. When a county sheriff requests or grants permission for an officer from a contiguous county to come into the sheriff's county for purposes of investigating and making arrests for violations of controlled substances laws. (12-12-102)

F. Search Incident to Arrest of a Person:

a. When an officer arrests a person on the street, the officer may conduct a thorough search of the subject's person (not a strip search) and the subject's immediate area of control.

b. When possible and practicable, cross-gender pat-downs and searches will be conducted by an authorized person of the same sex as the arrestee.

c. The purpose of this search is the following:

1. Protecting the officer from attack;

2. Preventing the person from escaping;

3. Discovering or seizing the fruits of the crime for which the person has been arrested; or

4. Discovering or seizing any instruments, articles, or things that are being used or which may have been used in the commission of the crime for which the person has been arrested.

d. This search may include the subject's pockets as well as any items they are in possession of at the time of the arrest.

e. Cell phone search incident to arrest: Officers are required to obtain either consent from the arrestee, a court-authorized search warrant, or articulate the existence of exigent circumstances before a cellular phone or hand-held device is opened and searched.

f. (For search incident to arrest in home-see home search policy-for incident to arrest search in vehicle see motor vehicle contacts policy)

G. Privilege from Arrest:

a. Diplomatic and Consular Immunity

1. Background: Diplomatic immunity is a principle of international law by which certain foreign government officials are not subject to the jurisdiction of local courts and other authorities for both their official and, to a large extent, their personal activities. It should be emphasized, however, that even at its highest level, diplomatic immunity does not exempt diplomatic officers from the obligation of conforming with national and local laws and regulations.

2. Categories of persons entitled to diplomatic immunity are as follows:

a) Diplomatic Agent: Enjoys the highest degree of privileges and immunity. Diplomatic Agents may not be handcuffed (except in extraordinary circumstances), arrested, or detained for any criminal

offense. Generally, they are immune to any civil suits, but are not immune from receiving a citation/summons. Family members of these persons enjoy the identical privileges and immunity.

b) Diplomatic Administrative and Technical Staff: Enjoy privileges and immunity similar to Diplomatic Agents. Diplomatic Administrative and Technical Staff may not be handcuffed, arrested, or detained for any criminal offense. They enjoy immunity from civil suits arising in connection with the performance of their official duties. Officers may issue a citation for a motor vehicle violation. Family members enjoy identical privileges or immunity.

c) Diplomatic Service Staff: They are accorded few privileges and immunities. Diplomatic Service Staff may be arrested or detained for criminal offenses. They enjoy immunity from civil suits arising in connection with the performance of their official duties. Officers may issue a citation for traffic violations. Family members enjoy no privileges or immunities.

d) Consular Officers: Enjoy privileges and immunity from criminal and civil matters arising from their performance of official duties. Consular Officers may be arrested or detained, pursuant to an arrest warrant, for felony offenses. They may be prosecuted for misdemeanors, but may not be arrested or detained prior to trial or other disposition of charges. Officers may issue a citation for traffic violations. Generally, family members enjoy no privileges or immunity.

e) Consular Employees: Enjoy privileges and immunity from criminal and civil matters arising from their performance of official duties. Consular Employees may be arrested or detained for criminal offenses. Officers may issue a citation for traffic offenses. Family members enjoy no privileges or immunity.

f) Honorary Consuls: Enjoy privileges and immunity from criminal and civil matters arising from their performance of official duties. Honorary Consuls may be arrested or detained for criminal offenses. Officers may issue a citation for a traffic offense. Family members enjoy no privileges and immunity.

b. Procedure for Notification When a Foreign National is Arrested:

1. Determine the foreign national's country. In the absence of other information, assume this is the country on whose passport or other travel documents the foreign national travels.

2. All foreign nationals must be told of their right to Consular notification.

3. If the foreign national's country is not on the mandatory notification list:

a) Offer, without delay, to notify the foreign national's consular officials of the arrest/detention.

b) If the foreign national asks that consular notification be given, notify the nearest consular officials of the foreign national's country without delay.

4. If the foreign national's country is on the list of mandatory notification countries:

    a) Notify that country's nearest consular officials, without delay, of the arrest/detention. Tell the foreign national that you are making this notification

5. Keep a written record of the provision of notification and actions taken.

c. Arkansas Exemptions from Arrest:

1. The organized militia shall be privileged from arrest during their attendance at muster and attendance at drills and in going to and returning from attendance at muster and drills in all cases except treason, felony, and breach of the peace.

2. The volunteer and militia forces shall, in all cases (except treason, felony, and breach of the peace) be privileged from arrest during their attendance at muster and the election of officers, and in going to and returning from the same.

3. All witnesses shall be privileged from arrest in all cases except treason, felony, or breach of the peace during their attendance on any court where their attendance is required by subpoena, and going to and returning from the place where they may be required to appear to testify, allowing one (1) day for every twenty-five (25) miles from their residence.

4. The members of the Senate and House of Representatives and the clerks, sergeants-at-arms, and doorkeepers of each branch of the General Assembly shall be privileged from arrest during the session of the General Assembly and for fifteen (15) days before the commencement and after the termination of each session.

5. All persons qualified to vote for representatives in the General Assembly shall be privileged from arrest during their attendance at any election and while on their way going to and returning from the election.

6. No person shall be arrested while doing militia duty under the order of his commanding officer or while going to or returning from the place of duty or parade.

7. No person shall be arrested in the Senate chamber or House of Representatives during their sitting, or in any court of justice during the sitting of the court.

8. Nothing contained in this section shall be so construed as to extend to cases of treason, felony, or breach of the peace or to privilege any person named from being served at any time or place specified in this section with a summons or notice to appear.

9. Electors shall, in all cases (except treason, felony and breach of the peace,) be privileged from arrest during their attendance at elections, and going to and from the same.

H. **[ALEAP 10.04] Strip Searches**: In order to conduct a strip search of an individual, two threshold issues must be met:

a. The person must first be arrested based upon probable cause to believe that the person has or is committing a crime.

b. Field: The officer must have probable cause to believe that the arrestee is concealing evidence, contraband, or weapons on their person. These searches shall be conducted at the police station or jail, unless exigent circumstances exist that make the search necessary to protect the officer or others from serious bodily harm or death. In such a case, the officer shall obtain supervisory authorization before making this search, unless no supervisor is available. In all cases, the officer must seek a private area to conduct the search, which is out of view of the public and other persons.

c. All strip searches conducted shall be performed by persons of the same sex as the arrested person, in a professional manner, and on premises where the search cannot be observed by persons not physically conducting the search.

d. Officers performing strip searches must obtain authorization from a supervisor for the purpose of authorizing the strip search.

e. In all cases where a strip search has been conducted, the officer will document the following:

1. The name of the person searched;
2. The person who conducted the search;
3. The supervisor who authorized the search;
4. The offense the suspect was arrested for;
5. Facts and circumstances that led the officer to believe that the suspect was hiding weapons or contraband on his or her person;
6. The manner in which the search was conducted;
7. The persons who were present during the search;
8. The location where the search occurred;
9. The items that were recovered as a result of the search.

I. **[ALEAP10.05] Body Cavity Searches**: No search of any body cavity other than the mouth shall be conducted without a duly executed search warrant. Any warrant authorizing a body cavity search shall specify that:

a. The search must be performed under sanitary conditions;

b. The search must be conducted by or under the supervision of a physician or registered nurse licensed in this state.

J. **Warrantless Search by Law Enforcement Officer for a Supervised Probationer or Parolee.**

a. A person who is placed on supervised probation or is released on parole is required to agree to a waiver as a condition of his or her supervised probation or parole that allows any certified law enforcement officer to conduct a warrantless search of his or her person, place of residence, or motor vehicle at any time, day or night, whenever requested by the certified law enforcement officer. A warrantless search that is based on a waiver shall be conducted in a reasonable manner **(16-93-106).**

b. Though Arkansas Law does not require an articulable suspicion that the person is committing or has committed a criminal offense, this department requires that an officer have some articulable law enforcement concern, however slight, prior to conducting such searches without the direct assistance of a parole or probation officer, or that the parolee/probationer be a party to an otherwise lawful stop based on reasonable suspicion or probable cause.

c. Examples of a law enforcement concern include but are not limited to: Anonymous tips/reports that would otherwise not be sufficient to conduct a search; parolee/probationer found in known crime areas or otherwise under suspicious circumstances less than reasonable suspicion for a terry stop; parolee/probationer is a party to a lawful traffic stop or other detention whereby a search would otherwise be unlawful.

d. Officers are prohibited from using this statute to harass.

e. Prior to a 4th amendment seizure (detention or stop) and or search of a parolee/probationer based on the sole fact that the person is merely a parolee/probationer, a member of this department shall verify the status of the person believed to be on supervised probation or parole and that a waiver exists prior to conducting a seizure and or search by one of the following methods:

1. As part of a consensual contact, a person admits to being on probation or parole, admits that a waiver exists, and consents to search. Under this scenario, no seizure has occurred and the Officer is conducting a search under the consent to search doctrine without having verified that a waiver exists via logical means.

2. Officer determines person is on probation/ parole via ACIC and confirms that a waiver is on file.

3. Officer determines person is on probation /parole and that a waiver exists through personal contact with the Departments of Correction or Community Correction or by contacting a Community Correction Officer prior to any warrantless search being conducted.

f. The officer conducting the search must make a request to search the supervised probationer or parolee prior to search; however, obtaining consent to search is not required if it is determined through appropriate means that a waiver exists as a condition of release.

g. Authority granted under this statute does not preclude other restrictions that may be applicable under law, including 3rd party rights, co-occupants, etc.

h. In the event a co-occupant or other lawful third party prevents the search of a residence where a parolee or probationer resides based on applicable law,

Officer will advise the third party that the parolee/probationer may be in violation of his/her parole based on their lawful objection and the Officer will report the incident to Parole/ Probation for their consideration of enforcement.

i. Officers will document all parole/probation searches or attempts to search in a manner approved by their agency. The report should document the date, time, location, parolee/probationer searched, scope of the search, the law enforcement concern that led to the search or an otherwise lawful stop, and the result of any such search.

j. In addition to typical enforcement that may occur, the discovery of any criminal violation will be immediately reported to the appropriate Parole/Probation Officer for further administrative consideration.

K. Training: [ALEAP 7.05] Probable Cause Determinations and First Appearances

a. The department trains appropriate personnel in the Arkansas Rules of Criminal Procedure regarding probable cause determinations and prompt first appearances.

Policy # **Synthetic Opioids: Preventing Exposure**	Related Policies: **Naloxone policy**
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes	
CALEA Standard:	
Date Implemented:	Revise Date:

I. Purpose: The purpose of this policy is to provide first responding officers and other members of the department with guidelines, instructions, and procedures to prevent exposure to synthetic opioids and related substances.

II. Discussion: Synthetic opioids and related substances are designed to be absorbed into the body by all means, including injection, oral ingestion, contact with mucous membranes, inhalation, and via transdermal transmission (through the skin). As such, accidental exposure by first responders is a real danger.

Accidental exposure can occur under a number of circumstances, including during the execution of search or arrest warrants, the purchase of synthetic opioids during undercover operations, the processing of drug evidence containing synthetic opioids or related substances, or the processing of non-drug evidence (e.g., drug proceeds, pill presses, scales, or drug paraphernalia) which may be contaminated with these substances.

Due to the high potency of synthetic opioids and related substances, exposure to small quantities can cause serious negative health effects, respiratory depression, and even death.

However, synthetic opioids can be handled safely with proper training and equipment to include hazard recognition and use of personal protective equipment (PPE).

III. The following job categories have been identified as positions where responders might be exposed to synthetic opioids or its analogues.

A. Pre-Hospital Patient Care: Includes emergency medical services (EMS) providers, including first responders, fire department, police officers, and private companies who attend to individuals with suspected synthetic opioids overdose. Responders may encounter drugs or drug paraphernalia on or near the patient.

B. Law Enforcement: Law enforcement officers who perform day-to-day law enforcement duties. Law enforcement officers may come into contact with synthetic opioids during the course of their daily activities such as traffic stops, apprehending and searching subjects, and responding to synthetic opioids overdose calls.

C. Investigation and Evidence Handling: Law enforcement personnel who conduct investigations related to synthetic opioids. Activities may include executing search warrants and collecting, transporting, and storing evidence. Evidence collection activities in the field have the potential to aerosolize powders. In addition, law enforcement personnel who handle evidence in the chain of custody have the potential to be exposed to synthetic opioids unless controls are in place to prevent exposures.

D. Special Operations and Decontamination: Workers who conduct special operations where exposure to large amounts of synthetic opioids are expected. Examples include hazardous material incident response teams at a release or spill, and law enforcement officers executing search warrants on opioid processing or distribution sites or participating in other tactical operations. These activities may aerosolize powders.

E. Jails and Booking Officers: Arrestees who are transported to jails and booking stations pose a threat to the officer if these arrestees have been in contact with or using synthetic opioids.

IV. Procedures: Due to the hazardous nature of the synthetic opioids law enforcement personnel, jail and correctional officers, or any first responders who encounter synthetic opioids or related substances should NOT take samples or otherwise disturb any powdered substances without employing proper personal protective equipment (PPE), as this could lead to accidental exposure. Officers should follow established work practices as well as the following recommendations when synthetic opioids or related substances are known or suspected to be present.

If the presence of synthetic opioids is suspected, personnel should immediately contact the appropriate officials within this department who have been trained to handle hazardous materials, or contact the nearest DEA field office for assistance. Having specially trained law enforcement professionals (or a hazardous materials "HAZMAT" incident response team) equipped with the necessary equipment on-site, to include Level "A" PPE, to assess the situation prior to exposure or contamination is recommended. This includes situations involving unknown powdered substances and/or pill milling or encapsulating operations.

When encountering unknown powders, personnel should use, at the minimum, PPE to include nitrile gloves, N-95 dust mask, eye protection, disposable paper suit, or paper coveralls, and shoe covers. Naloxone should also be readily available for administration. ***SEE* Department stand-alone Naloxone policy.**



As matter of reference it has been determined that it would only take 2-3 milligrams of synthetic opioids to induce respiratory depression, arrest, and possibly death (see photo of penny). When visually compared, 2 to 3 milligrams of synthetic opioids is about the same as five to seven individual grains of table salt[1]

V. General Precautions:

A. Do not eat, drink, smoke, or use the bathroom while working in an area with known or suspected synthetic opioids.

B. Do not touch the eyes, mouth, and nose after touching any surface potentially contaminated with synthetic opioids.

C. Field-testing of synthetic opioids or their analogues is not recommended due to an increased risk of exposure to responders performing field-testing. However, if detection and identification of synthetic opioids is critical to the incident response, develop an incident specific plan to perform the field-testing in accordance with this department's policies and procedures. Personnel specifically trained to perform the field testing should perform the field testing **in the appropriate PPE**. **Never** handle synthetic opioids or their analogues without the appropriate PPE.

D. Avoid performing tasks or operations that may aerosolize synthetic opioids due to increased exposure risks. Activities that aerosolize synthetic opioids require higher levels of PPE, should be conducted by appropriately trained personnel, and completed in accordance with department policies and procedures.

E. Wash hands with soap and water immediately after a potential exposure and after leaving a scene where synthetic opioids is known or suspected to be present to avoid potential exposure and to avoid cross contamination.

F. Do not use hand sanitizers or bleach solutions to clean contaminated skin.

G. Officers who are exposed to synthetic opioids should immediately use soap and water to thoroughly wash and rinse contaminated skin. They should take care not to break the skin during the decontamination process and to cover all open wounds. Do not use hand sanitizers or bleach solutions to clean contaminated skin.

H. All contaminated clothing should be removed and laundered, being careful not to disturb any areas of contamination.

I. Shower immediately after a potential exposure.

J. Decontamination of **reusable** PPE and equipment should be done according to the manufacturer's recommendations.

K. Contaminated **single use** PPE should be placed in labeled durable 6 mil polyethylene bags and disposed of appropriately.[1]

VI. K-9 Working Dogs:

A. Police K-9s performing detection activities, are also at risk of exposure to synthetic opioids and its analogues. Working dogs should be removed from an area where suspect synthetic opioids are encountered. If exposed, residual drug powder might remain on the dog's body; therefore, the proper precautions and procedures mentioned above should be employed by those handling the dog.

[1] NIOSH Synthetic opioids: Preventing Occupational Exposure to Emergency Responders

“T” “U” Visa Certifications	
This policy is for internal use only and does not enlarge an employee’s civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable State Statutes: Ark. Code: 12-19-104	
CALEA Standard:	
Date Implemented:	Revise Date:

I. PURPOSE

T and U visas can greatly benefit law enforcement, as they encourage immigrant victims to work with law enforcement, prosecutors, and courts to investigate and prosecute human trafficking and other serious crimes.

A victim applying for a T visa or a U visa can help law enforcement by providing information about a crime and assisting in an investigation or prosecution of serious criminals, making the entire community safer.

The purpose of this directive is to establish guidelines and procedures for officers who receive requests for a U-Visa Certification (Form I-918, Supplement B). This Directive also specifies the certifying officer who will sign Form I-918, Supplement B.

II. POLICY

It is the policy of this department to review all “T” Visa and U-Visa Certifications to determine if a qualifying crime has occurred and that the victim was helpful, is being helpful, or is likely to be helpful in the detection, investigation, or prosecution of criminal activity.

An applicant for a T visa or a U visa must demonstrate assistance to law enforcement. The applicant will submit a law enforcement declaration or certification along with the T- or U-visa application. This document serves to inform USCIS about assistance the applicant provided toward an investigation or prosecution of the crime. A certifying official must sign the law enforcement declaration or certification.

III. DEFINITIONS

A. "T" Visa: The T nonimmigrant status visa (also known as the T visa) provides immigration protection to victims of severe forms of human trafficking who assist law enforcement in the investigation or prosecution of human trafficking cases.

B. "U" Visa: The U nonimmigrant status visa (also known as the U visa) provides immigration protection for victims of qualifying crimes who are helpful to law enforcement in the detection, investigation, or prosecution of the criminal activity.

C. 918B Form- the form that must be filled out by the law enforcement officer for certification of the victim's/witness' assistance to law enforcement. (See attached).

D. Helpfulness means the victim was, is, or is likely to be assisting law enforcement in the investigation or prosecution of the qualifying criminal activity of which he or she is a victim. This includes being helpful and providing assistance when reasonably requested. This also includes an ongoing responsibility on the part of the victim to be helpful. Those who unreasonably refuse to assist after reporting a crime will not be eligible for a U visa. The duty to remain helpful to law enforcement remains even after a U visa is granted, and those victims who unreasonably refuse to provide assistance after the U visa has been granted may have the visa revoked by USCIS. Law enforcement agencies should contact and inform USCIS of the victim's unreasonable refusal to provide assistance in the investigation or prosecution should this occur.

E. "Qualifying criminal activity" under federal law is defined by statute to be "activity involving one or more of the following or any similar activity in violation of federal, state, or local criminal law." The statute also includes the attempt, conspiracy, or solicitation to commit any of the crimes listed below:

a. Abduction
b. Incest
c. Rape
d. Abusive sexual contact
e. Involuntary servitude
f. Sexual assault
g. Blackmail
h. Kidnapping
i. Sexual exploitation
j. Domestic violence
k. Manslaughter
l. Slave trade
m. Extortion
n. Murder
o. Torture
p. False imprisonment
q. Obstruction of justice
r. Trafficking
s. Felonious assault
t. Peonage (Forced Labor-exploitation)

u. Perjury
v. Unlawful criminal restraint
w. Female genital mutilation
x. Witness tampering
y. Being held hostage
z. Prostitution
aa. Other related crimes - "Any Similar Activity" refers to other criminal activity, when the similarities are substantial, and the nature and elements of the criminal activity are comparable.

IV. Procedure

a. A law enforcement certification is required evidence of a victim's cooperation; it **must** be submitted in support of a U-visa application. Without a law enforcement certification, the U-visa application will be denied.

b. For a T-visa, the law enforcement declaration is evidence of a victim's cooperation; it **may** be submitted in support of a T-visa application. The declaration is not required for a T visa, but it is an important piece of evidence submitted by the applicant.

c. Any supervisor is designated to issue U-Visa Certification on behalf of the chief of police by completing Form I-918, Supplement B.

d. By signing a law enforcement certification, the department is stating that a qualifying criminal activity occurred, that the victim had information concerning the criminal activity, and that the victim was helpful, is being helpful, or is likely to be helpful in the investigation or prosecution of the qualifying crime. In addition, law enforcement may report information about any harm sustained by the victim that law enforcement has knowledge of or observed.

e. The certification process must be completed within (30) days after the receipt of the request for certification.

f. Eligibility:

i. He/she is the victim of qualifying criminal activity.

ii. He/she has suffered substantial physical or mental abuse as a result of having been a victim of criminal activity.

iii. He/she has information about the criminal activity. If under the age of 16 or unable to provide information due to a disability, a parent, guardian, or next friend may possess the information about the crime on the individual's behalf.

iv. He/she was helpful, is being helpful, or is likely to be helpful to law enforcement in the investigation or prosecution of the crime. If under the age

of 16 or unable to provide information due to a disability, a parent, guardian, or next friend may assist law enforcement on behalf of the individual.

v. The crime occurred in the United States or violated U.S. laws

vi. He/she is admissible to the United States. If not admissible, an individual may apply for a waiver on a Form I-192, Application for Advance Permission to Enter as a Non-Immigrant.

g. Before completing a Form I-918, Supplement B (a request for a U-visa certification), the certifying official shall have verified the following:

i. The noncitizen was or is victim of a qualifying criminal activity that took place in the United States or its territories or occurred outside the United States but violates U.S. extraterritorial law; or

ii. The spouse or under-21-year-old child of a victim who is deceased because of murder or manslaughter, or who is incompetent or incapacitated; or

iii. The parents and unmarried under-18-year-old siblings of an under-21-year-old victim who is deceased because of murder or manslaughter, or who is incompetent or incapacitated.

iv. The noncitizen has been, is being, or is likely to be helpful to the investigation.

v. Note: The certification of a T or U visa does not require the initiation of a law enforcement investigation or a successful prosecution.

vi. A current investigation, the filing of charges, a prosecution, or conviction is not required to sign the law enforcement certification. Many instances may occur where the victim has reported a crime, but an arrest or prosecution cannot take place due to evidentiary or other circumstances. Examples of this include, but are not limited to, when the perpetrator has fled or is otherwise no longer in the jurisdiction, the perpetrator cannot be identified, or federal law enforcement officials have deported the perpetrator. There is no statute of limitations on signing the law enforcement certification. A law enforcement certification can even be submitted for a victim in a closed case.

h. The certifying official may contact the VAWA Unit of the U.S. Citizenship and Immigration Services to report the U-visa applicant's failure to continue cooperating with the department only when the failure to cooperate is considered unreasonable. To determine whether failure to cooperate is unreasonable, officials should review and consider the victim's history of abuse and victimization, and any threats the victim has experienced or is experiencing.

i. Written notification regarding withdrawal or disavowal should include:

i. The agency's name and contact information (if not included in the letterhead);

ii. The name and date of birth of the individual certified;

iii. The name of the individual who signed the certification and the date it was signed;

iv. The reason the agency is withdrawing/disavowing the certification including information describing how the victim's refusal to cooperate in the case is unreasonable;

v. The signature and title of the official who is withdrawing/ disavowing the certification; and

vi. A copy of the certification the agency signed (if a copy was retained by the agency).

vii. The letter should be either scanned and emailed to the Vermont Service Center at LawEnforcement_UTVAWA.vsc@uscis.dhs.gov, or mailed to: USCIS—Vermont Service Center ATTN: Division 6 75 Lower Welden Street St. Albans, VT 05479.

