Bryant City Council

Boswell Municipal Complex - City Hall Court Room

210 SW 3rd Street

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

Date: August 29, 2023 - **Time:** 6:30 PM

Invocation

Pledge of Allegiance

Call to Order

Approval of Minutes

Presentations and Announcements

1. Parks Master Plan Update - McClelland Engineering

Director's Report

Public Comments

Old Business

Finance

2. Annual Millage Rate Discussion - Ordinance to adopt the Millage rate for real and personal property for 2024.

Ordinances to adopt a millage rates for 2024 for both real and personal property, see attached.

- 072523_personal_property_ord.pdf
- 072523_real_property_ord.pdf

City Attorney

3. A&P Decision for Special Election November 14, 2023 - Ordinance to allow for a special election for an A&P Tax in Bryant.

An Ordinance to call for a Special Election on November 14, 2023 for an A&P Tax in the city of Bryant, AR, see attached.

- AP Ordinance Draft 3.pdf

4. Proposed Alternative A&P Ordinance - Bond Issuance Option

- Bryant AP Ordinance and Resolution with Bond.pdf

New Business

Finance

5. July 2023 - ending Financial Report

Approval and acceptance of the July 2023 ending Financial Report, attachment pending.

- 08.21.23 July Ending Financial Report.pdf

6. Budget Adjustments - Resolution to amend the city budget for 2023

A Resolution to amend the city budget for the period ending December 31, 2023, attachment pending.

- 08.24.23 BA Resolution.pdf

City Attorney

7. Saline County Detention Center Operational Cost Sharing Agreement

- regional detention center cost sharing agreement.pdf

Public Works

8. CAW Rate Increase Pass-Through

An ordinance authorizing the City of Bryant Water Department to automatically assess any pass-through charges received by the department from Central Arkansas Water and/or other authorized water supplier(s) to its customers.

- Pass Through Ordinance.docx (2).pdf

9. System Infrastructure Fee

An ordinance re-establishing a system infrastructure fee as a monthly debt service surcharge to be paid by the water and sewer customers

- System Infrastructure Fee Ordinance.pdf

Council Comments

Mayor Comments

Adjournments

ORDINANCE NO. 2023 _____

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 3.0 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 2023, see below:

1 City General Purposes: 3.0 Mills

Said tax shall be collected by the Collector of Saline County in 2024 as provided by law.

PASSED AND APPROVED BY THE CITY COUNTIL OF THE CITY OF BRYANT, ARKANSAS, on this 25th day of July, 2023.

APPROVED:

_____
Allen E. Scott, Mayor

ATTEST:

_____
Mark Smith, City Clerk

ORDINANCE NO. 2023 _____

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 3.0 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 2023, see below:

1 City General Purposes: 3.0 Mills

Said tax shall be collected by the Collector of Saline County in 2024 as provided by law.

PASSED AND APPROVED BY THE CITY COUNTIL OF THE CITY OF BRYANT, ARKANSAS, on this 25th day of July, 2023.

APPROVED:

_____
Allen E. Scott, Mayor

ATTEST:

_____
Mark Smith, City Clerk

ORDINANCE NO. 2023-_____

AN ORDINANCE CALLING AND SETTING A DATE FOR A SPECIAL ELECTION ESTABLISHING AN ADVERTISING AND PROMOTION COMMISSION FOR THE CITY OF BRYANT, ARKANSAS; LEVYING GROSS RECEIPTS TAX PURSUANT TO THE ARKANSAS "ADVERTISING AND PROMOTION COMMISSION ACT" IN ACA 26-75-601 THROUGH 26-75-619; AND, FOR OTHER PURPOSES WITH EMERGENCY CLAUSE

WHEREAS, tourism is one of the largest industries in the United States; and,

WHEREAS, as part of major economic development, it is imperative that the City of Bryant, Arkansas (hereinafter the "City") has every opportunity to participate in available tourism dollars; and,

WHEREAS, the levy of a hotel and restaurant tax is essential to various tourism programs and projects of the City and will result in substantial inflow of tourism dollars and result in economic benefits to the residents of the City; and,

WHEREAS, a hotel and restaurant tax will enable the City to continue and expand its tourism promotion programs and projects to further enhance the revenues and other benefits derived from tourism and to thereby improve the quality of life of all residences of the City; and,

WHEREAS, the purpose of this Ordinance is to call a special election to establish an Advertising and Promotion Commission and levy a gross receipts tax, pursuant to the authority of the Arkansas "Advertising and Promotion Commission Act".