TASER Energy Weapon	Related Policies: Response to Resistance Reporting Response to Resistance
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this Department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard: **1.3.1, 1.3.2, 1.3.5, 1.3.6., 1.3.7, 1.3.9, 1.3.10**	
Date Implemented:	Review Date: 11/17/2025

I. Purpose: The purpose of this policy is to direct members in the appropriate use and deployment of Taser Energy Weapon (TEW).

II. Policy: It is the policy of this Department to protect and serve all citizens, while at the same time respecting the rights of suspects, and balancing the need for member safety in response to resistance events. It is the policy of this Department that members will use only objectively reasonable force to bring an incident or event under control. Objectively reasonable force is only that force which is necessary to accomplish lawful objectives. All responses to resistance must be objectively reasonable.

III. Definitions

A. Active resistance: a subject actively resists when they take affirmative action to defeat an officer's ability to take them into custody.

B. Passive resistance: A subject who takes no affirmative action to defeat the member's ability to make an arrest but who does not respond to verbal commands and presents a refusal to move by sitting down or acting as dead weight.

IV. Procedure

A. TASER Energy Weapon

i. An electronic control device as a force option is the same level of force as chemical spray.

ii. TASER Energy Weapons must be worn on the weak-side in either a weak-hand draw or cross-draw position.

iii. TASER Energy Weapon deployment shall not be considered for the passively resistant subject. Active resistance shall be required.

iv. Flight from a member, standing alone, is not a justification for the use of a TEW. Members should consider the nature of the offense suspected; the level of suspicion with respect to the person fleeing; the risk of danger to others if

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the person is not apprehended immediately; and the surface on which the subject is fleeing which may lead to injury as a result of the resulting fall.

v. Members must be aware of the danger of combustibility as a result of the TEW's discharge when in a combustible environment or where the subject has been exposed to combustible agents.

vi. Multiple TEW deployments against an individual may increase the likelihood of serious injury where the individual is suffering from other symptoms such as cocaine intoxication or excited delirium. Members should minimize the successive number of discharges against an individual where possible.

vii. The Department recognizes, however, particularly where back-up members are unavailable, that multiple applications may be necessary to gain or maintain control of a combative individual.

viii. No more than one member should deploy a TEW against a single individual at the same time.

ix. A contributing factor to serious injury or death is the level of a subject's exhaustion. Studies recommend that when a member believes that control of a subject will be necessary and met with resistance, deployment of the TEW should be considered early on in the event so that the person has not reached a level of exhaustion prior to the TEW's use.

x. The preferred targeting is the center mass of the subject's back; however, it is recognized that it is not always possible to get behind the subject.

xi. Where back-targeting is not possible, frontal targeting should be lower center mass. Intentional deployments to the chest shall be avoided where possible.

xii. Members who are aware that a female subject is pregnant shall not use the TEW unless deadly force would be justified due to the danger created by the secondary impact or the possibility of muscle contractions leading to premature birth.

xiii. Members shall make all reasonable efforts to avoid striking persons in the head, neck, eyes, or genitals.

xiv. Members are prohibited from using the device as a punitive measure.

xv. TEW shall not be used against persons who are in physical control of a vehicle in motion unless deadly force would be justified based on an existing imminent threat.

xvi. A warning to the subject prior to deployment is preferred.

xvii. Members shall make all efforts to warn other members that a deployment is about to occur.

xviii. The device shall never be used on a handcuffed person to force compliance unless the subject poses a threat to the member through physical conduct or active resistance that cannot otherwise be reasonably controlled.

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xix. Members should consider the location and environment of the subject. Members shall avoid using TEWs in cases where the subject is elevated (i.e. roof, fire escape, tree, bridge, stairwell, loading dock etc. etc.) such that the secondary impact may cause serious injury.

xx. Members should be aware that a subject's heavy clothing may impact the effectiveness of the TEW.

xxi. Members should consider the particular subject and any vulnerability they may have, such as: a person who is small in stature or very frail will be more dramatically impacted (i.e., elderly, juveniles, pregnant females).

xxii. Alternative tactics shall be utilized where the member has prior information that the subject suffers from a disability which would increase the danger to that person by using the TEW (i.e., A person at the scene tells a member that the subject has a heart condition).

xxiii. Deployed probes that have been removed from a suspect should be treated as a bio-hazard.

xxiv. Where EMS is available, their services may be utilized for the removal of probes that have penetrated the skin, as long as such removal can be accomplished without causing further injury.

xxv. Any person who requests or appears to be having any form of physical distress following the deployment of a TEW shall be transported to a medical facility for a medical examination. It should be noted that studies indicate that persons who suffer from excited delirium may not be immediately impacted and the onset of difficulty may occur a period of time after the police control event.

xxvi. Mandatory medical clearance by a medical professional:

- **a.** Persons struck in a sensitive area-eyes, head, genitals, female breasts.
- **b.** Where the probes have penetrated the skin and either the officer or EMS cannot safely remove probes in accordance with this policy, the subject must be transported to a medical facility.
- **c.** Persons who do not appear to have fully recovered after a short period of time. Members who observe unusual physical distress should immediately call for medical assistance.
- **d.** Persons who fall into one of the vulnerable classes, such as young children, pregnant women, persons who are small in stature, persons who members become aware have a pre-existing medical condition that increases danger, and the elderly.
- **e.** Subjects who request medical assistance.

xxvii. Additional Documentation:

- **a.** All deployments of a TEW shall be documented, including those cases

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where a subject complies once threatened with such a device. By documenting the non-discharge uses, this Department establishes member judgment and control as well as the deterrent effect of this tool.

b. Photographs of the affected area should be taken following the removal of probes from the subject to document any injury. Where the drive-stun method has been used, photographs are extremely important due to the increased potential for this method to cause scarring.

c. Supervisory personnel shall be notified and review all TEW deployments for consistency with policy and training.

d. Probes/Cartridges may be properly stored and maintained as evidence following a discharge if it is deemed necessary for evidentiary value.

e. Probes/Cartridges shall be properly stored and maintained as evidence following a discharge if the discharge results in serious physical injury or death.

f. Members are required to complete a "response to active resistance form," which shall be reviewed by a supervisor following the TEW use.

g. All deployments shall be reviewed by the Chief of Police or their designee, as well as training personnel.

h. Where there is any indication of lasting injury, claim, or complaint, internal data from the device shall be maintained via AXON Evidence.

i. Each officer is required to dock the battery from their TEW at least once in every 30 days. This will ensure that there is a monthly download of all TEW data and that all TEWs stay up to date with the latest updates. It is noted that all data should reflect a function test at the beginning of each member's tour of duty.

j. After each TEW deployment, officers shall dock their TEW battery as soon as possible to allow it to download all information from the recent deployment.

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TATTOOS AND BODY PIERCING	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard:	
Date Implemented: 09/27/2022	Review Date:

I. Purpose: Many factors influence the community's confidence in our Department. The image we present to the community must be one of professionalism. Our appearance is of the utmost importance. It is the preference of the Department that should personnel obtain any tattoo, scarification, branding or piercing, it should be located in an area, which can be covered with a Department-approved uniform or business attire. This policy establishes specific guidelines concerning the display of tattoos, scarifications, brands and piercings by members of the Department. It places accountability for compliance not only upon each employee, but also upon their supervisors and commanding officers.

II. Policy: The display of any unauthorized tattoo, scarification or brand considered inappropriate, unprofessional or offensive, regardless of its location, by any member of the Department while on duty, or representing the Department in any official capacity is prohibited. While on duty all sworn personnel will not wear earrings. The piercing and wearing of associated jewelry in all other visible parts of the body is prohibited.

III. Definitions:

A. Tattoo – the act or practice of marking the skin with indelible designs, forms, figures, art, etc., by making punctures in the skin and inserting pigment.

B. Scarification – the act of intentional cutting of the skin for the purpose of creating a design, form, figure or art.

C. Branding – the act of intentional burning of the skin for the purpose of creating a design, form, figure or art.

D. Piercing – the act of creating a hole in any part of the body for the purpose of inserting an object, jewelry or ornamentation.

E. Uniformed personnel – includes sworn police officers including auxiliary and part-time officers.

F. Non-uniformed sworn personnel – includes investigative, administrative and all other non-uniformed assignments.

G. Excessive tattoos, scarifications or brands – excessive is defined as any tattoos, scarifications or brands that exceed above the collarbone readily visible when wearing an open collar uniform, and/or any which detract from an appropriate professional image.

H. Unauthorized tattoos, scarifications or brands – Unauthorized is defined, as any tattoos, scarifications or brands considered inappropriate, unprofessional or offensive.

IV. Procedure

A. Uniformed Personnel

1. Except as provided in Section G., any excessive tattoos, scarifications or brands worn by uniformed Police Department personnel shall NOT be visible while on duty or representing the Department in any official capacity. Excessive tattoos, scarifications or brands must be covered with a Department approved uniform including but not limited to a long-sleeve shirt, jacket, sweater, turtleneck sweater, dickey, or pants.
2. Uniformed personnel may be granted a one-time exemption by the Chief of Police for tattoos, scarifications, or brands already in existence on the date of this policy that cannot be covered by a Department approved uniform.
3. No exemption will be granted for any unauthorized tattoos, scarifications or brands considered inappropriate, unprofessional or offensive as outlined in Section E. 1..of this policy.

B. Non-uniformed SWORN personnel

1. Except as provided in Section IV. Any excessive tattoos, scarifications or brands as defined in Section I. G. of this policy, worn by sworn personnel working plain-clothes assignments shall not be visible while on duty or representing the Department in any official capacity. Excessive tattoos, scarifications or brands will be covered with approved clothing attire as outlined in Department Policy.
2. Non-uniformed sworn personnel may be granted a one-time exemption by the Chief of Police for tattoos, scarifications, or brands already in existence on the date of this policy that cannot be covered by Department approve business attire.
3. No exemption will be granted for any unauthorized tattoos, scarifications or Brands considered inappropriate, unprofessional or offensive as outlined in Section E. 1, of this policy.

C. Non-sworn CIVILIAN and VOLUNTEER personnel

1. Civilian and volunteer personnel may display tattoos, scarifications or brands, except as outlined in Section III. A, C, E., of this policy.

D. ALL Police Department personnel:

1. The following includes, but is not limited to, the types of unauthorized tattoos, scarifications or brands prohibited by this policy.

    a. Depictions of nudity or violence.
    b. Sexually explicit or vulgar art, words, phrases or profane language.
    c. Symbols likely to incite a strong reaction in the workplace, i.e., swastikas, pentagrams or similar symbols.
    d. Initials, acronyms or numbers that represent criminal or historically oppressive organizations, i.e., AB, KKK, SS, MM, BGF, HA, 666 or any street gang names, numbers and/or symbols.
2. Any member of the Department who obtains an unauthorized tattoo, Scarification or brand considered inappropriate, unprofessional or offensive, shall:

    a. Remove the tattoo, scarification or brand at their own expense; or,
    b. Cover the tattoo, scarification or brand with a Department- approved uniform Or,
    c. Cover the tattoo, scarification or brand with Department approved business or casual attire as appropriate.

E. PIERCINGS

1. While on duty, all members of the Department shall adhere to all sectionsof the department polices as it relates to the wearing of jewelry.

2. While on duty, non-sworn personnel may wear earrings only on the ear lobes. The earrings hall be no more than one inch in diameter and extendno further than one inch from the bottom of the ear. Earring styles and colors should not be excessive or offensive.

F. EXCEPTIONS

1. When deemed operationally necessary, sworn Department members in undercover assignments may display tattoos, scarifications, brands orjewelry otherwise prohibited by this policy, with approval of the Chief ofPolice.

2. Jewelry, tattoos, scarifications or brands that are a required part of an employee's race, color, religion, age, national origin or gender. The Bryant Police Department will not discriminate on the basis of race, color, religion, age, national origin or gender. Any employee who believes that they fall underthis exemption must immediately notify his/her supervisor.

G. EXEMPTIONS

1. Uniformed personnel and non-uniformed sworn personnel may be granteda one-time exemption by the Chief of Police for tattoos, scarifications, or brands already in existence on the date of this policy that cannot becovered by a Department-approved uniform or business attire as set forthin Department policy.

2. Members requesting this exemption must submit their request in writing to the Chief of Police with photographs documenting the tattoos,scarifications, or brands for which they are requesting exemption. Adecision will be rendered granting or denying the exemption within thirty (30) calendar days from receipt of the request by the Chief of Police. The final authority for granting any exemption will rest with the office of the Chief of Police or an appointed designee.

3. No exemption will be granted for any unauthorized tattoos, scarifications orbrands considered inappropriate, unprofessional or offensive as outlined in Section E. of this policy.

H. SPECIAL EVENTS and ASSIGNMENTS

1. Commanding Officers retain the authority to further limit the display of tattoos, scarifications, brands or piercings by officers within their command for a specific purpose, special events or assignments. For example, officers working special assignments requiring regular contact with juveniles, such as School Resource Officers, are considered role models to youth. As such, the officer(s) could be required to cover their tattoos, scarifications, or brands during their assignment to these units, even if the Chief of Police has previously granted the officer an exemption.

I. FINAL AUTHORITY

1. The Final authority for deciding the appropriateness of any tattoo, brand, scarification, piercing, jewelry will rest with the office of the Chief of Police, or an appointed designee.

Thermal Imaging Devices	Related Policies: Search of Residences
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
Date Implemented:	Review Date: 9/25/2025

I. Purpose: The purpose of this policy is to provide officers of the department with guidelines for the proper use of thermal imaging devices during search and rescue operations, and while conducting investigations. Thermal imaging devices are designed to find people in outdoor environments. The ability to use this device to search large areas quickly using the attached technology equipment will improve the resolution of search and rescue operations. The device can also be used while conducting criminal investigations by locating infrared surveillance cameras throughout the community which may contain evidence of a crime.

II. Policy: It is the policy of the department to protect and serve the community while safeguarding the constitutional rights of all citizens and balancing the needs of law enforcement in solving crime and locating lost or injured persons.

III. Definitions:

A. Thermal imaging: is a method of improving visibility of persons objects in a dark environment by detecting the person's objects' infrared radiation and creating an image based on that information.

B. Probable Cause: (search): Facts and circumstances based upon observations or information that would lead a reasonable law enforcement officer to believe that evidence of crime exists and that the evidence exists at the place to be searched.

C. Exigent Circumstances Entry: Making observations of a dwelling or business with a thermal imaging device without a warrant due to some existing emergency that would not allow an officer time to get a warrant.

D. **Consent:** The voluntary granting of permission for an officer to enter or scan with a thermal imaging device an area that is protected by the 4th Amendment, by a person who has a reasonable appearance of authority over that area.

E. **(IR) Infrared Security Cameras**: Security Cameras that have the capability to capture video in low light and no light areas.

IV. Procedure:

A. The department uses handheld thermal imaging devices for the purpose of supporting the primary mission of the department which is public safety. When department members are conducting a search and rescue operations thermal imaging devices can assist in finding lost or injured persons. This type of search generally does not require a warrant.

B. The department is aware that security cameras strategically placed throughout the community owned and operated by private citizens, corporations or government agencies have the capability to capture and record citizens movements and events. The recordings can greatly assist law enforcement officers in identifying individuals involved in criminal activity and clearing cases through arrest.

C. Courts have held that the use of a thermal imaging device in the hands of law enforcement from a public vantage point to monitor the radiation of heat from a person's home or business was a "search" within the meaning of the Fourth Amendment, and thus required a warrant.[1] A person has an expectation of privacy in his or her home and business and therefore, this department cannot conduct unreasonable searches, even with technology that does not enter the home.

D. When considering the use of a department owned thermal imaging device for either a search and rescue operation or to assist in a criminal investigation supervisory authorization must be sought.

E. Officers will not conduct unwarranted routine surveillance of residences or business with a thermal imaging device.

F. Officers will not direct any thermal imaging device at a private residence or business for the sole purpose of conducting a criminal investigation which targets occupants of that property without first obtaining a warrant, or articulating an exigent circumstance, or obtaining consent from the person who has standing and an expectation of privacy over the property.

G. All images captured by the thermal imaging device will be maintained in accordance with department policy and in accordance with Arkansas state law.

H. When a thermal imaging device is used in a criminal investigation the usage shall be documented in the police report or investigative files.

V. TRAINING:

Officers authorized to use the thermal imaging equipment of this department shall undergo annual training on this policy and the policy governing searches of residences.

[1] Kyllo v. United States, 533 U.S. 27 (2001),

Tire Deflation Device	Related Policies: Stops, Search & Arrest; Vehicle Pursuits, Use of Force.
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard:	
Date	Revise Date:

I. Policy: A tire deflation device when properly used has the potential to save lives, reduce property damage, and reduce the potential for civil liability suits by reducing the hazards of police pursuits. Officers must be aware however, that any time the device is deployed, a vehicle – particularly a vehicle traveling at higher speeds – will lose some capability to effectively turn, stop, or accelerate. In making the decision to deploy a tire deflation device, an officer/supervisor must weigh the risk against that of allowing a pursuit to commence or continue.

The use of the tire deflation device must comply with the established Use of Force and Vehicle Pursuit Policy of this department.

II. Purpose: This directive is intended to establish a procedure for the deployment of a tire deflation device.

III. Definitions:

A. Stopped Vehicle: Any vehicle with four or more tires, which has the apparent ability to be driven away from the scene of an incident.

B. Moving Vehicle: Any vehicle with four or more tires, which is being operated in such a manner as to avoid the arrest of the occupant.

C. Tire deflation: Tire deflation devices are used by law enforcement agencies across the nation as a tool to end police pursuits by deflating the tires of the suspect vehicle. Tire deflations device are comprised of expandable segments with spikes that are connected and can be placed across a road. When a vehicle hits the device, it injects metal tubes into the tires that cause them to deflate slowly. The tires do not blow out rather they slowly deflate in several seconds.

IV. Procedures:

A. Stopped Vehicle

a. A tire deflation device may be deployed when the possibility exists that a wanted or dangerous person may enter a vehicle and leave an area of containment.

b. A tire deflation device may be utilized to contain a suspected drunken driver who refuses to exit a vehicle and may attempt to drive away after being stopped by an officer.

c. A tire deflation device may be used when an officer, based on the information available at the time, feels it is prudent to prevent or significantly slow a vehicle, which may leave the scene of an incident.

B. Moving Vehicle

a. A tire deflation device may be deployed when the operator of a vehicle is failing to stop for an officer who is attempting to stop and/or arrest the occupant.

b. Prior to deploying the tire deflation device, the deploying officer will advise the 911 center of the location of the deployment. Once the suspect vehicle has passed over the device, the deploying officer will remove the device from the roadway and advise the 911 center that the device has been removed.

C. General use of a tire deflation device

a. No officer will be permitted to deploy a tire deflation device until he or she has been trained in the proper use of the device.

b. A tire deflation device shall not be deployed until authorization has been received from a Supervisor.

c. A tire deflation device will not be deployed on two or three-wheeled motorcycles unless deadly force is authorized.

d. Officers shall evaluate the need to deploy tire deflation devices on vehicles carrying hazardous materials and buses carrying passengers, against the potential hazard of allowing continued movement of the vehicle. A tire deflation device works best on paved surfaces.

e. Officers must be vigilant at all times and recognize the dangers associated with high speed vehicles, suspect behavior and trailing officers focus on the vehicle being pursued and low light environment. An officer deploying the device shall use any available barriers, such as Guardrails, abutments, bridges, overpasses, or vehicles, to provide protection during deployment.

f. A deployment location should have a good line of sight distance for the deploying officer.

g. A tire deflation device should not be deployed around curves, along roads with steep shoulders, blind turns or on bridges.

h. The use of a tire deflation device may not force some individuals to stop.

D. Reporting

a. Deploying officers shall document in the offense report anytime a tire deflation device is deployed, outlining the circumstances of the deployment and any damage, which occurred.

b. Deploying officers will re-pack the tire deflation devices and place back into squad car and prior to the end of shift the tire deflation device will be inspected

and any missing spikes will be replaced at that time. The fully functional device will then be rolled and returned to the squad.

Title: Towing/ Wrecker Service	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard:	
Date Implemented:	Review Date:

I. Purpose: Officers of this agency must know when the towing of certain vehicles are authorized.

II. Policy: Whenever possible, owners or operators of vehicles for which towing are required will be encouraged to specify a towing service of their choice. When required, the officer will summons needed tow truck(s) according to established regulation, unless a specific request for a particular tow service has been made by the owner or operator of the vehicle to be towed.