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

SECTION 1: That there be and there is hereby called a special election to be held on November ____, 2023, to determine by a vote of the qualified electors of the City of Bryant, Arkansas, the question of whether to establish an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levy Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act".

SECTION 2: That the question shall be placed on the ballot for the special election in substantially the following form:

Question One:

There is submitted to the qualified electors of the City of Bryant, Arkansas, the question of the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act:.

Tax Levied.

A. A tax in the sum of Three Percent (3%) shall be levied upon:

(1) The gross receipts or gross proceeds from renting, leasing, or otherwise furnishing a hotel, motel, house, cabin, bed and breakfast, campground, short-term condominium, or other similar rental accommodations for sleeping, meeting, or party room facilities for profit in such city or town, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more; and

B. A tax in the sum of Two Percent (2%) shall be levied upon:

(1) The portion of the gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, or similar businesses as shall be defined in the levying ordinance from the sale of prepared food and beverages for on-premises or off-premises consumption, but such tax shall not apply to such gross receipts or gross proceeds of organizations qualified under 26 U.S.C. 501(c)(3).

C. The taxes levied herein shall take effect on the 91st day following the appointment of the commissioners to The City of Bryant Advertising and Promotion Commission and shall be remitted pursuant to this such rules and regulations as may be promulgated by the Commission.

Definitions.

The following definitions shall apply with respect to the interpretation of this Ordinance:

A. The words “hotel,” “motel,” “condominium,” “restaurant,” “cafes,” “cafeterias,” “delicatessens," "drive-in restaurants," "carry-out restaurants," "convenience stores," "grocery store-restaurants," and "food delivery business" shall have their commonly accepted English meanings, and shall apply to business establishments and activities affected by this Ordinance regardless of the name or characterization applied by the owner or operator of such establishment or business activity.

B. "Taxpayer" shall mean the person, firm, or corporation owning and/or operating any establishment or business activity upon which the tax levied by this Ordinance is imposed. The term "Taxpayer" shall, for purposes of this Ordinance, include any individual who actually signs any report of tax collected pursuant to this Ordinance or who signs any Arkansas or Federal withholding or gross receipts tax report for any business establishment or activity upon which the tax levied by this Ordinance is imposed.

City of Bryant Advertising and Promotion Commission Established.

The City of Bryant Advertising and Promotion Commission ("Commission") is hereby established. The said Commission shall be composed of seven (7) members, as follows:

A. Four (4) members shall be owners or managers of businesses in the tourism industry, and the owner or manager may reside outside the City of Bryant but shall reside within Saline County, at least three (3) of whom shall be owners or managers of hotels, motels, or restaurants, and who shall serve for staggered terms of four (4) years; two (2) members of the Commission shall be members of the governing body of the City of Bryant, who shall be selected by the City Council, and shall serve at the will of the City Council; and one (1) member shall be from the public at large, who shall reside in the City of Bryant, and shall serve for a term of four (4) years.

B. The initial members of the Commission shall be selected as follows:

   a. The four (4) tourism industry positions provided for in subdivision (1) of this section shall be nominated by the Mayor and approved by a majority vote of the City Council for staggered terms so that one (1) member will serve for a term of one (1) year, one (1) member will serve for a term of two (2) years; and one (1) member will serve for a term of three (3) years; and one (1) member will serve for a term of four (4) years. The industry

positions will be allocated to the 1, 2, 3, and 4-year terms based on a random drawing by the appointees.

b. The two (2) members of the Commission who are members of the governing body of the City of Bryant shall be selected by a majority vote of the City Council.

c. The at-large position provided for in subdivision (1) of this section shall be selected by the Mayor with the concurrence of a majority vote of the City Council.