III. Procedure:

A. Towing Situations:

1. Accident: Any vehicle involved in an accident shall be removed to the shoulder of the road or elsewhere as soon as possible after necessary accident investigation information has been obtained. Vehicles shall be removed from the shoulder without unnecessary delay.
2. Vehicles may be pushed at no expense to the owner to the shoulder of the road or other legal parking spot, which does not obstruct or impede vehicle travel on the roadway.
    a) If this is not possible, and a traffic hazard is potentially created, towing of the vehicle at the expense of the owner may be ordered by the investigating officer.
3. Emergency Situation: Any vehicle found illegally parked, in the vicinity of a fire, traffic or airplane accident or other area of emergency, which creates a traffic hazard or interferes with the necessary work of law enforcement, fire, or other rescue workers may be ordered towed, at the expense of the owner, by a law enforcement officer.
4. Impending/Danger to Traffic: No vehicle shall be stopped in such a manner as to impede or render dangerous the use of the highway of others, except in cases of mechanical breakdown or accident. If such disabled vehicle is not promptly removed and creates a traffic hazard

the law enforcement officer may order the vehicle towed at the expense of the owner.

5. Blocking Driveway: Any law enforcement officer discovering or having report of any motor vehicle, trailer, or other vehicle blocking a driveway or entrance from a public roadway, or interfering with the movement on any driveway may order the vehicle towed at the expense of the owner of the vehicle.
6. Unattended Traffic Hazard/Violation of Law: Officers may tow any motor vehicle found on the public street or grounds unattended by the owner/operator that constitutes a traffic hazard or is parked in such a manner as to be in violation of the law.
7. Unattended Vehicle: Whenever any motor vehicle is left unattended for more than 10 days upon any public or privately owned property other than the property of the vehicle owner, the law enforcement officer may order it towed at the expense of the owner of the vehicle.
8. Abandoned Vehicle: Whenever any motor vehicle is abandoned upon public or privately owned property, without permission of the owner, leasee, or occupant thereof, a law enforcement officer may order it towed at the expense of the owner of the vehicle. A vehicle may be presumed to be abandoned if:
    a) It is inoperable and left unattended on public property for more than 48 hours;

B. Removal from Private Property:
    a) Property owners may act immediately to have vehicles towed which are occupying lot, area, space, building or part thereof without their permission.
    b) Evidence/Crime Involvement: Vehicles that must be processed for or as evidence, having been involved in the commission of a crime, will normally be towed at the request of the officer to the department. When all evidentiary processing has been completed, vehicles may be released to owners upon presentation of proof of payment of tow bill.

C. Towing Regulation
1. The law enforcement officer should know under which provision of departmental rule the vehicle will be towed.
    a) In cases other than arrest, it is always preferred to have the vehicle owner/operator name the towing company to be used.
    b) If the owner/operator does not wish to specify a towing firm or is not available to make a choice, the officer will ask the dispatcher to send a wrecker according to established departmental regulation.
    c) In an emergency situation involving major traffic congestion and tie up, the officer will so notify the dispatcher and will request the closest/most readily available wrecker.
    d) If the vehicles involved are larger than normal passenger vehicle or pickup size, the officer should so advise the dispatcher who has a separate list of specially equipped wrecker services.
    e) When the wrecker arrives on the scene, the officer will advise the dispatcher of the time of arrival and any other subsequent problems.

f) Officer requests will be recorded on the dispatch and wrecker log.

g) Unless directed otherwise by the owner, a towed vehicle will normally be towed to and stored at the wrecker company towing the vehicle. It is then the responsibility of the wrecker company to collect the tow bill. On occasions where the vehicle is towed to the department for processing, the owner of the vehicle will arrange for the tow bill to be paid before the vehicle is released to the owner. A copy of this paid tow bill should be forwarded to the Chief's Office.

h) Towed vehicles will normally not have a "hold" placed on them by a law enforcement officer for reasons of defective equipment, altered equipment, etc., and will be release to the owner following payment of the tow bill.

D. Inventory

1. Vehicles that are towed at the request of the owner/operator or vehicles that are left legally parked will not be inventoried, officers are reminded of the "plain view doctrine" and the limitations upon the authority to search incidental to a lawful arrest.
2. A vehicle inventory tow-in report will be completed when an officer assumes responsibility for towing a vehicle. Obvious vehicle damage should be noted in the report.
3. Prior to the vehicle being removed, officers will obtain the tow truck drivers name for the inventory report and then provide them with a copy of the completed inventory report.
4. Officer should turn in a copy of the inventory report to the Records and Information Section when an electronic report is not available.

DI. Wreckers

1. Wrecker services wishing to be called by this agency must meet the following criteria:
   a) The Wrecker / Towing companies lot shall be within Saline County and within Ten (10) miles of the City of Bryant.
   b) Each towing and recovery company must submit a written request to the Chief of Police requesting to be placed on the department rotation list. The Chief shall have the authority to accept or reject such requests.
   c) Each requesting company must provide twenty-four (24) hour continuous service for both the acceptance and release of vehicles and for requests for service.
   d) Each requesting company must provide tow vehicles that are in good, mechanically safe conditions. Also required is a proper commercial vehicle license as required by state law. The towing and recovery company must also possess a license and decal issued by the Arkansas Towing and Recovery Board, which will be provided to the Chief of Police for departmental records.
   e) Each requesting company must maintain a minimum of two (2) wreckers equipped with the following:
      (1) At least one (1) ton vehicle.
      (2) Equipped with a wheel lift

(3) One (1) fire extinguisher (ABC type, not less than 10lb) per wrecker
(4) Shovel
(5) Broom
(6) Scotches - minimum one (1) set
(7) Dollies - minimum one (1) set for non-Rollback style wrecker.
(8) Bar lights, amber in color (meets requirements of ACA 27-36-305 and ACA 27-37-302)
(9) Brake Lock System
(10) Sand or Oil Dry

f) The Arkansas Towing and Recovery Board must properly permit all wreckers used to tow on behalf of this agency. All wrecker operations must meet the minimum insurance requirements set forth by the Arkansas Towing and Recovery Board, including on-hook cargo insurance.

g) The owner of the towing company shall provide the names and driver's license number of all employees that will operate and store towed vehicles.

h) Must have trained operators and use proper towing methods.

i) Maximum 30-minute response time from time dispatcher logs call until time the law enforcement officer reports arrival at scene.

j) Each towing and storage facility must maintain a lighted area surrounded by adequate fencing to prevent entrance by unauthorized persons and must hold itself responsible for any theft or vandalism of stored property.

k) The towing service shall provide the Chief of Police with a maximum of three (3) local telephone numbers where the service can be reached. At least one number shall be listed in the name of the business. Pager numbers shall not be accepted by this agency. If for some reason the dispatcher cannot make contact with the phone numbers provided, the towing company will lose its turn for that call.

l) No towing company shall proceed to any scene being investigated by this agency unless requested by this agency or the owner or person in control of the vehicle. Should a towing company or any of its employees receive notification that a tow truck is needed from a source other than a law enforcement agency of the owner or person in control of the vehicle, the towing company should immediately notify this department.

m) Upon arrival at a scene the tow operator shall not take any action until directed by the law enforcement officer in charge.

n) Rates charged will be "reasonable, necessary costs".

o) Towing companies shall provide a list of towing charges annually on January 31st. to the Chief of Police or his/her designee.

p) Responding Wrecker Services will be responsible for the cleaning of debris from the scene.

2. Wrecker services failing to meet the above criteria will be so advised in writing and warned only once. Any further discrepancies will result in

the wrecker service listing being deleted from the wrecker rotation list and being advised in writing accordingly.

F. Use of Wrecker Rotation List:
   1. Officer requests next wrecker and advises if special equipment needed.
   2. Dispatch will attempt to use one wrecker service per call when multiple wreckers are requested from the department rotation list.
   3. Dispatcher, using correct wrecker list, calls wrecker service whose turn is next.
   4. If phone is not answered or wrecker is not available, place “NA” on list and call next wrecker.
   5. On completed call, note time and service called on Wrecker Log.
   6. If a wrecker is called to a scene, and for any reason the tow is canceled, this will not count as a turn on the rotation list, unless the wrecker driver receives payment for services rendered. Dispatchers will note that the call was canceled, and when another wrecker is again required will call that wrecker company again.
   7. At least monthly, the Office Manager or designee will check the wrecker rotation list, slow arrival notes, and officer comments and make any needed recommendation for action regarding warning and/or disqualifying wrecker services to the Administrative Captain.
   8. Officer Feedback: To insure efficient tow service is being rendered, officers’ comments are strongly encouraged.

II. Complaints

A. Any complaints by the owner or person in charge of any vehicle that this agency has caused to be towed are to be made in written form to the Chief of Police. The Chief of Police shall make a determination of the merit of such complaint and take such actions as necessary to correct the matter if the complaint is validated.

Training Directive	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes § 12-9-101 through § 12-9-603	
CALEA Standard: 33.5.1; 33.6.1 ALEAP 3.01 Annual Firearms Qualifications and Training - 13.13 Annual Firearms Training 3.02 Response to Resistance / Use of Deadly Force / Duty to Intervene Training 3.03 Annual Inspection of Firearms 3.04 Use of Force Training and Proficiency 3.06 In-Service Sworn Officer Training 3.07 In-Service Non-Sworn Training 3.08 Supervisor Training	
Date Implemented:	Review Date: 09/25/2025

I. Purpose: The purpose of this policy is to direct continuous training for the members of this department, as well as the essential documentation of said training.

II. Policy: It is the policy of this department to provide officers with continuous training on the recurring, high risk, critical tasks that an officer will face.

III. Definitions:

A. High Risk Critical Tasks: These tasks include:

a. Tasks that the final policy maker of the department knows to a moral certainty that officers will face;

b. The task is made easier with training, or the policy maker knows that officers have historically made mistakes;

c. The wrong decision with respect to the task will lead to a physical or a constitutional injury.

IV. Procedure: Each member of the department will receive an annual block of training on each of the high-risk critical tasks in law enforcement, including:

A. Annual Training:

a. **[ALEAP 3.02]:** Use of force (Response to Resistance) to include qualification/certification of any weapons or special equipment the officer may utilize and duty to intervene.

   1. This deadly force training shall consist of a review of the deadly force policy of the department and other scenario-based training programs. Many agencies conduct this training as part of their annual firearms qualification but it can be done at any time during the year.

   2. **[ALEAP 3.03]:** The department requires the annual inspections of all authorized firearms by a designated person for proper functioning. This inspection may take place during firearms qualifications. Proof must clearly show each firearm (by serial number or another identifier) was inspected.

b. **[ALEAP 3.01]:** The department shall conduct at a minimum two (2) firearms training sessions per year, one of which must be an approved CLEST qualification course led by a CLEST certified instructor for all departmentally authorized firearms utilized by the officer. Training must require qualification with ALL firearms carried or used by an officer including handguns, rifles, back-up firearms, etc.;

c. **[ALEAP 3.02]**: The department trains its sworn personnel at least **annually** in the proper use of deadly force as well as prohibiting choke holds unless deadly force is justified;

d. Firearms training must include low-light shooting as well as decision-making scenarios;

e. **[ALEAP 3.03]** This department requires all sworn personnel to be trained in defensive tactics and less lethal weapons. Those who are authorized to use less lethal weapons (including, but not limited to:

   1. ECDs;

   2. pepper spray;

   3. distraction devices;

   4. less lethal munitions;

   5. batons, etc.)

   be trained at least annually and demonstrate proficiency for those weapons every (2) two years. The required training will be conducted by instructors having appropriate certification for the weapon or by instructors utilizing instructional materials for that weapon.

f. Firearms training must meet all other requirements promulgated by Arkansas Law Enforcement Officers Training and Standards Commission;

g. Motor vehicle pursuit training for each sworn officer and dispatcher under the control of the department;

h. Emergency operation of vehicles;

i. Search and seizure/arrest;

j. Care, custody, restraints, and transportation of prisoners;

k. Domestic violence and department employee involved domestic misconduct;

l. Off-duty conduct of officers / off-duty paid details;

m. Harassment / sexual misconduct;

n. Complaints and internal affairs investigations;

o. Special Operations: SWAT; narcotics, high risk warrants service;

p. Dealing with the disabled, including the mentally ill, emotionally disturbed persons, and persons with diminished capacity/excited delirium. In accordance with 12-9-119. behavioral health crisis intervention training. (2023);

q. [ALEAP 13.14] annual racial profiling training (ACA 12-12-1404).

B. Specialized Training:

a. All officers who are promoted or receive a functional re-assignment shall receive training related to skill development for their new position.

V. [ALEAP 3.06] In-Service Sworn Officer Training:

A. This department requires a minimum of 40 hours in service training or refresher training annually for all SWORN personnel employed/appointed by this department in accordance with training mandated by Arkansas Law or CLEST standards, and any other training designated by this department.

B. This refers to the mandated Continuing Education under CLEST standards as well as any training mandated by the agency. Reserve/Part-Time/Specialized officers are sworn officers and are required to have arrest, search and seizure training level 3 or 4 training would cover any CLEST requirement not covered by Standard 2.01 or 3.01.

VI. [ALEAP 3.07] In-Service Non-Sworn Training:

This department identifies the non-sworn positions, including volunteer positions that have any required state or agency pre-service and/or in-service training or certifications and provides the necessary training. (See policy on Volunteers)

VII. [ALEAP 3.08] Supervisor Training

A. This department provides for a minimum of 24 hours of training for newly promoted supervisors/commanders appropriate to their position/rank within 12 months of promotion.

B. This minimum of 24 hours of training applies to all ranks below Chief in the department. Newly promoted supervisors or commanders, (not just the initial supervisory rank) including non-sworn supervisors should be provided training "appropriate to their position/rank" and the training should take place within 12 months prior to or after promotion.

C. The CJI School of Law Enforcement Supervision and/or similar courses would be appropriate for all new Sergeants and possibly even first line non-sworn supervisors. Other supervision courses may be appropriate for Lieutenants and above

VIII. [ALEAP 3.05] Training Records:

This department has a written directive which describes its employee training records system which is in accordance with CLEST rules or other rules and regulations for appropriate personnel. Reporting of training through the Arkansas Commission on Law Enforcement Standards and Training may be used to document sworn training.

A. Each officer shall have a training file that indicates the training programs received by the officer to include:

- **a.** Subject matter of the training;
- **b.** Date of the training;
- **c.** Number of hours;
- **d.** Proficiency scores where applicable.

B. Department files will contain a lesson plan and outline of each in-house training session, which indicates the following:

- **a.** Subject matter;
- **b.** Lesson plan;
- **c.** Course objective;
- **d.** Course content;
- **e.** Handout materials;
- **f.** Dates training was given;
- **g.** Instructor of training.

C. This department will also retain as part of department records, documentation relating to any external program an officer attends as part of continued training.

D. The department will maintain a file on all training required by state mandate and shall document that training in accordance with this policy.

Policy # **Transportation and Restraint of Prisoners**	Related Policies: Response to Resistance
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA 70.1 Transport Operations ALEAP 10.01 Searching and Transport	
Date Implemented:	Date Reviewed: 09/25/2025

I. Purpose: To establish guidelines for the reasonable and safe transportation and restraint of prisoners.

II. Policy: Transportation and restraint by law enforcement agencies of persons who are in custody is a constant requirement and a frequent activity. Two general time periods are involved. The first is immediately after arrest when the person is taken to the police department or a jail facility for processing and holding. The second concerns the movement of detainees to court, to a detention facility, to medical facilities, or for other reasons. Regardless of the reason for the transportation of prisoners, potential hazards are always present. Therefore, it is the policy of this department to establish uniform procedures that provide adequately for the safety and security of prisoners, transporting officers, and the public during prisoner transport.

III. Definitions:

A. Contraband: Articles or substances prohibited from the possession of prisoners.

B. Handicapped prisoner: A prisoner with an anatomical, physiological, or mental impairment that hinders mobility.

C. Prisoner: A persons who has been arrested and taken into custody.

D. Proper search: The physical inspection of a prisoner's person, clothing, and effects for weapons or potentially hazardous articles to be used against law enforcement personnel. This search shall also have consideration for contraband, such as narcotics, narcotic paraphernalia and implements which may facilitate an escape from custody or confinement. A proper search shall be conducted in accordance

with federal and state constitutions and statutes and be consistent with this department's policy on searches.

E. Restraining device: Equipment such as handcuffs, flex-cuffs, leather restraint belts, leg irons, hobble devices, and maximal restraint tools, used to restrain the movement of the prisoner.

F. Security hazard: Any threat to the security of the prisoner, to the facility in which he/she is held, or to others with whom the prisoner may come into contact. Estimations of the degree of security hazard will govern the means of transport, the kinds of restraining devices to be used, and other actions to be taken by department personnel to provide proper protection for and security of the prisoner.

G. Transporting officer: A department employee who is responsible for transporting a prisoner from one point to another.

H. Transportation operations:

a. Vehicle inspections: At the beginning and end of each shift, all vehicles regularly used for prisoner transport shall be inspected by the department member assigned to that vehicle to determine that all safety devices are in working order and that the interior is free of weapons and contraband.

b. Prior to placing a prisoner in a vehicle for transport or detention, the officer shall inspect the interior for weapons and contraband. An additional inspection shall be conducted after the prisoner has been delivered to the detention facility or other destination.

c. Officers shall not engage in enforcement activities while transporting prisoners unless failure to act would risk death or serious bodily injury to another. In non-life-threatening yet serious situations, officers should call for back-up assistance and may remain on hand until such assistance has arrived.

I. Restraining devices:

a. Officers shall use only those restraining devices for which they have been trained.

b. With few exceptions, all prisoners shall be handcuffed, double locked and checked for proper application, with their hands behind their backs.

c. Officers shall document, in their report, that "subject was handcuffed, checked for fit, and double-locked."

d. Officers may use discretion in restraining persons or using other restraining devices in specific cases, such as:

1. Obvious state of pregnancy;

2. Prisoner has a physical handicap;

3. Prisoner has injuries that could be aggravated by standard handcuffing procedures;

4. Elderly and very young persons.

e. All prisoners shall be secured with seatbelts. No prisoner shall be handcuffed to any part of the police vehicle.

f. With the approval of a supervisor, leg irons, hobbles, or flex-cuffs may be applied to the ankles of a prisoner who violently resists arrest, is an escape risk, is prone to violent behavior, or manifests mental disorders that pose a threat to the prisoner, the transporting officer, or the public.

J. Supervisory notification for special circumstances: A supervisor, where feasible, will be notified in all cases where:

a. The officer is transporting a person who is handicapped;

b. The officer is transporting a person known to be mentally ill;

c. The officer is transporting a person with an injury;

d. The officer is transporting a person known to have a communicable disease.

K. In all such cases, the officer shall obtain necessary clearances from an appropriate mental health or medical professional as to the proper restraint and care of these individuals.

L. All transports involving the special circumstances outlined above shall be documented as to the occurrence as well as the action taken.

M. Transport:

a. Prior to transport, the officer shall thoroughly search all prisoners for any weapons, tools of escape, or contraband.

b. The transporting officer shall conduct a pat-down frisk for the purpose of seizing any weapons or tools of escape. The officer shall conduct a further search incident to the arrest for the purpose of seizing weapons, contraband, or evidence of the crime.

c. Officers shall properly secure and safeguard personal property belonging to the arrestee or prisoner.

d. In the event that the transporting officer and prisoner are of the opposite sex, the transporting officer may conduct a limited pat-down frisk for the purpose of seizing any weapons, tools of escape or contraband. This search should be observed, if possible, by a witness. The officer is advised to use the back of his/her hand or some object such as a pen.

e. When possible and practicable, a department member of the opposite sex should be requested for these types of searches.

f. Any search shall be documented by the transporting officer.

g. Prior to transporting a prisoner, the transporting officer shall notify the dispatcher:

1. Identity of the prisoner;

2. Arrest location and destination;

3. Vehicle odometer mileage;

4. Vehicle odometer mileage at time of arrival at the intended destination.

h. Prisoners shall be transported in the following manner:

1. If prisoners are routinely transported alone in the rear of department vehicles, the rear compartments are modified to minimize opportunities for exit without the aid of the transporting officer. Cages, safety barriers, deactivating power to windows and/or removal of window cranks and door handles from the rear compartment are modifications that should be considered by the department to minimize unauthorized exit from the vehicle
2. If the transport vehicle is equipped with a safety barrier, the prisoner shall be placed in the rear, right-side seat. The transporting officer(s) shall be positioned in the front seat.
3. If the transport vehicle is equipped with a safety barrier, and two prisoners are being transported, then two officers shall make the transport where feasible. The prisoners shall be placed in the rear seat. The transporting officers shall be positioned in the front seat.
4. Up to three prisoners may be transported in a vehicle equipped with a safety barrier, provided that two officers make the transport. The prisoners shall be placed in the rear seat. The transporting officers shall be positioned in the front seat.
5. A prisoner may be transported in a vehicle not equipped with a safety barrier. However, two officers must make the transport. One officer shall operate the vehicle while the second officer is seated in the rear seat, directly behind the operator of the vehicle. The prisoner shall be seated in the rear, right-side seat.
6. All prisoners being transported shall wear properly fastened seat belts.
7. Prisoners shall not be transported in a reclined position.
8. Any wheelchairs, crutches, prosthetic devices, and medication shall be transported with, but not in the possession of, the prisoner.
9. Prisoners shall not be left unattended while being transported.
10. Unless approved by a supervisor, no stops will be made while transporting a prisoner.
11. A transporting officer shall not respond to the need for law enforcement services or back-up unless the risk to other citizens or law enforcement officers is both clear and serious and the risk to the prisoner(s) is minimal. When the need for these services is of a non-serious nature, the officer shall notify dispatch.
12. Prisoners of the opposite sex shall not be transported in the same vehicle unless extraordinary circumstances exist, and only when approved by a supervisor.
13. If a prisoner is to be transported to court or any other facility, and the prisoner is believed to be a security hazard, the transporting officer(s) shall inform the receiving court of law enforcement personnel in order that they may prepare to accept custody of the prisoner.

14. If a prisoner becomes sick or injured incidental to arrest, the transporting officer, when possible, shall request emergency medical support to examine the prisoner prior to transport.

15. If emergency hospital treatment is necessary, the prisoner and at least one officer shall be transported by the rescue to the hospital. The officer shall remain with the prisoner (unless prevented by emergency circumstances or treatment needs) until the hospital personnel release the prisoner or until appropriate security can be arranged.