C. Vacancies on the commission, whether resulting from the expiration of a regular term or otherwise, in any of the four (4) tourism industry positions or the at-large position shall be filled by appointment made by the remaining members of the Commission with the approval by a majority vote of the City Council of the City of Bryant. The City Council of the City of Bryant may remove any member of the Commission by a 2/3rds vote upon 30 days' notice of intent to take such vote and prior to such vote occurring.

D. Each member of the commission shall file the oath required by law in the State of Arkansas of public officials

Organization of Commission.

A. The Commission shall meet within two (2) weeks of its appointment and shall be organized by electing a chairman, secretary, and treasurer. Thereafter the Commission shall meet as often as may be necessary and shall also be subject to special call by the chairman of the commission. The Commission shall meet at least bi-annually.

B. The Commission shall have the authority to employ the necessary personnel to assist in the administration and operation of the City of Bryant Advertising and Promotion Fund or may contract with appropriate firms or the City of Bryant to perform functions of administration and operations.

C. The Commission shall make quarterly reports to the Mayor and City Council beginning three (3) months after taking their office, reporting in full on the operations of the Commission, including an accounting of receipts and disbursements, and shall, upon request of City Council furnish such other and further reports and data as may be required. The commissioners shall select a recognized auditing firm to submit an annual audit of the operations of the commission to the Mayor and City Council. The Commission may contract with the auditing firm that the City of Bryant retains for its audit purposes.

Collection of Tax.

A. The tax shall be paid by the Taxpayer and shall be collected by the Commission or by a designated agent of the Commission in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act of 1941, as amended.

B. Taxpayers shall collect the applicable tax levied from the purchaser or user of the food or accommodations. Taxpayers paying the tax shall report and remit the tax collected upon forms provided by the Commission, and as directed by the Commission, but in no event later than the 20th day of the month following collection of the previous month's taxes.

C. The rules, regulations, forms of notice, assessment procedures, and the enforcement and collection of the tax under the Arkansas Gross Receipts Act of 1941, as amended, and the Arkansas Tax Procedure Act, as amended, shall, so far as practicable, be applicable with respect to the enforcement and collection of the tax levied. However, the administration and enforcement, and all actions, shall be

by, and in the name of the Commission through the proper Commission officials or agents. The Commission shall have the authority to sue and be sued in its name. The Commission shall for the purposes of collecting the tax levied, have all the power and authority stated in Arkansas Code Annotated Section 26-75-603 and as hereafter amended from time to time.

D. The Commission is authorized to pursue all remedies for tax collection and enforcement as identified in Arkansas Code Annotated Section 26-75-603 (c)-(f) and specifically meets the requirements of subsection (f) as may be amended from time to time by the Arkansas General Assembly.
E. It shall be unlawful for any person, business, or entity subject to the A&P tax to transact business within the City of Bryant prior to the issuance and receipt of an A&P tax permit from the Commission.
    a. A separate A&P tax permit must be obtained from the Commission for each location whereat the person, business, or entity conducts a business that is subject to the A&P Tax.
    b. An A&P tax permit shall have no stated term.
    c. Any person, business, or entity subject to the A&P tax transacting business in the city shall file with the Commission an application for an A&P tax permit to conduct business, the form and contents of which application shall be as prescribed by the Commission from time to time.
    d. The A&P tax permit shall not be assignable and shall be valid only for the person, business, or entity in whose name it is issued and for the location thereon designated. The A&P tax permit shall at all times be conspicuously displayed at the location thereon designated. The A&P tax permit shall expire at the time of cessation of the business of the person, business, or entity designated thereon.
F. The Commission shall promulgate rules and regulations to fulfill the purposes of enforcement and collection of the tax levied herein as it deems necessary and as allowed by Arkansas Code as may be amended from time to time by the General assembly within 60 days of formation of the commission. The grant of authority is to authorize the Commission to exercise all rights and privileges in the collection and enforcement of the tax levied herein to the greatest extent permitted by Arkansas law.