16. If emergency hospital treatment is not necessary, and a reasonable request is made by the prisoner to go to the hospital, the prisoner shall be transported in a department vehicle.

17. Prisoners with physical handicaps may be transported in department vehicles. All reasonable precautions shall be taken by the transporting officer to ensure the security and reasonable comfort of the prisoner, without compromising the safety of the transporting officer(s).

18. Appropriate measures for the security and control of prisoners in medical facilities shall be taken. Whenever an officer transports a prisoner, or is transported with a prisoner, to a medical facility, the officer shall:

    a) Maintain a constant view of the prisoner;

    b) Ensure that proper restraints are applied to the prisoner until the medical staff needs them removed for medical treatment. Once treatment is completed, proper restraints shall be reapplied;

    c) Guard against any injury to the officer and all medical staff;

    d) If required to guard the prisoner, and when possible, rotate guarding assignments at regular intervals to avoid complacency;

    e) Ensure that the prisoner does not have contact with visitors;

    f) Notify hospital security, if available, and the law enforcement department within the jurisdiction of the medical facility of the presence of a prisoner within the hospital;

    g) If the prisoner is admitted to the medical facility, and cannot be arraigned by a magistrate or appropriate official, or issued a summons, notify the supervisor to arrange for 24-hour guard coverage;

    h) Upon the prisoner's release from the medical facility, and prior to transport, the prisoner shall be thoroughly searched;

    i) Upon the prisoner's release from the medical facility, the transporting officer shall ensure that all medical records and instructions for future treatment are in the prisoner's possession and are provided to the detention facility.

19. Whenever a prisoner is to be transported and has been involved in the following types of incidents, special safety measures shall be adhered to:

    a) Was involved in a violent struggle during apprehension.

b) Was subjected to the use of a chemical agent, Taser, neck restraint hold, multiple body weight control, or impact strikes to the body.

c) Is highly intoxicated on either alcohol or drugs or a combination.

d) Is secured by maximal restraints, four-point restraints, or a hobble tool.

20. Evidences a difficulty in breathing**, the transporting officers shall:**

a) Ensure that the prisoner remains in a seated, upright position;

b) One officer shall maintain constant visual and audible observation of the prisoner;

c) If there is any indication that the prisoner is in medical distress the officer(s) shall administer emergency medical attention consistent with his/her level of training and shall immediately request emergency medical support;

d) Shall advise the detention staff accepting the prisoner of all of the above circumstances.

N. Escape:

a. The transporting officer shall:

1. Immediately notify the dispatcher and supervisory personnel;

2. Immediately coordinate with responding officers to establish a perimeter;

3. Brief responding supervisory personnel.

b. The responding supervisor shall:

1. Take command of the perimeter and search operation;

2. Determine the need for additional department resources;

3. Ensure that all proper notifications are made up the chain of command;

4. Ensure that the events surrounding the escape and search operation are properly documented through a report from each officer involved in the event.

O. Community Care Taking Transports: Officers serve numerous functions in society, some of which are totally separated from the investigation of crimes and arrest of suspects. These non-crime related duties are termed community caretaking functions, and for this section, “community caretaking transports.” Officers can expect to encounter citizens in numerous situations in which police assistance is requested, such as a stranded motorist in need of transportation, or cases where police assistance is necessary, such as intoxicated persons wandering in or near a roadway. The purpose of this section is to ensure the safe transportation of citizens and the safety of the transporting officers.

a. Citizens who are transported for a “community caretaking” purpose, such as individuals who flag down officers for assistance and are transported in the department vehicle, are not seized for Fourth Amendment purposes.

b. Citizens who are transported for a “community caretaking” purpose because they are ill or in distress, such as persons who pose a danger to self or others

due to mental health issues, impairment from drugs and alcohol etc. are not considered seized for purposes of the Fourth Amendment.

c. During the course of a community caretaking contact, officers may, without turning the contact into a seizure, take reasonable steps to ensure their safety.

d. An officer may request that the citizen take their hands out of their pockets and that the citizen keep their hands visible without converting the contact into a seizure or arrest.

e. When the officer has reason to believe the person to be transported may harm him/her, the officer may conduct a pat-down search of the citizen prior to transporting in the department vehicle in non-arrest situations.

f. Officers shall notify a supervisor and the dispatcher of the circumstances of the transport:

1. Reason for the transport;
2. Sex of the person. Male and female citizens may be transported together when they were originally together. Ex: Husband and wife stranded with a disabled vehicle request transportation;
3. Number of persons;
4. Starting location & destination;
5. Starting and ending mileage;
6. Time of start;
7. Time on arrival at destination.

g. All persons must wear seatbelts.

h. When the reason for the transport is due to impairment from drugs or alcohol, the officer is required to transport to a medical facility.

i. When the officer is dealing with a citizen in need of medical attention, the officer should first consider contacting EMS for evaluation before transport.

j. When the reason for transport involves the need for a mental health evaluation, the officer is required to transport to the appropriate mental health provider.

k. No stops shall be made along the way to the destination.

l. Officers shall not engage in a pursuit or conduct law enforcement activities while transporting citizens.

m. Officers are prohibited from dropping or stranding a citizen in a location that places the citizen in danger.

n. Coercing or facilitating homeless persons, vagrants, panhandlers etc. into transportation when they have no desire to leave the jurisdiction through transportation and drop-off is prohibited.

o. Officers should encourage the citizen to contact a person who will meet them or take them in. Where a citizen does not have a phone, officers can instruct the dispatcher to make the call.

p. Officers will ensure the safety of the citizen during the transport and drop the citizen in a safe location at the termination of the transport, such as:

1. The citizen's residence;
2. The residence of a family member or friend;
3. A medical facility or hospital;
4. A reputable local establishment such as hotel or restaurant;
5. A bus station, train station or cab company;
6. The department lobby area.

Policy # **Unmanned Aircraft System**	Related Policies: Arrest, Search and Seizure
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
Applicable FAA Regulations Drones in Public Safety: A Guide to Starting Operations 2019	
Date:	**Review Date:** December 2025

I. **Purpose:** A drone or UAS (Unmanned Aircraft System) has the ability to reach inaccessible or dangerous locations providing an advantage over manned helicopters because they reduce the risk to human life. UAS have the potential to help in search and rescue missions by covering more ground and keeping officers safe by providing an eye in the sky in dangerous situations. The UAS will be used to enhance public safety and to assist law enforcement search and rescue operations.

A. **Tactical Operations:** The UAS will be used to enhance and support tactical operations in areas of the Bryant Police Department's jurisdiction should a request for assistance be made and approval authorized. SWAT (Special Weapons and Tactics) and narcotics operations, and detectives during the execution of warrants, may utilize UAS to provide real time situational awareness of the target during high-risk operations. The ability to provide this aerial view may enhance officer safety and document movements of officers and civilians.

B. **Search and Rescue:** Unmanned systems equipped with a thermal / optical camera and multi-sensor navigation systems are designed to find people in rugged outdoor environments. The ability to use this aircraft to search large areas quickly using the attached technology equipment will improve the resolution of search and rescue operations.

C. **Crime and Collision Scene:** The UAS can also be used for crime scene over watch; as well as, used to document and record crime scenes and accident scenes.

II. Policy: It is the policy of this department to use UAS in coordination with law enforcement officers conducting specific missions as guided by the by the Federal Aviation Administration (FAA). This policy is designed to minimize risk to persons, property, and aircraft during the operation of the UAS while safeguarding constitutional protections and privacy interests of all persons.

III. Definitions:

A. UAS: Unmanned Aircraft Systems.

B. Operator (UA Pilot): The individual responsible for the overall flight operations of a specific mission.

C. Observer: Monitor the flight characteristics of the aircraft while in communication with the operator to ensure proper flight and that the aircraft remains clear of obstacles and low flying air traffic. The individual responsible for the operation of all camera and remote sensing functions during UAS operations.

D. The Bryant Police Department has two options to operate drones:[1]

a. Designate individual members of your team to earn FAA drone pilot certificates and fly under the rules for small unmanned aircraft systems (sUAS).

1. Most drone pilots operate under the sUAS rule, which is commonly known as Part 107 after the designated section of the federal code. Part 107 defines requirements for drone pilots and drones, and it sets operational limits for drone usage.

b. Receive an FAA certificate of authorization (COA) to function as a "public aircraft operator" that can self-certify its drone pilots and drones.

1. Rather than certify pilots and register aircraft under Part 107, your department may choose instead to request a COA from the FAA to become a public aircraft operator. This would allow your department to self-certify your drone pilots and drones for flights to perform governmental functions.

2. The first step is to ask your legal department to draft a Public Declaration Letter that certifies your department as a governmental entity and send it to the FAA. The FAA will send you a user ID and password to the UAS COA Online Application System, where you can complete your application. This process can take up to 60 days.

3. For more information about the COA process, please visit www.faa.gov/go/COA

IV. Procedures:

A. When the UAS is being flown the onboard cameras will be turned so as to be facing away from occupied structures, etc. to minimize inadvertent video or still images of uninvolved persons.

[1] Drones in Public Safety: A Guide to Starting Operations. FAA

B. All video and still images will be maintained in strict compliance with department policies and procedures and Arkansas Law.

C. The UAS unit will not conduct random surveillance activities. The use of the UAS will be tightly controlled and regulated the Chief of Police or their designee.

D. The authorized missions for the UAS are:

a. Video/photographs for investigative support (Homicide Scene, SWAT).

b. HAZMAT Response.

c. Search and Rescue.

d. Barricaded persons / Hostage situations / Active Shooters.

e. Traffic collisions.

f. Disaster Response (Floods, Tornado Damage, etc.)

g. Bomb Threats.

h. All other requested uses will be approved by the Chief of Police or their designee prior to deploying the UAS.

i. If UAS is going to be used over a residential property for an investigation, a warrant shall be obtained unless the UAS Commander can articulate probable cause that exigent circumstances exist. The warrant should be obtained as soon as practical.

j. Emergency Authorizations and Operations: To support emergency responders and other entities affiliated with them, the FAA can quickly issue authorizations for responses to natural disasters and other emergencies. For more information, please visit: www.faa.gov/go/EmergencyWaiver.

E. The UAS program will operate strictly within the law and regulations. If in doubt, prior to operating the UAS the Chief of Police or their designee will ensure that warrants are applied for and obtained. The department will balance all operations with the need to accomplish the mission while maintaining public privacy and the, freedom from intrusion.

F. A committee will be formed and meet at least annually, or when legal or regulatory issues arise, for the purpose of reviewing the existing UAS policy and procedures as well as new technologies and laws and regulations on UAS usage. The committee chaired by the Chief of Police will consist of personnel from UAS unit such as the UAS Unit Commander, Operators and Observers, Professional Standards / Internal Affairs, Special Operations, Detectives and Patrol representatives, civilians who have specialized knowledge of UAS operations such as the Manufacture or FAA representatives. A copy of the policies and procedures (electronic and/or paper) will be issued to every person having UAS responsibilities.

V. PERSONNEL:

A. The Chief of Police will designate a command level officer to be the UAS Unit Commander. The commander shall report directly to the Chief of Police or their

designee. The UAS Commander shall be responsible for the overall direction and performance of the UAS unit.

B. Responsibilities:

- **a.** Selection of UAS personnel;
- **b.** Maintaining all training, flight and maintenance records for each operator and observer as well as individual airframes;
- **c.** Maintain contact with the FAA and regulations as they change, calling for committee meeting when necessary to maintain up to date policies and procedures;
- **d.** Evaluate airframes based on mission needs;
- **e.** Prepare a written “After Action - Mission Report” and brief the Chief of Police or their designee.

C. Operators:

- **a.** An operator's primary duty is the safe and effective operation of UAS in accordance with the manufacturers' approved flight manual, FAA regulations and department policy and procedures. Operators must remain knowledgeable of all FAA regulations, UAS manufacturers’ flight manual and bulletins, and department policy and procedures.
- **b.** Operators may be temporarily removed from flight status at any time by the UAS Commander, Designee, or the Chief of Police for reasons including performance, proficiency, physical condition, etc. Should this become necessary, the operator will be notified verbally and in writing of the reason, further action to be taken and expected duration of such removal.

D. Observers: must have been provided with sufficient training to communicate clearly to the operator any turning instructions required to stay clear of conflicting traffic. An observer's primary duty is to operate the UAS's equipment including cameras, FLIR, radio communications with patrol units as well as be an observer for anything that may affect the operator's primary duty (see and avoid).

E. Outside Jurisdiction - Request for Support – Mutual Aid: Requests for support from other government agencies within, or outside the jurisdiction of this department will be forwarded to the UAS Commander who after consideration will either deny the request outright because the request is clearly outside the policy of the department or forward the request to the Chief of Police or their designee for approval for use of the UAS. Proper policy and procedure, as well as FAA regulations shall be followed when accepting mutual aid support for the UAS.

F. Safety: The Bryant Police Department is committed to having a safe and healthy workplace, including:

- **a.** The ongoing pursuit of an accident-free workplace, including no harm to people, no damage to equipment, the environment and property.

b. A culture of open reporting of all safety hazards in which management will not initiate disciplinary action against any personnel who, in good faith, disclose a hazard or safety occurrence due to unintentional conduct.

c. Support for safety training and awareness programs.

d. Conducting regular audits of safety policies, procedures, and practices.

e. Monitoring the UAS unit to ensure best safety practices are incorporated into the unit.

f. It is the duty of every member within the UAS unit to contribute to the goal of continued safe operations. This contribution may come in many forms and includes always operating in the safest manner practicable and never taking unnecessary risks. Any safety hazard, whether procedural, operational or maintenance related should be identified as soon as possible after, if not before, an incident occurs. Any suggestions in the interest of safety should be made to the UAS Commander.

g. If any member observes, or has knowledge, of an unsafe or dangerous act committed by another member, the UAS Commander is to be notified immediately so that corrective action may be taken.

h. In regards to safety, all members of the UAS unit are responsible for the following:

1. Ensuring all flight operations personnel understand applicable regulatory requirements, standards and organizational safety policies and procedures;
2. Observe and control safety systems by monitoring all operations;
3. Review standards and the practices of department personnel as they impact operational safety;
4. Communicate all reported safety related problems and the corrective action taken. If there were any in-flight problems (or learned experiences);
5. Reading and understanding all pertinent safety information;
6. Reading and understanding all emergency safety bulletins;
7. It is emphasized again that safety is the responsibility of ALL members of the UAS unit.

G. Medical Factors:

a. Operators and Observers should only deploy the UAS when rested and emotionally prepared for the tasks at hand.

b. Physical illness, exhaustion, emotional problems, etc., can seriously impair judgment, memory, and alertness. The safest rule is not to act as an operator or observer when suffering from, any of the above. Members are expected to "stand down" when these problems could reasonably be expected to affect their ability to perform flight duties.

c. A self-assessment of physical condition shall be made by all members during pre-flight activities.

d. Performance can be seriously hampered by prescription and over the counter drugs. Many medications cause drowsiness and hamper sound decision making abilities and reaction. The UAS commander will be advised anytime such drugs are being taken. If it is determined that the medication being taken could hamper an operator or observer, that member shall be prohibited from the deployment or exercise.

e. No member shall act as an operator or observer within eight hours after consumption of any alcoholic beverage, or while under the influence of alcohol.

H. Operational Hazard and Occurrence Report (OHOR) and Investigations

a. Occurrences are unplanned safety related events, including accidents and incidents that could impact safety.

b. A hazard is something that has the potential to cause harm. The systematic identification and control of all major hazards is foundational to safety.

c. The **OHOR** concept provides a mechanism to report hazards and occurrences, real and perceived, to those responsible for UAS operations.

d. There is no specific **OHOR** form. The information provided is what is important. Incidents should be documented without hesitation to report any anticipated, current, or experienced safety hazard, or occurrence. Further, the **OHOR** can be submitted anonymously, and to whatever level in the chain of command of this department to get the matter proper attention, without fear of reprisal.

e. Every hazard and/or occurrence will be investigated, with the results and corrective action taken communicated to all members. The investigation will be conducted by the UAS Commander and a designee of the Chief of Police who has authority over internal investigations. Due to the technical aspects of the UAS operations an independent subject matter expert may be necessary in some cases to assure a thorough and complete investigation.

f. ALL UAS MEMBERS ARE AUTHORIZED TO TAKE ACTION TO CORRECT A HAZARD if in that member's opinion delay will result in accident or injury. The UAS Unit Commander will be notified immediately in such situations.

I. Training:

a. The key to continued safe operations is by maintaining a professional level of competency. The first step in this process is establishing minimum qualifications for selecting members, and the second step involves training those personnel.

b. In conjunction with fulfilling all FAA requirements for operator/observer duties, the new member will also become familiar with the department UAS operations, and its related equipment.

c. Before a member can fly as an operator, they must complete at least 8 hours of flight training with the UAS instructors to show proficiency of the flight training

exercises and the airframe. This must be accomplished to show their ability and knowledge of the UAS in compliance with the manufacture's manual and instructions.

J. Call Out Procedures / Use of the UAS:

a. When feasible a supervisor will screen all initial requests to use a UAS from patrol or investigation units. All reasonable requests will be forwarded to the UAS Commander for consideration. In the absence of the supervisor the dispatcher will forward the request to the UAS Commander.

b. UAS Commander will screen the request using the following factors:

1. Is the proposed use of UAS within the capabilities of the UAS equipment and personnel to perform?
2. Does the proposed use of the UAS fall within the FAA and department policies and regulations for UAS usage?
3. Can the UAS be deployed safely given current weather conditions?
4. If the UAS deployment requires a warrant has one been requested and approved?
5. Are sufficient trained and qualified personnel available to safely operate the UAS?

c. The UAS Commander will either accept or decline the request for UAS support. If the request is denied the UAS commander will provide a reason for declining the support request to the requestor. If the UAS Unit Commander accepts the support request he/she will contact the Chief of Police or their designee for final authorization or denial.

d. If the Chief of Police or their designee accepts the support request the UAS Commander will contact a UAS operator and observer who will be provided all available mission information.

e. The UAS operator is responsible for transporting the UAS and all required equipment to the scene. Upon arriving at the requested location the UAS operator will contact the on scene Incident Commander and will check in and receive a briefing on the mission requested. The UAS operator will make an on scene determination of the ability of the UAS to perform the requested mission safely and within department and FAA policies and procedures.

f. If the UAS operator determines that the use of the UAS would violate department policy or directives then the UAS operator will inform the Incident Commander of the potential conflict along with recommendations for modifying the requested mission to conform to the department policies and procedures. As this is a change from the original approved mission the UAS operator will contact the UAS Commander for direction on how to proceed. As soon as possible after the completion of the mission, the UAS operator will make a full report of the circumstances and their concerns to the UAS Commander.

g. UAS operators will have sole discretion for declaring safety or violation of FAA rules. If the UAS operator determines that a requested mission would violate FAA rules or endanger civilians, then the UAS operator will respectfully inform the Incident Commander of the reasons for refusing to operate the UAS and contact the UAS Commander immediately. **The UAS will not be flown in this circumstance and the authority of the UAS operator is absolute.**

h. If the UAS operator determines that the requested mission will potentially damage the UAS or its associated equipment the UAS operator will inform the Incident Commander of their concerns. The UAS operator will contact the UAS Commander as this is a deviation of the originally, approved mission, The UAS operator will fully document and send a report to the UAS Commander.

i. The UAS shall not be used for the purpose of random surveillance.

j. If several separate requests for UAS support are received simultaneously, they shall be prioritized. In general terms, requests for UAS support are prioritized as:

1. Life Safety;
2. Evidence / Documentation.

K. FAA Operational Limits:[2]

a. Although there may be requests for UAS support outside the jurisdiction of this department the FAA restricts deployment to certain areas.

b. At no time shall UAS support be granted outside this department's jurisdiction without first obtaining an emergency FAA and approval by the UAS Commander.

c. Drones flown by remote pilots must weigh less than 55 lbs. This limitation includes any attached equipment or cargo, such as emergency aid in search-and rescue operations.

d. Remote pilots cannot fly their drones more than 400 feet above ground level (or more than 400 feet above the top of structures like communications towers).

e. Remote pilots must receive FAA authorization to fly in airspace near airports. They may use an automated system called Low Altitude Authorization and Notification Capability (LAANC).

f. Other limitations include not flying over people or at night. Your department may apply for waivers to certain rules. To request a waiver, visit faa.gov/uas/request_waiver.

g. No FAA airworthiness certificate is required to fly sUAS under Part 107, but your team must register each aircraft with the FAA. The remote pilot must confirm that an aircraft is in condition for safe operation before each flight.

[2] Drones in Public Safety: A Guide to Starting Operations. FAA

h. Line of Sight: All UAS operations shall be conducted within line of sight of the Operator or observer such that the Operator or Observer may detect and avoid hazards such as aircraft or property.

i. In a time of extreme emergencies to safeguard human life, first responders require the capability to operate their unmanned aircraft (UAS) beyond visual line of sight (BVLOS) to assess the operational environment such as a fire scene at a large structural fire, to conduct an aerial search on a large roof area for a burglary in progress, or to fly over a heavily forested area to look for a missing person. To support public UAS operators acting in an active first responder capacity, the FAA may approve "First Responder Tactical Beyond Visual Line of Sight" (TBVLOS) waivers to 14 CFR 91.113(b).[3]

These temporary BVLOS flights are flown to both reduce risk to first responders and to ensure the safety of the communities they serve. The FAA will issue in advance, upon receipt of a complete and accurate application, a 14 CFR 91.113(b) waiver that will allow temporary UAS TBVLOS operations within specific conditions and requirements as described in the information below:

1. The First Responder must already be flying under a valid Part 91 Certificate of Authorization
2. TBVLOS is only to be used in extreme emergency situations to safeguard human life.

L.Minimum Personnel Requirements:

a. Due to the nature of the law enforcement mission, the minimum personnel required on ALL missions will be an operator and observer. Under no circumstances will an operator attempt to complete a deployment alone.

b. Although training is not considered a mission, an observer will be used.

M. OPEN COMMUNICATION ACHIEVES SAFE OPERATIONS:

a. The operator is directly responsible for, and is the final authority over the actual operation of the UAS.

b. Operators have absolute authority to reject a flight based on personnel safety or violation of FAA regulations. No member of this department, regardless of rank, shall order an operator to make a flight when, in the opinion of the operator, it poses a risk to personnel or is in violation of FAA regulations.

c. Operators are responsible for compliance with this manual, department policy and procedure and FAA regulations.

d. The operator's main duty during the deployment of the UAS is to operate the UAS safely while accomplishing the goals of the deployment.

e. Operators shall see-and-avoid any obstacle that will lessen safety during the mission.

[3] FAA First Responder Tactical Beyond Visual Line of Sight (TBVLOS) 91.113 Waiver Guide

f. Operators shall be responsive to the requests of the observer in order to accomplish the deployment.

g. Operators shall be responsible for documentation for their mission training and updating of their flight books.

h. Observers shall see and avoid any obstacle that will lessen safety during the mission.

i. Observers are responsible for the law enforcement aspect of the deployment.

j. Observers shall operate any attachments to the UAS, allowing the operator to maintain complete focus on the operation of the UAS.

k. Observers shall remain alert for suspicious persons or activities on the ground and coordinate response by ground units.

l. Observers shall monitor the radio updates.

m. Observers shall assist the operator in the main objective of safe operations of the UAS.

n. Observers shall be responsible for documentation for their mission training and updating of their flight books.

N. Personal Equipment:

a. Operators/Observers shall wear eye protection at all times while the UAS is in flight.

b. Although there is no specific uniform for the UAS unit or required for proper operation of the UAS, the operator/observer should take necessary measures to deploy in a professional manner. Operators and observers will wear clothing that easily identifies them as members of this department.

c. Operators/Observers will take into consideration the current weather conditions when planning to deploy, and wear appropriate clothing to deploy comfortably.

d. Use of the radio, cell phone or other device is strictly prohibited **by the operator** during flight.

O. Pre-Flight/Post-Flight Actions:

a. Operators/Observers are both responsible for a thorough preflight inspection of the UAS.

b. Before and after each deployment (whether an incident or training), the operator and observer shall conduct a thorough inspection of the UAS in accordance with the instructions contained in the manufactures user's manual.

c. Any issues found that will put in jeopardy the safe operation of the UAS shall be documented and resolved immediately prior to flight.

d. It has been recognized that the use of a checklist is a significant method to combat UAS accidents. A pre-flight and post-flight checklist will be conducted in accord with the manufactures instruction and will be utilized prior to each flight.

e. Any physical equipment that cannot be resolved on-site, and which have an impact on safety or the mission, will override the deployment. These issues will be resolved before flight.

P. Weather:

a. Before each deployment the operator/observer will ensure that he/she gathers enough information to make themselves familiar with the weather situation existing throughout the area of deployment. The operator shall utilize FAA approved weather resources to obtain the latest and most current weather conditions.

b. An anemometer or wind meter should be utilized in order to better estimate the wind speed and determine if it is within the capabilities of the airframe being flown.

c. Operators/Observers should use the Beaufort Scale when making deployment decisions in regards to wind conditions. This scale can be located in the manufacture's user's manual.

d. The weather conditions reported for the operation shall be recorded in the flight log.

e. The operator shall ensure that the flight will occur within FAA VFR (Visual Flight Rules) weather requirements.

f. Inspection and weather will be documented prior to flight within the log book.

Q. Planning:

a. The operator/observer shall familiarize themselves with all available information concerning the deployment including, but not limited to, the weather conditions, hazards, description of the incident, deployment goals, etc.

b. Operators will ensure that the location for take-off and emergency landing is adequate for a safe deployment.

c. The take-off/landing location should be clearly marked and identifiable.

d. At least one emergency landing area should be identified per deployment.

e. Operators will ensure that they are aware of their surroundings in the event that an emergency landing is necessary. This includes the ability to recover the UAS.

R. Documentation:

a. After each flight, the operator will complete a statement documenting the UAS operations.

b. After each deployment, all video obtained by the UAS Operation will be submitted to evidence in accordance with department policy and Arkansas Law.

c. Aerial photography (still or video) shall be stored in accordance with department policy and procedure and Arkansas Law.

d. The operator of the UAS is responsible for evidence handling as well as writing any supporting documentation for the incident.

S. Maintenance:

a. Although there are few parts on the UAS that need servicing, it is necessary that the manufacturer's maintenance schedule is followed and properly documented.

b. Any issues that arise during maintenance that cannot be resolved by routine methods shall be forwarded to the manufacturer for further technical support.

c. Maintenance and service records associated with the UAS shall by maintained by the UAV Commander for UAV of the department.

d. Operators and or supervisors of Unmanned Aircraft Systems (UAS) shall maintain manufactures software updates and or operating requirements.

Vehicle Inspection	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
CALEA Standard:	
Date Implemented	Revise Date:

I. Purpose: The purpose of this policy is to outline the duties and responsibilities of officers in inspecting vehicles of this Department prior to use.

II. Policy: It is the policy of this Department to ensure that emergency vehicles are maintained to provide for the maximum safety of officers, the public, and any persons who may be transported in a Department vehicle.

III. Procedure:

A. Duty: Officers of this Department who are assigned a vehicle shall inspect the vehicle prior to placement of the vehicle into service each tour of duty. This inspection shall occur on each shift. Where a vehicle is assigned as a take-home vehicle, the officer assigned the vehicle shall conduct the inspection prior to placing the vehicle into active service.

B. This inspection will include a determination as to the presence of safety equipment and the working order of this equipment.

C. The inspection will include: (See Equipment Report)

a. Lighting

b. Emergency Lighting and Siren (Note: Officers should consider location/time of day when checking functionality of siren)

c. Global Positioning System

d. Tires

e. Brakes

f. Engine Noise

g. Safety Barrier-Prisoner Transport

h. Required Emergency equipment i.e. fire extinguisher, road flares, blood-borne pathogen equipment etc.

D. If new visible damage is found on any vehicle, that damage shall be reported prior to placing the vehicle in service. If the damage affects the safety or operation of the vehicle, the vehicle shall not be used.

E. If during the inspection, or at any time during a shift, the global positioning system of the vehicle fails, a supervisor shall be immediately notified.

F. The interior of the vehicle shall be inspected prior to each shift and following the transport of any prisoner. This shall include a check under seats to ensure that no weapons or contraband have been left in the vehicle by a suspect who has been transported. If weapons or contraband is discovered, a found property report will be written and a supervisor will be notified to initiate appropriate action.

G. If the vehicle is found in a state of uncleanliness, steps shall be taken to have the vehicle cleaned immediately.

H. If a vehicle is damaged during the officer's shift, the officer shall report this damage immediately. The damage shall be documented in a report that includes a vehicle inspection sheet.

I. The officer assigned to the vehicle when damage occurs shall do a written report and the packet will be forwarded through to the officer's chain of command and the fleet maintenance officer.

J. Any time a vehicle is found with damage or in a state of disrepair or unclean, a report shall be filed indicating the items needing attention. Where such damage or disrepair affects the safe operation of the vehicle, the vehicle shall not be used.

K. Supervisors shall do proper vehicle inspections of his or her subordinates vehicles on a monthly basis.

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Vehicle Inventories	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: **Arkansas Criminal Procedure §14; §12.1;§12.4;§12.6; §14.3**	
CALEA Standard: 61.4.3 Towing ALEAP 7.09 Searches Without a Warrant	
Date Implemented:	**Review Date:** December 2025

I. Purpose: The purpose of this policy is to direct officers in seizures of vehicles, evaluation of warrantless searches and inventories and options other than towing and impoundment

II. Policy: Officers are routinely faced with the question of whether to impound or tow motor vehicles for purposes of safekeeping property, securing evidence, or protecting the public, among other reasons. This policy provides guidelines that officers should use to decide issues related to impounding motor vehicles.

III. Discussion: When considering impoundment of a vehicle by members of this department officers will take into consideration the purpose of the impoundment and the reasons for conducting an inventory of the contents of the vehicle.

IV. Definitions:

A. Impoundment: For purposes of this policy, the seizing and temporary custody of a motor vehicle for a legitimate police purpose, such as for evidentiary or public safety purposes.

B. Public Assistance Towing: Impoundment should be contrasted with towing of disabled and other motor vehicles for public assistance or for purposes of public safety. While these may involve a legitimate police purpose, they normally do not involve custody of the vehicle by the police department or authorization of the police department for its release.

V. Procedure:

A. It is permissible to impound and inventory the contents of a vehicle when:

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a. The driver is arrested; or

b. When there is other good cause, such as when the driver is physically unable to drive the vehicle and leaving it by the side of the road would create a hazard.

c. Officers are not authorized to conduct general searches of disabled vehicles for evidence of ownership.

B. Impoundment of motor vehicles shall use contract commercial towing services, towing vehicles, and impoundment lots as authorized by this police department.

C. Motor vehicles shall not be impounded as a form of punishment, or as a means of conducting vehicle searches without a warrant or when probable cause does not exist or consent to search cannot be obtained.

D. When impoundments are ordered, the operator and any passengers should not be stranded. Officers shall take those measures necessary to ensure that the operator and any passengers of the vehicle are provided transportation.

E. Vehicles impounded by or otherwise taken into the custody of this department shall be inventoried in a manner consistent with this policy.

a. Inventories should be performed at the scene or at a safe place nearby whenever this can be done safely and effectively. A detailed inventory list will be written.

b. All compartments in the vehicle which the officer has access to, including those areas which the officer can open with a key or by activating a lock to the unlock position, without causing damage shall be searched. This includes, the trunk, glove compartment or containers of any type that are present within the vehicle at the time of the tow.

c. Officers shall complete forms authorized by this police department whenever a vehicle is towed for impoundment as evidence or for other purposes.

F. **Non-Criminal Impoundment Decisions:** Considerations for seizing/towing and conducting an inventory search of vehicle. With respect to the decision to impound officers should explore alternative arrangements short of impoundment. Specifically, the officers should advise the owner or operator of the options to impoundment:

a. The purpose of impoundment is to not investigative but to protect property and avoid false claims.

b. The officer may impound a vehicle when the motorist agrees to such impoundment and has had an opportunity to retrieve his or her belongings.

c. The owner or driver of the vehicle should have the ability to opt for alternatives that do not interfere with public safety. Options could include but are not limited to:

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i. Park-and-lock options on nearby streets or parking lots.

ii. Calling a friend or third party to drive the vehicle away.

iii. Release to properly licensed person in the vehicle.

iv. Impoundment of a vehicle should be permitted only if these options have been adequately explored.

d. When impoundment is contemplated, officers should ask the driver whether there is any property in the vehicle the driver wishes to retain. If so, the driver should be allowed to retrieve it. Vehicle operators may be permitted to remove unsecured valuables of a non-evidentiary nature from the vehicle prior to its removal for impoundment. The nature of these valuables shall be noted on the appropriate reporting document.

e. With respect to property left behind, officers may ask the driver whether there is anything of value requiring safekeeping and make a record of the response in order to protect the officer and the department from a later claim of theft of valuables.

f. All compartments in the vehicle which the officer has access to, including those areas which the officer can open with a key or by activating a lock to the unlock position, without causing damage shall be searched. This includes, the trunk, glove compartment or containers of any type that are present within the vehicle at the time of the tow.

g. Officers may properly secure closed containers found in plain view at the police department for safekeeping in accordance with the department property and evidence policy.

G. Impoundment of vehicles when the motorist is not present to give consent: In order to protect the officer and the department from a later claim of theft of valuables. Officers are allowed to properly secure closed containers found in plain view at the police station.

a. All compartments in the vehicle which the officer has access to, including those areas which the officer can open with a key or by activating a lock to the unlock position, without causing damage shall be searched. This includes, the trunk, glove compartment or containers of any type that are present within the vehicle at the time of the tow.

b. The property will be stored in compliance with the department property and evidence policy.

H. Impoundment for Evidence: A vehicle shall be towed if a subject is arrested for purposes of incarceration and one of the following circumstances exists:

a. The vehicle was used as a major instrument in a crime.

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b. The vehicle contains evidence of a crime that cannot be processed at the scene and must be secured to ensure its evidentiary integrity.

I. Officers should not unnecessarily impound motor vehicles for purposes of gathering evidence when such processing can be reasonably, effectively, and safely conducted at or near the scene.

J. A "hold" may be placed on any vehicle impounded for evidence for such period of time necessary to complete evidence collection.

a. Holds on vehicles must be approved by a department supervisor.

b. Investigating officers shall complete their investigation of the vehicle in a timely manner so that it can be released to the owner.

c. Recovered Stolen Vehicles

K. Impoundment of stolen vehicles or suspected stolen vehicles is appropriate when the following circumstances exist:

a. The owner cannot be contacted,

b. The owner is contacted and cannot or will not respond in a reasonable amount of time, or

c. Immediate removal is necessary for safety reasons or purposes of safekeeping.

L. Officers should document reasonable efforts to contact owners with means readily available.

M. Motor Vehicle Crashes:

a. Vehicles may be impounded if the vehicle is needed for purposes of the investigation following a vehicle crash. Such cases may but do not necessarily involve custody of the operator.

b. Following motor vehicle crashes, an officer may request impoundment when the operator is unwilling or unable to take charge of the vehicle, and

c. The vehicle cannot be legally parked and sufficiently secured at the scene, or

d. There is property in or attached to the vehicle that cannot be sufficiently secured at the scene or placed in the custody of a responsible third party.

N. Public Assistance Towing: Public assistance towing of motor vehicles should be distinguished from impoundment as it does not typically involve police custody of the motor vehicle. Officers may order that vehicles be towed under the following types of circumstances:

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a. Danger to the Public: Vehicles that present a danger to the public may be towed. Typically, these involve the following circumstances:

i. Abandoned or inoperable vehicles that have been left on or that cannot otherwise be moved from the roadway and that are in a position where they may impede traffic or create a hazard;

ii. Vehicles parked illegally

b. Aid to Motorists: Officers may request towing services for motorists:

i. following vehicle crashes or in other instances where involved vehicles are not operable; or

ii. When, following arrest of the owner/operator or for other reasons, the vehicle cannot be left at the scene without substantial risk of theft from or damage to the vehicle or personal property contained therein.

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Vehicle Pursuit & Emergency Vehicle Operation	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: §27-51-901; 27-49-109; §27-49-219; §27-51-202, §27-51-204;	
CALEA Standard: 41.2.2, 41.2.3, 41.3.1 ALEAP 7.15 Vehicle Pursuits 7.17 Non-Emergency and Emergency Response 7.20 Roadblocks 7.21 Stop Sticks/Road Spikes	
Date Implemented:	**Review Date:** December 2025

I. Purpose: The purpose of this policy is to provide guidelines and directions for the establishment of responsibility for the safe operation of police vehicles during a pursuit; for the initiation or discontinuation of pursuits; for the responsibility of participating officers and supervisor; and to provide the essential balancing of the necessity for the pursuit and more immediate apprehension of the fleeing subject against the risks involved with the pursuit which might include death, injury and/or property damage.

II. Policy: The department recognizes its responsibility to apprehend criminals and lawbreakers, but it also recognizes that higher responsibility to protect and foster the safety of all persons in the operation of police vehicles under pursuit conditions. Officers operating under pursuit conditions shall be constantly aware that no assignment is too important and no task is to be expedited with such emphasis that any of the basic principles of safety are jeopardized. Therefore, officers shall only engage in pursuits when the need for apprehension outweighs the risk to the officer and the public.

III. Definitions

A. Authorized Emergency Vehicle: As defined by ACA 27-36-303 and 27-37-202, vehicles designated emergency police vehicles will be equipped with: blue rotating or flashing emergency lights and a siren, bell or whistle capable of emitting sound audible under normal conditions from a distance of not less than 500 feet.

B. Discontinue the pursuit: the law enforcement officer ends his or her involvement in the pursuit by slowing down to the posted speed limit and turning off his or her emergency light and siren.

C. **Authorization to continue pursuit:** verbal approval, transmitted over the assigned radio channel, by the supervisor and acknowledgment by the dispatcher and the officer driving the primary unit.

D. **Boxing-in:** surrounding a violator's vehicle with emergency vehicles that are then slowed to a stop, forcing the violator's vehicle to do likewise.

E. **Channelization:** a technique where objects or vehicles are positioned in a manner intended to direct or redirect a fleeing vehicle into a clearly identifiable and unobstructed path.

F. **Caravan:** operating emergency vehicles in a line or alongside each other in a pursuit.

G. **City vehicle:** any motor vehicle that is owned, leased, or borrowed by the city.

H. **Code-three emergency call:** a request for police service that presents an actual and immediate danger of death or serious bodily injury.(Should be adapted for local terminology.)

I. **Deadly force:** force which creates a substantial likelihood of death or serious bodily harm.

J. **Emergency operation:** driving an emergency vehicle according to state law and this procedure in response to a code-two or code-three (department coding as applicable) call or in pursuit of a fleeing vehicle.

K. **Inter-Jurisdictional Pursuit:** Any vehicle that crosses into a neighboring jurisdiction, such as across municipal, county or state line.

L. **Marked police vehicle:** a police vehicle displaying the emblem and marking of the police department equipped with emergency lights and audible warning devices per Arkansas statutes.

M. **Paralleling:** operating an emergency vehicle on streets or a route parallel to the pursuit route.

N. **Police vehicle:** a city vehicle assigned to the police department.

O. **Primary unit:** The authorized law enforcement vehicle that initiates a pursuit or any other unit, which assumes control of the pursuit.

P. **Secondary unit(s):** Any authorized law enforcement vehicle that becomes involved as a backup to the primary unit and follows the primary unit at a safe distance.

Q. **TVI (Tactical Vehicle Intervention):** a controlled deliberate contact with the rear of a fleeing vehicle by a police vehicle with the intention of spinning the vehicle in a predetermined direction to bring it to a stop.

R. **Ramming:** deliberate contact with a violator's vehicle by a marked police vehicle to force the violator's vehicle off the roadway.

S. **Roadblock:** a barricade or other physical obstruction across a roadway set up to stop or prevent the escape of a fleeing vehicle.

T. **Stop Stick/Spike Strip:** a rigid column or a strip of belting containing specially designed hollow spikes which when deployed across a lane of roadway, penetrates tires, slowing the pursued vehicle usually to a complete stop.

U. **Supervisor:** the supervisor assigned or assuming control of a pursuit situation.

V. **Terminate the Pursuit:** The decision to discontinue the pursuit.

W. **Unmarked police vehicle:** a police vehicle not displaying the emblem or marking of the police department and not having emergency warning devices to include emergency lighting and siren.

X. **Vehicle Pursuit:** an active attempt by a law enforcement officer operating an authorized law enforcement vehicle to apprehend a fleeing suspect who is actively attempting to elude the police.

Y. **Violent felony:** a serious felony that involves an actual or threatened attack that the officer has reasonable grounds to believe could result or has resulted in death or serious bodily injury (e.g. aggravated assault, armed robbery, and murder, etc.)

Z. **Mobile Video Recording: (MVR):** a recording device that records video and/or audio of a police event from a fixed camera mounted in a police vehicle.

IV. Emergency Vehicle Operation:

A. The driver of any authorized emergency vehicle when responding to an emergency call upon approaching a red or stop signal or any stop sign shall slow down as necessary for safety but may proceed cautiously past the red or stop sign or signal. At other times, drivers of authorized emergency vehicles shall stop in obedience to a stop sign or signal.

B. No driver of any authorized emergency vehicle shall assume any special privilege under the law except when the vehicle is operated in response to an emergency call or in the immediate pursuit of an actual or suspected violator of the law.

C. The driver of an emergency vehicle is not held to the prima facie speed limit or the maximum/minimum speed limits on the highway while on an emergency call. For purposes of this section, "emergency calls" means legitimate emergency situations which call for the operation of an emergency vehicle, including a police vehicle.

D. This law does not relieve the driver of an authorized emergency vehicle from the duty to drive with due regard for the safety of all persons using the street, nor shall it protect the driver of any emergency vehicle from the consequence of a reckless disregard of the safety of others.

E. Officers will not engage in emergency vehicle operation when transporting prisoners, witnesses, suspects, complainants, or any person who is not a member of this department.

V. Procedure

A. Pursuit Restrictions

i. Only two emergency vehicles, -- a primary unit and a secondary unit, shall engage in a pursuit, unless additional emergency vehicles are authorized specifically by the managing supervisor.

ii. Mobile Video Recordings: In emergency vehicles equipped with mobile video recorders, officers shall ensure that the equipment is activated during the pursuit and remains running in accordance with the MVR policy.

iii. Officers shall not set up roadblocks, or deploy tire deflation devices without the approval of the supervisor when available.

iv. Officers shall not engage in ramming, boxing-in, caravanning or driving immediately alongside a fleeing vehicle unless authorized by the acting supervisor when available.

v. Pursuits shall not be undertaken where the officer is operating a two-or three-wheeled police motorcycle unless the officer has reasonable grounds to believe that the suspect has been or is involved in a violent felony. Once a police vehicle becomes available, the motorcycle shall discontinue its involvement in the pursuit.

vi. If a pursuit is discontinued by the primary vehicle, (unless for mechanical reasons), or the supervisor, then all officers shall discontinue the pursuit.

vii. Only emergency vehicles or marked police vehicles with emergency warning devices shall initiate a pursuit.

viii. Officers engaged in a pursuit shall not drive emergency vehicles the wrong way (against the regular flow of traffic) on a divided highway, interstate, or expressway or any other street or highway designated for one-way traffic, despite allowances in the state vehicular code. When a fleeing vehicle goes the wrong way against traffic, the primary officer shall:

a. Parallel the vehicle in the correct lane of traffic;

b. Notify dispatch of a wrong way driver;

c. Request assistance to shut down vehicular traffic on the highway coming in the fleeing subject's direction; and

d. Consider having communications notify Department of Transportation to activate reader boards to advise motorists of a wrong way driver where appropriate.

ix. Officers shall not engage in a pursuit when they are transporting prisoners, witnesses, suspects, complainants or any person who is not a member of this department.