Administration of Funds.

A. There is hereby created the City of Bryant Advertising and Promotion Fund, to which fund there shall be credited all collections of the tax levied.
B. The Commission is the body that determines the use of the City of Bryant advertising and Promotion Fund that is not designated to the city parks system.
C. Fifty percent (50%) of all the funds credited to the City of Bryant Advertising and Promotion Fund shall be used for the construction, reconstruction, extension, equipment, improvement, maintenance, repair, and operation of, the city parks system, or for the payment of the principal of, interest on, and fees and expenses in connection with, bonds associated with such projects.
D. Five percent (5%) of all funds credited to the City of Bryant Advertising and Promotion Fund shall be used to cover administrative costs associated with collecting and managing the funds collected.
E. Forty-five percent (45%) of all the funds credited to the City of Bryant Advertising and Promotion Fund shall be used for advertising and promoting the City and its environs as shall be determined by the City of Bryant Advertising and Promotion Commission.

F. Pursuant to Arkansas Code Annotated Section 26-75-606(a)(2) as may be amended from time to time, if the Commission determines that funding of the arts is necessary for or supporting of its city's advertising and promotion endeavors, it can use its funds derived from the hotel and restaurant tax.

G. The Commission may not use proceeds from the Tax for:
   a. general capital improvements within the city;
   b. the costs associated with the general operation of the city;
   c. general subsidy of any civic groups or chamber of commerce.

H. The Commission may contract with groups to provide the commission actual services that are connected with tourism events or conventions; and the authorization and limitations contained in this subsection shall be reasonably construed so as to provide funds for promoting and encouraging tourism and conventions while not allowing such special revenues to be utilized for expenditures that are normally paid from general revenues of the City.

I. The Funds collected pursuant to the taxes levied and allocated to the City of Bryant Advertising and Promotions Fund may be used for any purposes identified and authorized in Arkansas Code Annotated Section 26-75-606, as may be amended from time to time by the General Assembly of the State of Arkansas.

Vote on the question by placing an "X" in one of the squares following the question, either for or against:

FOR the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act……☐

AGAINST the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act……☐

SECTION 3: That the election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for Arkansas municipal special elections unless otherwise provided in Act 626 of 1989, and only qualified voters of the city shall have the right to vote at the election. The City Clerk is hereby directed to give notice of the special election by one advertisement in *The Saline Courier*, the publication to be not less than ten (10) days prior to the date of the election.

SECTION 4: That a copy of this Ordinance shall be given to the Saline County Board of Election Commissioners so that the necessary election officials and supplies may be provided.

SECTION 5: That the results of the special election shall be proclaimed by the Mayor, and his proclamation shall be published one time in *The Saline Courier*. The proclamation shall advise that the results as proclaimed shall be conclusive unless challenged in the Circuit Court of Saline County within thirty (30) days after the date of publication of the proclamation.

SECTION 6: That the Mayor and the City Clerk, for and on behalf of the City, be, and they hereby are authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act" is approved by the electors, to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

SECTION 7: All ordinances and resolutions, and part thereof, in conflict in whole or in part, with any of the provisions of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 8: If any provisions of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are hereby declared to be severable.