B. **Environmental Considerations:** Officers shall carefully consider the facts and weigh the seriousness of the offense against the possible consequences of jeopardizing the safety of others by a continuous evaluation of the following at the time of the initiation and continuation of the pursuit:

i. Time of day and day of the week;

ii. Lighting conditions;

iii. Vehicular and pedestrian traffic;

iv. Type of roadway;

v. Condition of the roadway (e.g. dry, wet, paved, gravel, icy);

vi. Weather conditions (e.g. clear, overcast, rain, fog);

vii. Condition of the emergency vehicle and the condition and type of the fleeing vehicle;

viii. Driving ability of the officer; and

ix. Speeds of the emergency vehicle and the fleeing vehicle.

C. [ALEAP 7.15] Pursuits will not initiate under the following conditions:

i. When the danger created by the pursuit outweighs the necessity for immediate apprehension;

ii. The officer knows the suspect's identity and knows that the suspect is wanted only for a traffic violation, misdemeanor, or nonviolent felony; or

iii. The pursuing officer knows, or has reason to believe, that the fleeing vehicle is being operated by a juvenile who has committed a traffic violation, misdemeanor or nonviolent felony, and who is driving in such an unsafe manner that it is obvious he does not have the maturity to deal with the danger involved.

D. [ALEAP 7.15] Responsibilities of the Primary Vehicle Driver

i. At the earliest possible moment, activate the vehicle's emergency warning devices from the point of initiation to that of completion.

ii. Immediately notify communications of:

a. His or her unit number

b. The location

c. Direction of travel

d. Speed

e. Reasons for the pursuit

f. The description of the vehicle being pursued

g. The number of occupants

h. The presence of other law enforcement agencies

i. Location at the time the pursuit is discontinued

iii. Provide updated information regarding direction of travel, speed, and other pertinent details;

iv. Allow the secondary vehicle driver to assume all communications;

v. Abandon the pursuit if any mechanical problems develop in the primary vehicle;

vi. Discontinue the pursuit if the hazardous circumstances or environmental factors present an unreasonable risk to public safety.

E. Responsibilities of the Secondary Vehicle Driver

i. The first officer arriving to assist the primary vehicle driver shall notify communications and becomes the secondary vehicle driver;

ii. This officer shall activate all warning devices from the point of entry into the pursuit until it is ended while following the primary vehicle at a safe distance and shall assume the radio communications for the primary vehicle driver;

iii. This officer shall become the primary vehicle driver if the primary vehicle abandons the pursuit, or shall abandon the pursuit if any mechanical problems develop in the secondary vehicle.

F. **[ALEAP 7.15] Responsibilities of the Supervisor:** The role of the supervisor during the active pursuit includes but is not limited to assessing all incoming information, asserting control of all aspects of the pursuit and making objective decisions in compliance with this policy for the continuation or termination of the pursuit. In the event the supervisor initiates a pursuit he will, where feasible, turn over the role of Primary Vehicle Driver to the first back up officer who engages the pursuit. When the supervisor actively participates in the pursuit in the role of Secondary Vehicle Driver he is also responsible for fulfilling the role of supervisor in accordance with this policy.

i. Assert control over the pursuit.

ii. Continuously review the incoming data to determine whether the pursuit should be continued or terminated.

iii. Order units to clear intersections in the likely path of the pursuit where appropriate.

iv. Ensure that not more than two (2) emergency vehicles engage in the pursuit unless additional emergency or marked police vehicles are required based on the following circumstances:

a. The severity of the offense;

b. The number of occupants in the suspect vehicle;

c. The likelihood of the suspects being armed; or

d. Other relevant circumstances.

v. Direct and approve necessary tactics in the pursuit; including authorizing termination of the pursuit through approved tactics.

vi. Assign additional officers to traffic control, accident investigation, foot pursuit, and/or perimeter security;

vii. Order the discontinuation of the pursuit at any time hazardous circumstances or environmental factors present an unreasonable risk to public safety; and

viii. Respond in all situations to the scene of any arrest resulting from the pursuit to control the scene where practical.

G. **Responsibilities of the Communications Center:**

i. Assure that a supervisor is notified of the pursuit;

ii. Assure that all critical information is received from the officers involved and relayed to other units;

iii. Keep the supervisor apprised of all relevant traffic problems and other actions that might impact upon the conduct of the pursuit;

iv. Record all information received from the pursuing officer;

v. Clear the radio channel;

vi. Conduct an inquiry of the license plate through ACIC/NCIC;

vii. If appropriate, notify adjacent jurisdictions of the pursuit and the potential that it may enter their jurisdiction; and

viii. Continue monitoring the pursuit.

H. [ALEAP 7.21] Termination of Pursuit

i. Remember that roadblocks, the TVI maneuver, and Stop-Sticks or spike strips as well as the firearm, constitute seizures (i.e. a stopping of movement by a means intentionally applied). Roadblocks, the TVI maneuver, and tire deflation devices constitute a use of force. In using these tactics officers should consider:

a. How serious is the offense that the officer suspects at the time they use the tactic?

b. Is there a physical threat to the officer or any other person and how significant is that threat?

c. Is the suspect actively resisting or attempting to evade arrest by flight?

ii. Use of firearms:

a. The use of firearms to affect the apprehension of a fleeing suspect is a use of deadly force.

b. Officers shall not shoot at or from a moving vehicle unless:

1. The officer has a reasonable belief that an occupant of the vehicle poses an imminent threat of death or serious bodily injury to the officer or another person, or

2. The officer has a reasonable belief that an occupant is using the vehicle in a manner that poses an imminent threat of death or serious physical injury to the officer or another person, and there is no avenue of escape.

iii. **[ALEAP 7.20]** Roadblocks: Only in the case of suspected fleeing violent felons whose escape poses a danger to life, may an officer set up a stationary or rolling roadblock, a decision that shall be approved by the on-duty supervisor. This decision to establish a roadblock shall consider:

a. The safety of the officers

b. The risk of physical injury to the occupants of the pursued vehicle

c. The protection of citizens and their property

d. That all stationary roadblocks must be clearly visible at a distance sufficient to enable approaching vehicles to stop safely. The officer in charge of the roadblock shall notify communications of the exact location.

iv. TVI Maneuver: If authorized by a supervisor, officers trained in this particular maneuver can attempt to employ this procedure and shall not use this maneuver in speeds over 45 mph unless deadly force would be justified.

v. Stop Sticks/spike strips:

a. Only officers trained in the use of Stop Sticks/spike strips shall deploy them. Officers are responsible for making sure that their use is contained in the pursuit report. The deploying officer shall advise pursuing units and all other units that they should distance themselves from the pursued vehicle and be prepared to slow down before entering the deployment site. Other traffic shall be diverted from the site if at all possible.

b. Officers deploying spike strips should be mindful of their own safety during deployment and not take unnecessary risks in their attempt to lay out the spike strip.

I. Officers should employ felony/high risk traffic stop techniques at the end of pursuits when circumstances warrant.

J. Reasons for Discontinuation of Pursuit: Any officer involved in a pursuit shall terminate the pursuit, and immediately notify communications of his point of discontinuation under any of the following conditions:

i. When ordered by a supervisor, or any other higher-ranking member of the department;

ii. When the officer believes the level of danger created by the pursuit outweighs the necessity for immediate apprehension;

iii. When the risk conditions have increased and the subject's identity has been established to the point where later apprehension can be accomplished and there is no longer any need for immediate apprehension;

iv. When the location of the pursued vehicle is no longer known;

v. Discontinuation of a pursuit requires the officer(s) to abandon all active attempts to stop and/or follow the suspected vehicles and officer(s) shall turn off all emergency equipment.

K. Inter-jurisdictional Pursuits:

i. Pursuits from this jurisdiction into another jurisdiction:

a. Notify, through communications, the other jurisdiction as soon as possible of the reasons for the pursuit, the vehicle description and if assistance is requested.

b. Agencies in close proximity to State borders who pursue across state lines may not have the same privileges afforded to peace officers within the State of Arkansas.

ii. Pursuits from another jurisdiction into this jurisdiction:

a. The communications staff should determine the number of police vehicles from the other jurisdiction that are involved in the pursuit, find out the circumstances of the pursuit to include the offense, vehicle description and if assistance is requested;

b. Supervisors will only approve assistance from this jurisdiction if the offense is in keeping with our justification for a pursuit. If the pursuit does not conform to this policy, officers shall not engage in the pursuit but

may attempt to control intersections to promote the safety of innocent persons in the vicinity;

c. When feasible, a supervisor from this jurisdiction will proceed to the point of completion of the pursuit as quickly as possible; and

d. The initiating agency will remain in control of any pursuit that crosses into this jurisdiction and will remain responsible for the pursuit.

L. [ALEAP 7.16] Report and Review Process

i. The on-duty supervisor conducts an immediate investigation of the circumstances of the pursuit. The departmental Pursuit Report Form (or State designated pursuit form) shall be completed after any pursuit. The Police Incident Report will be attached to the Pursuit Report Form. The Pursuit Report Form will be forwarded via the chain of command to the Chief of Police or their designee.

ii. The Chief of Police or their designee will determine compliance with all statutes and policies.

a. The reasons for the pursuit;

b. The personnel involved;

c. The result of the pursuit, to include any injury, damage, or other significant events.

M. Training

i. Officers shall not participate in a pursuit unless they have received specialized pursuit driving training.

ii. Officers shall not be authorized to utilize any equipment or tactic during a pursuit unless the officer has received proper training and/or certification with respect to that equipment or tactic.

iii. Officers and dispatchers shall receive annual training on this policy.

VI. The Department shall prepare an annual report evaluating the pursuit history and frequency during that year. This report shall access the adequacy of the written policy, training and field implementation of the Department's pursuit policy.

VII. Supervisors should review the form for compliance with agency directives. The Annual Report of agency pursuits is more than a counting and sorting. The report should identify trends and draw conclusions about the need for policy changes, training or changes in equipment. If the agency does not engage in pursuits frequently and has less than four or five incidents annually, consideration should be given to reviewing more than one year together to get sufficient numbers to show specific trends if they exist. The Chief of Police should sign and date the form showing proof that he/she has reviewed the report.

Vehicle Use- Take Home Vehicle	Related Policies: Safe Storage of Firearms, Ride Along, Mobile Video Recorder, Off-duty action
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
Date: 9/27/2022	**Review Date:**

I. Purpose: This policy is established to ensure department-owned vehicles are used in accordance with the mission of the department. For the purposes of this policy, department-owned vehicle includes any vehicle owned, leased or rented by the department. This policy provides for the security of the citizens of the City of Bryant through an increased visibility and presence of marked and unmarked police units on the streets, highways and neighborhoods; providing for expedited response of off-duty personnel called back into service due to an emergency or disaster; deterring crime through the presence of additional police vehicles within the community; improving the department's ability to recruit, select and retain qualified candidates for employment.

II. Policy: The Chief of Police may assign take-home vehicles based on department need such as emergency response to critical incidents, tactical deployments, increased visibility in the community and other considerations. It is the policy of this department to assign police vehicles to full time sworn police officers who reside within 25 miles of the City limit for use pursuant to the following guidelines and procedures. The department will also assign police vehicles to full time sworn police officers who are assigned to certain positions within the department as identified by the Chief of Police. All personnel must recognize that they are representatives of the department and must be cognizant of the constant public scrutiny they will be under while operating their take-home vehicles off-duty. Officers must at all times conduct themselves in a professional manner.

III. Use of Vehicles:

A. Officers will be assigned either a marked or unmarked vehicle for use according to the responsibilities of the officer's position and the needs of the department.

B. Probationary officers are not allowed to participate in the take-home care program until they have successfully completed the Field Training Officer program and are no longer subject to probation.

C. Any officer on suspension is not authorized a take-home vehicle.

IV. The following rules apply to those officers who are assigned a take-home police vehicle:

A. Officers will maintain the vehicle in a state of readiness. The vehicle shall always have sufficient fuel to allow the officer to respond directly to the scene of an emergency.

B. Officers shall not operate a department vehicle at any time when under the influence of drugs and/or alcohol.

C. Officers while in an off-duty status and operating a department vehicle, marked or unmarked, shall not stop at or frequent a business whose primary business is the sale of alcohol. Example: liquor store / barroom.

D. Officers and passengers are prohibited from smoking tobacco products while in the vehicle.

E. Communications equipment such as radios and MDC will remain on during all vehicle usage. Officers will monitor the police radio at all times while operating a marked vehicle within City limits.

F. GPS equipment will remain on during all vehicle usage.

G. Officers responding to emergency situations shall not engage in a pursuit when a civilian passenger is present in their vehicle.

H. Officers are required to respond to any life-threatening call for service in their immediate vicinity and to stay on the scene until properly relieved (i.e., accident with injuries, etc.)

I. Officers shall obey all traffic regulations (e.g., speed limits, parking regulations, seat belts, shoulder harnesses, and child restraint seats.)

J. Officers shall not park their assigned take-home vehicle at any commercial, public, or private location for compensation.

K. Officers shall not permit any other person to operate their assigned take-home vehicle (e.g., spouse, children, and friends.)

L. Officers shall not use their take-home vehicle to transport pets, carry excessive loads, or carry protruding objects.

M. Officers may use the vehicle to conduct personal business within City limits.

N. Officers must notify dispatch when operating the marked vehicle within City limits.

O. Officers will dress appropriately when using the marked patrol vehicle:

a. Proper attire must be worn. Officers will wear some type of identifying attire, i.e., department approved shirt, hat, or display a badge on their person.

b. Officers will not wear tank tops, flip flops, etc. Officers shall not wear T-Shirts with inappropriate wording or offensive logos.

c. Officers will equip themselves with police identification, police radio, handcuffs, firearm, and spare magazines.

d. When driving an assigned vehicle to and from work outside of the jurisdiction of the City officers should avoid becoming directly involved in enforcement actions except in those circumstances where a potential threat to life or serious property damage exists.

e. While off duty and in civilian attire, officers will not take traffic enforcement action unless the violation is extremely hazardous.

f. Officers may render public assistance (e.g., to a stranded motorist, warning lights, calling for tow service) when deemed prudent.

g. Vehicles equipped with Mobile Video Recorders: When an officer initiates any law enforcement related citizen contact the officer will ensure the MVR is capturing the contact in its entirety.

P. Parking:

a. The vehicle shall be parked in the driveway or garage at the officer's residence.

b. In the event there is no residence parking the officer will park the department vehicle in a parking space closest to the residence, preferably within eyesight of the residence and under lighting during the nighttime.

c. Vehicles will be locked at all times.

d. If the vehicle is not secured inside a locked garage, all firearms and weapons shall be removed from the interior of the vehicle and properly secured in the residence with the exception of long-guns, which may be necessary for immediate response, may be stored in specially designed theft-proof rack systems. If a take home vehicle is to be parked unattended for more than a 24-hour period, all firearms shall be removed and placed in a safe storage locker in the member's home or an department facility.

e. When the officer will be away (e.g., on vacation) for periods exceeding one week the vehicle shall be stored in a secure garage at the member's residence or at the appropriate office facility.

f. All office identification, portable radios and equipment should be secured.

Q. Maintenance:

a. Officers are responsible for the cleanliness (exterior and interior) and overall maintenance of their assigned vehicles. The department will bear the cost of maintenance.

b. Officers shall make daily inspections of their assigned vehicles for service/maintenance requirements and damage. It is the assigned officer's responsibility to ensure that his/her assigned vehicle is maintained according to the established service and maintenance schedule.

R. Incident Reporting: Officers shall report to the department the following incidents:

a. All damage sustained to a vehicle.

b. Moving violations outside the jurisdiction.

c. Parking violations issued to the department vehicle.

d. Law enforcement citizen contacts made by the officer while operating the department.

Volunteers in Policing Service	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: §21-13-101 through §21-13-110	
CALEA 45.3 Volunteers	
Date:	Review Date:

I. Purpose: The purpose of this policy is to set forth guidelines and mandates with respect to the use of volunteers to assist the department in providing for the public safety of the community.

II. Policy: It is the policy of this department to maintain an active group of civic-minded individuals who may serve as volunteers to assist this department in providing for the public-safety and welfare of the community. This department shall utilize volunteers in a capacity that diminishes risk to the volunteers and does not place the volunteer in a law enforcement function.

III. Definitions:

A. Volunteer Coordinator: A paid member of this department designated by the Chief of Police to manage the volunteer services.

B. Volunteer: A non-salaried individual over the age of 18 who offers his or her time for the benefit of this department, willingly and of his or her own accord for a limited time and without promise, expectation, or receipt of any type of compensation.

IV. Procedure:

A. Selection Process:

a. Application: Each person who seeks a position as a volunteer with this department must complete an application. This application shall include all information as well as confidentiality waivers such that a proper background examination of the individual may be conducted. Each applicant must supply the names of three non-related references who may be interviewed during the background examination. The applicant must also provide an employment history for review.

b. **Background Examination:** The department shall conduct a thorough and documented background examination of any person seeking to become a volunteer. This examination will be conducted by a sworn member of this department and shall include a criminal history check, traffic records check, employment history check and references interview.

c. **Status:** Once selected, volunteers must recognize that their status is "at-will" and that they may be dismissed at anytime without cause. Volunteers are non-salaried and have no benefits or labor relation rights.

B. Maintaining Good Standing as a Volunteer:

a. **Confidentiality:** Volunteers must maintain confidentiality in the business of this department. Volunteers shall not release any information concerning any police event or make any public representation of the department without the express authorization of the Chief of Police or their designee.

1. Non-disclosure: each volunteer should not disclose any confidential information coming into the volunteer's knowledge through their position as a volunteer with this department.
2. Any request for information from the media or from the public regarding confidential information should be courteously directed to the office of the Chief of Police or their designee.
3. At no time shall a volunteer appear in the media or in the public as a representative of this department without the express permission of the Chief of Police or their designee.

b. **Time Requirements:** This program requires a two-way commitment between the department and the volunteer. The department invests in the volunteer while the volunteer invests time in the department. Volunteers should complete four hours of volunteer time in the department per month in order to maintain their status as a volunteer.

c. **Training:** Volunteers shall be trained in accordance with the functions they will be expected to fulfill within the department. Training shall include:

1. Overview of the Justice System: familiarization of the agencies within the justice system to include law enforcement, corrections and the courts.
2. Department orientation: familiarization with the department organization and structure as well as facilities and public resources.
3. Department reports and records management.
4. Being a good witness: The premise of this program with respect to volunteers who are placed in any public situation on behalf of the department is that volunteers do not take action when there is a law enforcement need, but rather, volunteers observe and report. With this in mind, volunteers should be made aware of the needs of law enforcement with respect to being a good witness. Training shall include: taking note of descriptive factors; direction of travel; and the actions of the suspect during the event.
5. Traffic and Crowd Management: At times, volunteers may be utilized to assist sworn personnel at special events. During such events, volunteers

may be utilized to assist with traffic and crowd management. Training in this area should include instruction on the proper methods of traffic and crowd management.

C. **Use of Equipment:** Volunteers shall utilize equipment belonging to this department only when authorized to do so by the Chief of Police or their designee. At no time is a volunteer authorized to use any type of weapon belonging to this department.

a. **Vehicles:** Volunteers who are authorized to drive a vehicle belonging to this department are not authorized to drive the vehicle as an "emergency" vehicle as defined under Arkansas law. As such, any volunteer driving a vehicle belonging to this department shall obey all traffic laws.

b. **Vehicles:** No volunteer shall drive a vehicle belonging to the department unless it has been verified that the volunteer has a valid driver's license. Any volunteer who becomes aware of a change of their license status, shall immediately notify the department.

c. **Vehicles:** Vehicles that may be used by volunteers should be distinctively marked as volunteer vehicles or unmarked. This is necessary to ensure the safety of the volunteers who may be at risk if the public or persons who would harm an officer were to mistake a volunteer for an officer. Additionally, the expectations of the public upon seeing a marked vehicle belonging to this department may expect certain actions by law enforcement personnel that they would not expect from non-law enforcement personnel.

1. Seat belts shall be worn at all times while the vehicle is in motion.
2. Department vehicles shall be locked at all times when left unattended.
3. Department vehicles shall not be operated off paved roadways unless directed by a supervisor for special assignments or functions.
4. Department vehicles shall not be used for any purpose other than an assigned duty without permission of the Chief of Police or their designee.
5. No statements relating to a vehicle accident involving a department vehicle shall be made except that the volunteer shall provide information to the officer or supervisor investigating the accident.

d. **Lighting Equipment:** Vehicles that may be driven by volunteers may be equipped with "amber" emergency lighting to distinguish these vehicles from law enforcement vehicles. Volunteers shall not operate the lighting equipment while the vehicle is in motion. Emergency lighting shall only be used when the vehicle is in a stationary position and where said use is necessary for public safety.

e. **Damage or Loss of Department Property:** Volunteers shall not maliciously or unreasonably damage any department equipment or property. Any damage to department equipment or property should immediately be reported to a supervisor.

f. **Uniforms:** Volunteers shall wear the uniform prescribed by the Chief of Police or their designee, unless authorized to wear plainclothes. In such cases, the volunteer shall wear proper attire meeting the professional standards of this department.

D. Standards of Conduct

a. Expectations of Volunteers: Volunteers, like any member of this department, are expected to maintain the ethical standard of conduct demanded by this department. In all conduct relating to this department, volunteers are expected to act professionally and courteously to the public as well as to other department members. The role of a police volunteer does not include the duty to investigate crimes, pursue, apprehend or prosecute law breakers. Volunteers shall not go beyond an "observe and report" function.

b. Representations: Volunteers shall not, at any time, represent themselves in any manner as a sworn member of this department. They shall make it clear that they are volunteers of this department.

c. Weapons: Volunteers shall not be in possession of any weapon when acting in their capacity as a volunteer for this department.

d. Alcoholic beverages: Volunteers shall not report for an assignment after consuming any quantity of alcoholic beverages or while any quantity of alcohol is present in their system. If the volunteer is scheduled for an assignment, they shall notify on-duty department personnel that they are unable to fulfill their allotted assignment. Volunteers are prohibited from drinking alcoholic beverages while identified as a volunteer of this department irrespective of their duty status.

e. Prescription medications: Volunteers who are prescribed medications that may cause drowsiness or in some other way hamper their ability to function as a volunteer, shall report this fact to the department and should not be assigned volunteer duties.

f. Arrest or investigation: Any volunteer who becomes aware that they are the subject of an investigation by a law enforcement department or who has been arrested, shall immediately report this fact to the department.

E. Duties and Limitations: Duties of the volunteers shall be directed by the Chief of Police or their designee.

a. Administrative Duties: Assist with report taking function and other administrative duties deemed appropriate by the Chief of Police or their designee.

b. Search and Rescue.

c. Citizens on Patrol shall be limited to high-visibility, non-confrontational assignments where the overall objective is to deter crime through visibility. Where observations are made with respect to suspected criminal activity, volunteers are to observe and report and shall not take action. Volunteers utilized in this capacity shall be issued a police radio while on patrol in order to allow for immediate response to a volunteer's observation and report.

d. Community education programs- assist the department with crime prevention surveys and crime prevention education as well as other community education functions.

e. Special events: Volunteers may be utilized as directed by the Chief of Police or their designee to assist with special events to include traffic and crowd

management. Such assignments shall be limited to non-confrontational positions and functions.

f. Interpreter functions: In order to be utilized for this function, the volunteer must be certified as an interpreter unless such interpretation is for an emergency circumstance.

g. Special Skills: In cases where a volunteer has a special skill that may be utilized for the good of the department, the Chief of Police or their designee may assign the volunteer to this special function. Under no circumstances shall the special function include one which involves confrontation or foreseeable danger to the volunteer.

Weapons and Ammunition	Related Policies:
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes: ALEAP 6.04 Weapons and Ammunition	
Date Implemented:	**Review Date:**

I. **Purpose:** The intent of this policy is to ensure that the Chief of Police is aware of and has approved all weapons and ammunition used by the department. This policy requires a specific list of the issued or approved weapons:

- **A.** Glock 45 (9mm)
- **B.** Remington 700 (.308)
- **C.** Blackrain Ordinance (5.56)
- **D.** Remington 870 (less lethal shotgun rounds)
- **E.** Anderson Arms (5.56)
- **F.** Bushmaster (5.56)
- **G.** DPMS (5.56)
- **H.** Windham Weaponry (5.56)
- **I.** Diamondback Arms (5.56)

II. The Bryant Police Department encourages officers to carry a backup weapon or off-duty weapon. We do not require a particular make or model for these backup weapons. Any weapons carried on-duty must be approved by the Chief of Police or designee.

III. Officers must also train and qualify with these weapons annually, and all weapons authorized for carry, including back-up and off-duty, should be documented by make, model, serial number, and qualification date, by the department.

IV. Approved ammunition for on–duty weapons:

- **A.** Remington Match 160gr BTHB
- **B.** Winchester Ranger 5.56
- **C.** Hornady Critical Duty 9mm

D. Any other ammunition has to be approved by the Chief of police or their designee. The request can be sent to the Chief via the chain of command by means of a memorandum.

Residential – Occupant Welfare Checks	Related Policies: Search and Seizure of Residences
This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this agency for non-judicial administrative action in accordance with the laws governing employee discipline.	
Applicable Arkansas Statutes:	
Caniglia v. Strom 593 U. S. (2021)	
Date:	Review Date: December 2025

I. Purpose: The purpose of this policy is to direct officers and supervisors with respect to residential occupants' welfare checks. Today, more than ever, many people, including many elderly persons, live alone. Many men and women fall in their homes, or become incapacitated for a variety of medical reasons, and unfortunately, there are many cases in which such persons cannot call for assistance. In those cases, the chances for a good recovery may fade with each passing hour.

II. Policy: The policy of this agency is to protect the constitutional rights of all citizens when conducting home entries for the purpose of checking on the welfare of the unresponsive occupant.

Officers may enter a home without a warrant in circumstances where it is objectively reasonable to enter a residence to help a person who has been out of contact and may have fallen and suffered a serious injury, or is experiencing a medical or mental health emergency that has rendered the person unresponsive or uncommunicative.

III. Definitions:

A. Exigent Circumstances Entry: Entry of a dwelling without a warrant due to some existing emergency that would not allow an officer time to get a warrant.

B. Consent: The voluntary granting of permission for an officer to enter an area that is protected by the 4th Amendment, by a person who has a reasonable appearance of authority over that area.

IV. Procedure:

At the outset officers are directed that there are only three lawful methods upon which he or she may enter a person's dwelling. These methods include a warrant (arrest or search-with differing rules for each), exigent circumstances, or consent.

A. **Consensual Entry-** Officers may, without reasonable suspicion or probable cause, enter a dwelling based upon the consent of a person who appears to have authority over the premises.

   a. Consent must be voluntary.

   b. Consent need not be in writing but written documentation will assist officers in proving that the consent was voluntary.

B. **Exigent Entry-**

   a. The exigent circumstance doctrine allows officers to enter a home without a warrant when they have an objectively reasonable belief that an occupant is injured and to render emergency assistance or to protect an occupant who is threatened with serious injury.

      1. Consider this example: Suppose that an elderly man is uncharacteristically absent from Sunday church services and repeatedly fails to answer his phone throughout the day and night. A concerned relative calls the police and asks the officers to perform a wellness check. Two officers drive to the man's home. They knock but receive no response. The officers may enter the home to conduct a welfare check of the occupant.
      The officers have an "objectively reasonable basis" for believing that an occupant is "seriously injured or threatened with such injury." Among other possibilities, the elderly man may have fallen and hurt himself, a common cause of death or serious injury for older individuals. The Fourth Amendment does not prevent the officers from entering the home and checking on the man's well-being.

      2. Officers and supervisors alike must take care that their actions in those kinds of cases are reasonable under the circumstances. But the above example, and others as well, such as cases involving unattended young children inside a home, illustrate the kinds of warrantless entries that are permitted under the exigent circumstances' doctrine.

   b. Where feasible, prior to entry, officers should notify a supervisor and inform them of the facts and circumstances and seek guidance.

   c. Where feasible, prior to entry, officers should request medical personnel respond to the scene in order to render aid once the occupant is located.

   d. In cases where officers are faced with an **immediate** emergency, they may enter the residence prior to speaking with a supervisor.

AGENDA ITEM HISTORY SHEET

ITEM TITLE	**AGENDA NO.**
Resoltion 2026-	**AGENDA DATE:** 09/29/2026

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

Bryant Police Department vehicles and equipment that is no longer in use, or the cost of repair is prohibitive.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

The Bryant Police Department is requesting permission to list the attached attems for sale on GovDeals.com.

See Attached List

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Resolution NO._____

A RESOLUTION ALLOWING FOR PUBLIC BIDDING FOR THE SALE OF VEHICLES, EQUIPMENT OR OTHER ITEMS AS NAMED IN THIS RESOLUTION ON GOVDEALS.COM

WHERAS, the City of Bryant finds it necessary for public bidding for sale on vehicles, equipment and other items;

WHERAS, the City of Bryant finds it necessary to place vehicles, equipment, or other items out for public bid for sale due to the aforementioned reaching its life expectancy, damage, age being inoperable, or no longer needed.

WHERAS, the City of Bryant finds the following equipment, vehicles, or items to be damaged, inoperable, aged, having reached their life expectancy, or no longer needed

- 2017 Black Ford Explorer VIN# 1FM5K8AR9HGA4427
- 2017 Black Ford Explorer VIN# 1FM5K8AR2HGA44429
- 2015 White Durango VIN# 1C4SDJFT9FC147767
- 2008 Blue Harley Davidson FLHTP VIN # 1HD1FM108Y704000
- Military trailer with generator mounted VIN# LEAD2159H (Trailer VIN)
  VIN# PZ29473 (Generator VIN)
- Military Trailer with Generator mounted VIN# LEAD2159C (Trailer)
  VIN # PZ32708 (generator)
- 1 Green Military Cargo Trailer no VIN
- 4 Honda EU200I generators
- 17 VEHICLE RIMS
- 1 Green Military Tent
- 1 16 HP Vanguard pressure washer
- 2 police mountain Bikes
- 1 Police Tahoe passenger cage (Equipment)
- 2 Green air-conditioned military dog kennels
- 21 portable breath testers

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Bryant, Arkansas:

The City of Bryant hereby allows for the public bidding for sale of all vehicles, equipment, or other items listed above on GovDeals that are deemed inoperable, aged, reaching its life expectancy, damaged, or no longer needed.

Passed and Approved this ____day of_____, 2026.

Approved: Attest:

_____ _____

Mayor Chris Treat Mark Smith, City Clerk

GovDeal.com List of Items

- 2017 Black Ford Explorer — VIN# 1FM5K8AR9HGA4427
- 2017 Black Ford Explorer — VIN# 1FM5K8AR2HGA44429
- 2015 White Durango — VIN# 1C4SDJFT9FC147767
- 2008 Blue Harley Davidson FLHTP — VIN # 1HD1FM108Y704000
- Military trailer with generator mounted — VIN# LEAD2159H (Trailer VIN) VIN# PZ29473 (Generator VIN)
- Military Trailer with Generator mounted — VIN# LEAD2159C (Trailer) VIN # PZ32708 (generator)
- 1 Green Military Cargo Trailer no VIN
- 4 Honda EU200I generators
- 17 VEHICLE RIMS
- 1 Green Military Tent
- 1 16 HP Vanguard pressure washer
- 2 police mountain Bikes
- 1 Police Tahoe passenger cage (Equipment)
- 2 Green air-conditioned military dog kennels
- 21 portable breath testers

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO. 11
Ordinance 2026-17 An ordinance amending the comprehensive zoning ordinance of the	AGENDA DATE: 09/29/2026

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

DRC 8/20/2026 - Recommended Rezoning to PC. PC 9/14/26 - public hearing held and Approval of the Rezoning by the Commission.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

This item went before the DRC on 8/20/26 where the application was reviewed by staff. The applicant met all public notice requirements for the Public Hearing to occur, and the item went before the Planning Commission on 9/14/26 for public hearing on the rezoning and vote for approval. Following the public hearing the Planning Commission voted to approve the rezoning. It now goes before Council for approval of the Ordinance to change the zoning of the property.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

To approve Ordinance 2026-19

Andrew Hunters Woods
Lot 18R
R-2 to C-2

ORDINANCE NUMBER 2026 - __

AN ORDINANCE AMENDING THE COMPREHENSIVE ZONING ORDINANCE OF THE CITY OF BRYANT TO REZONE CERTAIN PROPERTY FROM R-2 TO C-2.

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-2 located in Ward 2.

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 below.

Lot 18R - Andrew Hunters Woods Subdivision

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2026.

_____
Mayor, Chris Treat

ATTEST:

_____
Mark Smith, City Clerk

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO. 12
Sidewalk Waiver - Autumn Hills Estates Subdivision Ph1	AGENDA DATE: 09/29/26

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

DRC 9/17/26 - Recommended sidewalk waiver along portion of Bryant Parkway to City Council for Approval.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

Ordinance 2017-31 states that any waiver from the requirements for construction of Sidewalks shall require approval of the City Council. Waivers shall only be considered in instances where strict application of the requirements of this Section would be exceedingly impractical due to circumstances unique to the property such that construction of the required improvements is technically or physically infeasible.
DRC recommended the approval of this waiver to City Council. The Final Plat for this subdivision will most likely being going before Planning Commission at the October 12th meeting.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Motion to Approve

RICHARDSON ENGINEERING
Planning ▪ Engineering ▪ Development Consulting

September 8, 2026

City of Bryant
Development & Review Committee
Attn: Mr. Ted Taylor
Director of Community Development

RE: Request for Autumn Hills Sidewalk Waiver

Please accept this letter as a formal request for a waiver of the sidewalk construction requirement along Bryant Parkway adjacent to the subject development.

Attached for the City's consideration are the construction drawings for the shared-use trail access for the residents of Autumn Hill. These facilities provide existing and planned pedestrian connectivity within the area.

Our review of the Bryant Parkway frontage indicates that construction of a sidewalk in this location would require substantial earthwork and imported fill to establish appropriate grades and provide a constructible, ADA-compliant pedestrian facility. The existing corridor topography and site conditions would result in considerably greater construction costs than would typically be associated with a conventional sidewalk installation.

Additionally, the existing conditions along this portion of Bryant Parkway do not presently provide a continuous sidewalk network to which the proposed improvement could reasonably connect.

On the Developer’s behalf, we respectfully request that the City grant a waiver of the sidewalk construction requirement along Bryant Parkway for the subject development.

Very Sincerely,



Eric Richardson, PE, Owner
325 West South Street
Benton, AR 72015
Eric@richardson-engrs.com
(501) 315-7225



GENERAL CONSTRUCTION NOTES

A. THE CONTRACTOR WILL BE HELD SOLELY RESPONSIBLE FOR DAMAGES OCCURRING TO ANY PROPERTY DURING THE CONSTRUCTION OF THIS PROJECT. SAID CONTRACTOR SHALL TAKE ALL NECESSARY PRECAUTIONS TO PREVENT PROPERTY DAMAGE.

B. IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, THE CONTRACTOR WILL SOLELY AND COMPLETELY BE RESPONSIBLE FOR CONDITIONS OF THE JOB SITE, INCLUDING SAFETY WORK. THIS REQUIREMENT WILL APPLY CONTINUOUSLY AND WILL NOT BE LIMITED TO NORMAL WORKING HOURS.

C. ALL SITE AND UTILITY IMPROVEMENTS SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE LATEST REVISION TO THE CITY OF BRYANT STANDARD SPECIFICATIONS.

D. ALL PROPOSED LOCATIONS OF TRAFFIC CONTROL MARKERS ARE APPROXIMATE. ACTUAL LOCATION AND INSTALLATION SHALL MEET MUTCD AND BRYANT STREET DEPARTMENT SPECIFICATIONS. ALL PROPOSED TRAFFIC CONTROL SIGNAGE AND MARKERS SHALL MEET MUTCD AND CITY OF BRYANT SPECIFICATIONS.

E. CONTRACTOR IS TO REMOVE AND DISPOSE OF ALL DEBRIS, RUBBISH, AND OTHER MATERIALS RESULTING FROM PREVIOUS AND CURRENT DEMOLITION OPERATIONS. DISPOSAL SHALL BE IN ACCORDANCE WITH ALL LOCAL, STATE, AND/OR FEDERAL REGULATIONS GOVERNING SUCH OPERATIONS.

F.. FIBER OPTIC CABLE ON AND/OR ADJACENT TO THIS SITE WERE NOT LOCATED BY THE SURVEY AND ARE NOT SHOWN. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO LOCATE ANY FIBER OPTIC CABLES AT TO NEAR THIS SITE AND TAKE ALL NECESSARY AND REQUIRED PRECAUTIONS TO PROTECT ANY EXISTING FIBER OPTIC CABLES. CONTRACTORS SHALL COORDINATE ALL EFFORTS WITH OWNER OF FIBER OPTIC CABLES OR THEIR DESIGNATED REPRESENTATIVE.

G. THE CONTRACTOR IS RESPONSIBLE FOR CONTACTING "ONECALL" SERVICE TO MARK ALL UTILITIES PRIOR TO ANY DEMOLITION, EARTHWORK, UTILITY WORK, OR ANY OTHER PORPOSED IMPROVMENTS (WORK) ON THIS SITE.

H. ANY LAND CLEARING, CONSTRUCTION, OR DEVELOPMENT INVOLVING THE MOVEMENT OF MATERIALS, UTILITIES OR GROUND EXCAVATION SHALL BE IN ACCORDANCE WITH THE CITY OF BRYANT STORMWATER REGULATIONS.

I. THE APPROXIMATE LOCATION OF KNOWN SURFACE AND SUBSURFACE STRUCTURES, PIPES, POWER, GAS, PHONE, ETC. ARE SHOWN ON THE DESIGN DRAWINGS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING THE EXACT LOCATION OF THE AFOREMENTIONED ITEMS, SHOWN AND NOT SHOWN.

J. CONTRACTOR TO ADHERE TO CURRENT OSHA REGULATIONS, INCLUDING EXCAVATION & TRENCH SAFETY.

K. CONTRACTOR SHALL CONTACT THE CITY OF BRYANT STREET DEPARTMENT IN REGARD TO MAINTENANCE OF TRAFFIC PRIOR TO COMMENCEMENT OF WORK WITHIN STREET RIGHT OF WAY. THE CONTRACTOR IS RESPONSIBLE FOR MAINTENANCE OF TRAFFIC.

LEGEND

- STOP SIGN
- CROSSWALK SIGN
- ADA APPROVED HANDICAP RAMP
- STREET LIGHT

GRAPHIC SCALE

40 0 40 80 120

(IN FEET)
1 inch = 40 ft.

RICHARDSON ENGINEERING
Planning • Engineering • Development Consulting
325 W. SOUTH STREET, BENTON, AR 72015 (501)315-7225

CERTIFICATE OF AUTHORIZATION
Richardson Engineering, PLLC
No. 2519
ARKANSAS

PROPOSED SHARED USE TRAIL & SIDEWALK CONNECTIVITY
AUTUMN HILLS ESTATES
BRYANT, ARKANSAS

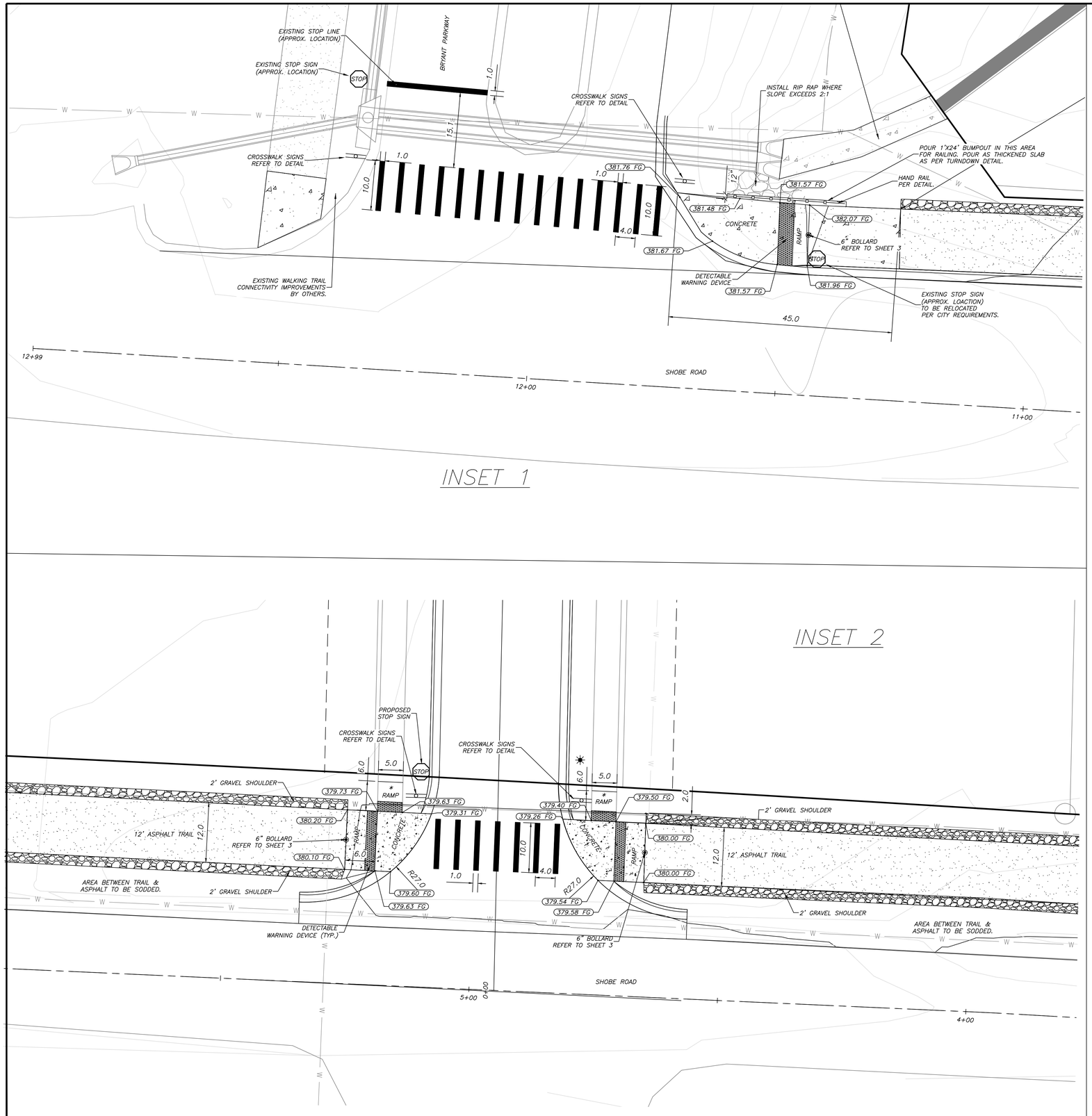
Prepared For:
TNL DREAMHOME, LLC
7902 WORTH AVE.
BENTON, AR 72019

No.	Revisions	Date

Date: 11/05/2019
REV: 6/1/2020

Scale: 1" = 40'

Sheet: 1 of 3



GENERAL CONSTRUCTION NOTES

A. THE CONTRACTOR WILL BE HELD SOLELY RESPONSIBLE FOR DAMAGES OCCURRING TO ANY PROPERTY DURING THE CONSTRUCTION OF THIS PROJECT. SAID CONTRACTOR SHALL TAKE ALL NECESSARY PRECAUTIONS TO PREVENT PROPERTY DAMAGE.

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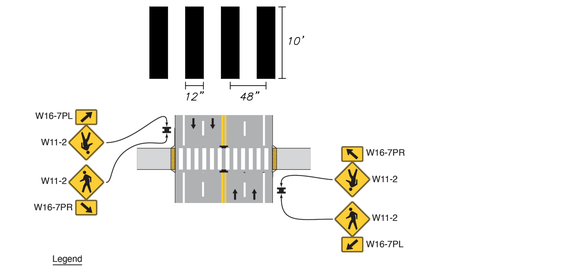
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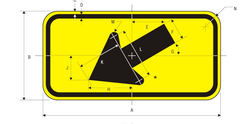
K. CONTRACTOR SHALL CONTACT THE CITY OF BRYANT STREET DEPARTMENT IN REGARD TO MAINTENANCE OF TRAFFIC PRIOR TO COMMENCEMENT OF WORK WITHIN STREET RIGHT OF WAY. THE CONTRACTOR IS RESPONSIBLE FOR MAINTENANCE OF TRAFFIC.

Crosswalk Markings





	A	B	C	D	E
	18	375	.825	9	1.5
	24	375	.825	11	1.5
K	30	5	.75	13.5	1.875
	36	.625	.875	16	2.25
	48	.75	1.25	22	3



	A	B	C	D	E	F	G	H	J	K	L	M	N
K	24	12	.375	.825	4.323	3	30°	5.844	3.282	5.684	6.825	.600	1.5
	30	18	.5	.75	6.624	4.5	30°	8.766	4.923	8.846	10.407	.920	1.875



*See page 6-10 for symbol design.

LEGEND

- STOP SIGN
- CROSSWALK SIGN
- ADA APPROVED HANDICAP RAMP
- STREET LIGHT

GRAPHIC SCALE

10 0 10 20 30

(IN FEET)
1 inch = 10 ft.

RICHARDSON ENGINEERING
Planning • Engineering • Development Consulting
325 W. SOUTH STREET, BENTON, AR 72015 (501)315-7225

CERTIFICATE OF AUTHORIZATION
Richardson Engineering, PLLC
No. 2519
ARKANSAS

PROPOSED SHARED USE TRAIL & SIDEWALK CONNECTIVITY CROSS WALKS & RAMPS
AUTUMN HILLS ESTATES
BRYANT, ARKANSAS

Prepared For:
TNL DREAMHOME, LLC
7902 WORTH AVE.
BENTON, AR 72019

No.	Revisions	Date

Date: 1/05/2019
REV: 6/1/2026

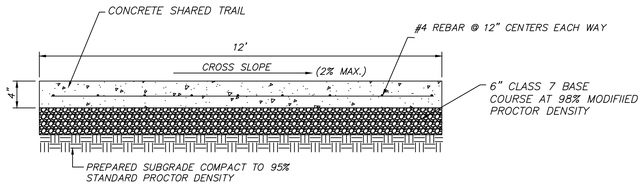
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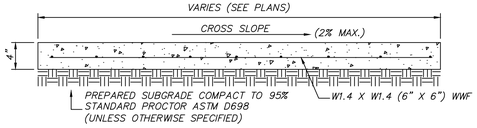
Sheet: 2 of 3

CONCRETE SHARED TRAIL SPECIFICATIONS

NTS

* NOTES:
1. PORTLAND CEMENT CONCRETE 4000 PSI. MIN.
2. USE #4 REBAR @ 12" CENTERS EACH WAY. CUT ½ THE BARS AT CONTROL JOINTS.
3. CONCRETE TO CONTAIN 3–5% AIR ENTRAINMENT.
4. FINISH TO BE MEDIUM BROOM FINISH.
5. DETECTABLE WARNING DEVICES (PROVIDED BY CITY) TO BE INSTALLED AT RAMPS. DETECTABLE WARNING DEVICES AND INSTALLATION SHALL MEET ADA REQUIREMENTS
6. MAX CROSS SLOPE 2%. MAX LONGITUDINAL SLOPE 1:12 FOR ADA ACCESSIBLITY RAMPS.
7. TRAIL CROSS SLOPE NOT TO EXCEED 2%. LONGITUAL GRADE NOT TO EXCEED GRADE OF THE ADJACENT ROADWAY.
8. CONTROL JOINTS PER CONC. WALK CONTROL JOINT DETAIL.
9. INSTALL EXPANSION JOINTS WHERE ABUTTING STRUCTURES. USE ½" EXPANSION JOINT MATERIAL WHERE EXPANSION JOINT ARE SPECIFIED. USE 1" DIA. X 18" SMOOTH DOWELS SPACED EVERY 2'–0" ALONG EXPANSION JOINT BETWEEN PAVEMENT SECTIONS. USE DOWEL CRADLE FOR DOWELS.
10. TRAIL SHALL MAINTAIN PROPER DRAINAGE AND SHALL UNDER NO CIRCUMSTANCES POND WATER.

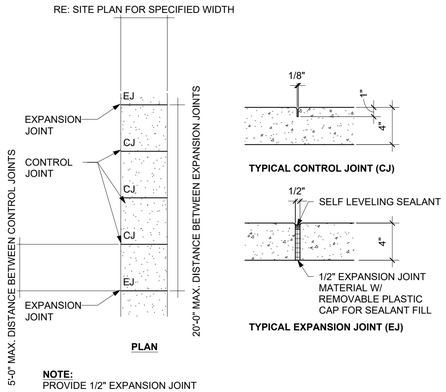




CONCRETE SIDEWALK SPECIFICATIONS

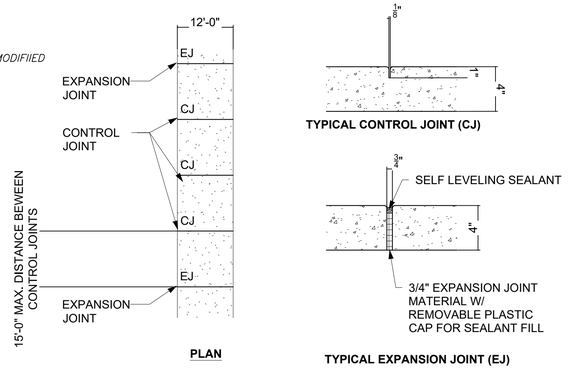
NTS

* NOTES:
1. PORTLAND CEMENT CONCRETE 3000 PSI. MIN.
2. USE W1.4 X W1.4 (6" X 6") WWF SHEET REINFORCEMENT. CUT ½ THE WIRES AT CONTROL JOINTS.
3. CONCRETE TO CONTAIN 3–5% AIR ENTRAINMENT.
4. FINISH TO BE MEDIUM BROOM FINISH.
5. DETECTABLE WARNING DEVICES (PROVIDED BY CITY) TO BE INSTALLED AT RAMPS. DETECTABLE WARNING DEVICES AND INSTALLATION SHALL MEET ADA REQUIREMENTS
6. MAX CROSS SLOPE 2%. MAX LONGITUDINAL SLOPE 1:12.
7. CONTROL JOINTS PER CONC. WALK CONTROL JOINT DETAIL.

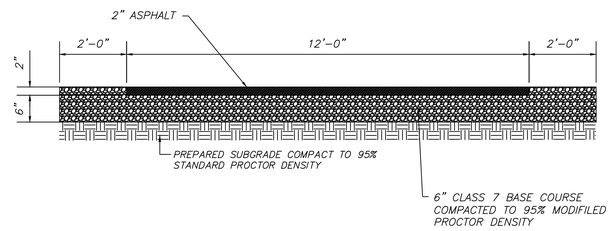


NOTE:
PROVIDE 1/2" EXPANSION JOINT AND SEALANT AS NOTED AND WHERE SIDEWALK ABUTS STRUCTURES OR OTHER SIDEWALKS.

CONCRETE SHARED TRAIL EXPANSION & CONTROL JOINTS



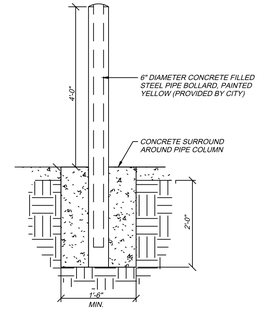
NOTE:
PROVIDE 3/4" EXPANSION JOINT AND SEALANT AS NOTED AND WHERE SIDEWALK ABUTS STRUCTURES OR OTHER SIDEWALKS.



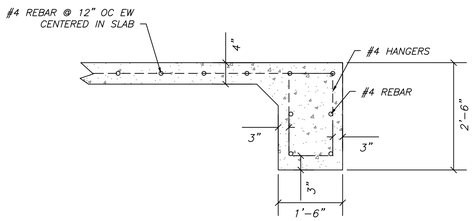
NOTES:
1. DETECTABLE WARNING DEVICES (PROVIDED BY CITY) TO BE INSTALLED AT RAMPS. DETECTABLE WARNING DEVICES AND INSTALLATION SHALL MEET ADA REQUIREMENTS.
2. ADA RAMPS MAX CROSS SLOPE 2% MAX. LONGITUDIAL SLOPE 1:12 MAX. FOR ADA RAMPS.
3. TRAIL CROSS SLOPE NOT TO EXCEED 2%. MAX. LONGUTUDIAL GRADE NOT TO EXCEED GRADE OF ADJACENT ROADWAY.
4. TRAIL SHALL MAINTAIN PROPER DRAINAGE AND SHALL UNDER NO CIRCUMSTANCES POND WATER.

ASPHALT SHARED TRAIL SPECIFICATIONS

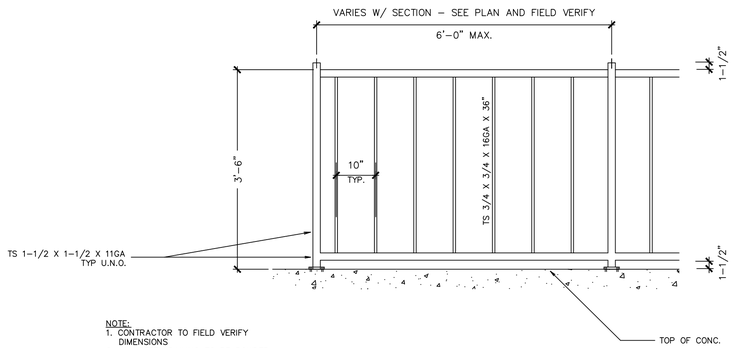
BOLLARD DETAIL



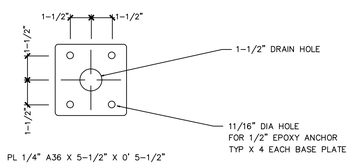
CONCRETE SIDEWALK EXPANSION & CONTROL JOINTS

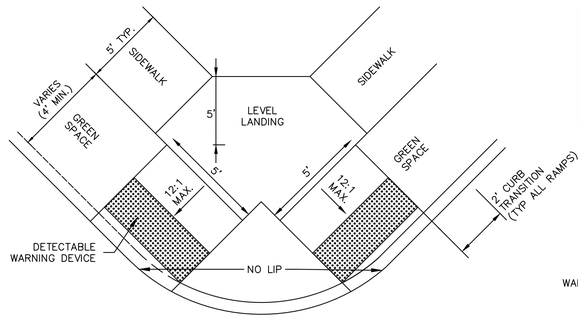


CONCRETE & TURNDOWN TYPICAL DETAIL

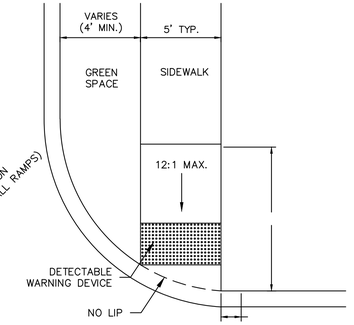


NOTE:
1. CONTRACTOR TO FIELD VERIFY DIMENSIONS
2. ALL STEEL RAILING TO BE POWDER COATED BLACK
3. INSTALLATION PER MANUFACTURER'S RECOMMENDATIONS





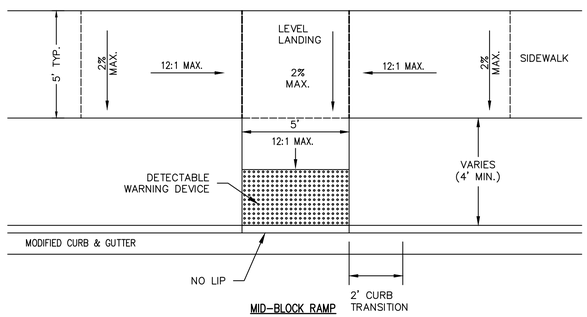
TYPE 1 RAMP



TYPE 2 RAMP

NOTES:

1) THE LENGTH OF THE RAMP SHALL BE SUCH THAT THE SLOPE DOES NOT EXCEED 12:1.
2) THE NORMAL GUTTER SHALL BE MAINTAINED THROUGH THE AREA OF THE RAMP.
3) THE MINIMUM THICKNESS FOR THE RAMP, WALK, & LANDING SHALL BE 4".
4) DETECTABLE WARNING DEVICES SHALL BE PLACED AT THE LOCATIONS WHERE RAMPS CROSS A CURB.



MID-BLOCK RAMP

HANDICAP RAMP DETAILS

NOT TO SCALE

RICHARDSON ENGINEERING
Planning • Engineering • Development consulting
325 W. SOUTH STREET, BENTON, AR 72015 (501)315-7225

CERTIFICATE OF AUTHORIZATION
Richardson Engineering, PLLC
No. 2519
ARKANSAS

SHARED TRAIL DETAILS
& SIDEWALK CONNECTIVTY
AUTUMN HILLS ESTATES
BRYANT, ARKANSAS

Prepared For:
TNL DREAMHOME, LLC
7902 WORTH AVE.
BENTON, AR 72019

No.	Revisions	Date

Date: 11/05/2019
REV: 6/1/2020

Scale: AS SHOWN

Sheet: 3 of 3

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO. 10
2217 & 2209 Defoe Circle Restoration	AGENDA DATE: 9/29/26

FUNDING CERTIFICATION (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

ITEM HISTORY (Previous Council reviews, action related to this item, and other pertinent history)

Property owners at 2209 and 2217 Defoe granted the City an easement to allow stormwater infrastructure for the development behind their properties to connect to the City's main line. Following the work, the developer hired a contractor to restore the properties.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

The properties have not been restored to their pre-construction condition. 2209 Defoe is experiencing significant drainage issues, while 2217 Defoe now drains toward the home's foundation.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)









2217 Defoe Circle













Sinkholes







Standing Water

Pooling Water
Under Deck









String showing
Grading Error





ESTIMATE

Exterior Solutions LLC.

1205 Lawrence Ln.
Benton, AR 72019
(501) 551-4303

Exterior Solutions, LLC.
Quality Lawn Services

To:
Tyler McCallie
2209 Defoe Cr.
Bryant , AR 72022

Estimate #	4259
Estimate Date	09/14/2026
Total Amount	**$47,575.00**

Item	Quantity	Price	Line Total
Landscape Restoration	1.0	$47,575.00	$47,575.00

Subtotal:	$47,575.00
Tax:	$0.00
Past Due Amount:	$0.00
Total Amount:	**$47,575.00**

Notes
Thank you for the opportunity to earn your business!

2209 Defoe Cr.- Scope of Work:

- Strip existing vegetation and install new sod (4500 sq. ft.)
- Demo, Remove, and Dispose of existing privacy fence (85')
- Replace Privacy Fence - To include (1) Double Gate @ 10' and (1) single gate @4'
- Install French Drain (100')
- Install Stone Walkway (25')
- Demo, Remove, and Dispose of existing deck (10x20)
- Replace Deck

JC Landscaping Services

Owner-Jeff Carney

Phone Number: 8708304566

Email: jclandscapingservices501@gmail.com

Website: www.jclandscapingar.com

Estimate-Mr. Tyler Mccallie

Address-Defoe, Bryant

Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Deck

Materials:

- *30-2x10 joist @ 20.00 each = 600.00*
- *6-4x4-10ft @20.00 each = 600.00*
-

Delivery:

Sod-200.00

Top soil-300.00

Equipment-300.00

Materials Total-5550.00

Labor:

*4500 square feet of dirt prep and sod install @ 1.50 per square foot = **6750.00***

Project Total: 12300.00

Any questions or concerns feel free to contact me at anytime.

Jeff Carney-Owner

JC Landscaping

8708304566

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Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

New Fence-Split between houses

Materials

- *10-10ft deck boards @ 16.00 each = 160.00*
- *2- 6"x6" post for gate-10 ft tall @ 65.00 each = 130.00*
- *12-4"x4" post- 8 ft tall@ 15.00 each = 180.00*
- *60- 2x4s -10ft @ 10.00 each = 600.00*
- *Gate Hardware- 250.00*
- *200 fence pickets @ 2.50 each = 500.00*
- *42 bags of quikcrete-red bags- 10.00 each = 420.00*
- *2 boxes of 1 ¼ screws @ 125.00 each = 250.00*
- *1 box of 2 ¼ screws = 125.00*
- *Mini Ex rental for day plus trailer = 350.00*
- *Delivery- 350.00*

Material Total---- 3315.00

Labor

- *85 ft of new fence-3400.00*

- ***Demo of old fence-750.00***
- ***Dispoal of old fence-750.00***

Labor Total- 4900.00

Total Project – 8215.00

Any questions or concerns feel free to contact me at anytime.

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Phone Number: 8708304566

Email: jclandscapingservices501@gmail.com

Website: www.jclandscapingar.com

Estimate-Mr. Matt Schafer

Address-Defoe, Bryant

Phone Number- 5015195882

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Sod and full yard regrade

Materials:

- *12 pallets of Zoysia sod @ 300.00 each = 3600.00*
- *30 yards of Top soil @ 55.00 each = 1650.00*
- *Skidsteer plus trailer rental for 3 days = 1050.00*

Delivery:

Sod-200.00

Topsoil-500.00

Equipment-200.00

Material Total- 7200.00

Labor:

- ***5400 square feet of sod install and dirt preparation @1.50 per = 8100.00***
- ***Full day of regrading entire yard = 1750.00***

Total Project- 17,050.00

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Estimate-Mr. Matt Schafer

Address-Defoe, Bryant

Phone Number- 5015195882

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Flower Bed

Materials:

- *65 feet of edgestone @ 7.00 per foot = 455.00*
- *8 yards of mulch @ 65.00 each = 520.00*

Material Total-965.00

Labor:

1750.00

Project Total- 2715.00

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Estimate-Mr. Matt Schafer

Address-Defoe, Bryant

Phone Number- 5015195882

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Deck

Materials:

- *23- 2x10 joist @ 27.00 each = 621.00*
- *8-4x4 post-10ft @ 25.00 each = 200.00*
- *24 bags of quikcrete @12.00 each = 288.00*
- *60 deck boards-16ft @ 22.00 each = 1320.00*
- *Deck hardware-400.00*
- *1 box of 2 ¼ screws = 125.00*
- *2 box of 1 ¼ screws = 250.00*
- *Step kit- 600.00*

Delivery:

350.00

Material Total- 4154.00

Labor:

5750.00

Demo of old deck-1000.00

Disposal of old deck-1000.00

Total Project- 11904.00

Any questions or concerns feel free to contact me at anytime.

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Website: www.jclandscapingar.com

Estimate-Mr. Tyler Mccallie

Address-Defoe, Bryant

Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Double Gate

Materials:

- *2- 6"x6" post- 10ft @65.00 each = 130.00*
- *28- 2x4s – 10ft = 280.00*
- *50 pickets @ 2.50 each = 125.00*
- *1- 4x4 post = 15.00*
- *15 bags of quikcrete – red- @12.00 each = 180.00*
- *Gate Hardware – two sides - @ 250.00 each = 500.00*

Delivery-300.00

Material Total-1530.00

Labor:

1900.00

Project Total-3430.00

Any questions or concerns feel free to contact me at anytime.

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Website: www.jclandscapingar.com

Estimate-Tyler McCallie

Address-Defoe, Bryant

Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Deck

Materials:

- *30- 2x10 joist @ 27.00 each = 810.00*
- *12-4x4 post-10ft @ 25.00 each = 300.00*
- *36 bags of quikcrete @12.00 each = 432.00*
- *76 deck boards-16ft @ 22.00 each = 1672.00*
- *Deck hardware-500.00*
- *1 box of 2 ¼ screws = 125.00*
- *2 box of 1 ¼ screws = 250.00*
- *Step kit- 600.00*

Delivery:

350.00

Material Total- 5039.00

Labor:

5750.00

Demo of old deck-1000.00

Disposal of old deck-1000.00

Total Project- 12789.00

Any questions or concerns feel free to contact me at anytime.

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Estimate-Mr. Tyler Mccallie

Address-Defoe, Bryant

Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

French Drain

Materials:

- *100 feet of 4" pipe with sock @ 2.00 per foot = 200.00*
- *3- 12"x12" boxes @ 105.00 each = 315.00*
- *Pipe tape- 25.00*
- *5 yards of Clean gravel @ 70.00 each = 350.00*
- *Mini ex rental plus trailer -two days- 700.00*

Delivery:

Gravel-200.00

Equipment-150.00

Material Total-1940.00

Labor:

100 feet of French Drain install @ 25.00 per foot = 2500.00

Project Total- 4400.00

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Estimate-Mr. Tyler Mccallie

Address-Defoe, Bryant

Phone Number- 8708301086

Estimate by- Jeff Carney

Date of completion--- 8-1-26

Pathway

Materials:

- *50 feet of edgestone @ 7.00 per foot = 350.00*
- *100 square feet of flagstone @ 8.00 per foot = 800.00*
- *Weed barrier- 3x100- 129.99*
- *Crushed granite base- 3 yards @ 75.00 per yard = 225.00*

Delivery:

Granite-200.00

Flagstone-100.00

Edgestone-100.00

Material total-1904.99

Labor:

2250.00

Total Project-4154.99

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Website: www.jclandscapingar.com

Estimate-Mr. Matt Schaffer

Address-Defoe, Bryant

Phone Number- 5015195882

Estimate by- Jeff Carney

Date of completion--- 8-1-26

New fence

Materials:

- *18- 4x4 post – 8ft- 15.00 each = 270.00*
- *66 – 2x4s @ 10.00 each = 660.00*
- *250 fence pickets @ 2.50 each = 625.00*
- *54 bags of quikcrete @ 12.00 each = 648.00*
- *2 boxes of 1 ¼ screws @ 125.00 each = 250.00*
- *2 boxes of 2 ¼ screws @ 125.00 each = 250.00*
- *Mini ex rental plus trailer for 2 days = 700.00*
- *Gate hardware - 250.00 each = 500.00*
- *12 deck boards – 10ft- @ 16.00 each = 160.00*

Delivery:

Materials-300.00

Equipment-200.00

Material Total- 4595.00

Labor:

- ***125 feet of new fence – 5000.00***
- ***Demo of old fence – 750.00***
- ***Disposal of old fence – 750.00***

Total - 6500.00

Project Total-11,095.00

Any questions or concerns feel free to contact me at anytime.

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