SECTION 9: EMERGENCY CLAUSE. That it is hereby ascertained and declared that there is a critical need to obtain this additional funding, all in order to promote and protect the health, safety and welfare of the inhabitants of the City. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and effective immediately from and after its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2023

APPROVED:

_____
Mayor Allen E. Scott

ATTEST:

_____
Mark Smith, City Clerk

ORDINANCE NO. _____

AN ORDINANCE LEVYING A TAX UPON THE GROSS RECEIPTS OR GROSS PROCEEDS FROM RENTING, LEASING OR FURNISHING HOTEL, MOTEL, HOUSE, CABIN, BED AND BREAKFAST, CAMPGROUND, CONDOMINIUM OR OTHER SIMILAR RENTAL ACCOMMODATIONS FOR SLEEPING, MEETING OR PARTY ROOM FACILITIES FOR PROFIT IN THE CITY AT THE RATE OF 3% AND UPON THE GROSS RECEIPTS OR GROSS PROCEEDS RECEIVED FROM THE SALE OF PREPARED FOOD AND BEVERAGES FOR ON-PREMISES OR OFF-PREMISES CONSUMPTION BY RESTAURANTS, CAFES, CAFETERIAS, DELICATESSENS, DRIVE-IN RESTAURANTS, CARRY-OUT RESTAURANTS, CONCESSION STANDS, CONVENIENCE STORES, GROCERY-STORE RESTAURANTS OR SIMILAR BUSINESSES AT THE RATE OF 2%; AUTHORIZING THE USES OF THE COLLECTIONS OF THE TAX AS FOLLOWS: (A) IF COLLECTIONS OF THE TAX ARE NOT PLEDGED TO BONDS, FIFTY PERCENT (50%) OF SUCH COLLECTIONS SHALL BE USED FOR THE DEVELOPMENT, CONSTRUCTION AND MAINTENANCE OF CITY PARKS AND FIFTY PERCENT (50%) OF SUCH COLLECTIONS SHALL BE USED BY THE CITY OF BRYANT ADVERTISING AND PROMOTION COMMISSION AS PERMITTED BY ARKANSAS LAW OR (B) IF COLLECTIONS OF THE TAX ARE PLEDGED TO BONDS, SUCH COLLECTIONS SHALL BE USED, FIRST, TO PAY OR PROVIDE FOR THE PAYMENT OF PRINCIPAL OF, INTEREST ON, AND FEES AND EXPENSES IN CONNECTION WITH SUCH BONDS AND EIGHTY-SEVEN PERCENT (87%) OF THE REMAINING TAX COLLECTIONS SHALL BE USED FOR THE DEVELOPMENT, CONSTRUCTION AND MAINTENANCE OF CITY PARKS AND THIRTEEN PERCENT (13%) OF THE REMAINING TAX COLLECTIONS SHALL BE USED BY THE CITY OF BRYANT ADVERTISING AND PROMOTION COMMISSION AS PERMITTED BY ARKANSAS LAW; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Bryant, Arkansas (the "City") has determined that it would be in the best interest of the City to levy a tax pursuant to Title 26, Chapter 75, Subchapter 6 of the Arkansas Code of 1987 Annotated (the "Tax Legislation"); and

WHEREAS, the collections of the tax will be used as set forth herein;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bryant, Arkansas:

Section 1. (a) There is hereby levied a tax upon the gross receipts or gross proceeds from renting, leasing or furnishing hotel, motel, house, cabin, bed and breakfast, campground, condominium or other similar rental accommodations for sleeping, meeting or party room facilities for profit in the City at the rate of 3% and upon the gross receipts or gross proceeds received from the sale of prepared food and beverages for on-premises or off-premises consumption by

restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery-store restaurants or similar businesses at the rate of 2%.

(b) Subsection (a) does not include the rental or lease of accommodations described in subsection (a) for a period of thirty (30) days or more.

(c) The tax levied in subsection (a) shall not apply to the gross receipts or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3), as it existed on January 1, 2023.

Section 2. The City shall establish the City of Bryant Advertising and Promotion Commission (the "Commission") by ordinance at a subsequent meeting.

Section 3. (a) If collections of the tax are not pledged to bonds, such collections shall be used as follows:

(1) 50% for the development, construction and maintenance of City parks; and

(2) 50% by the Commission as permitted by the Tax Legislation, as amended from time to time.

(b) If collections of the tax are pledged to bonds, such collections shall be used, first, to pay or provide for the payment of principal of, interest on, and fees and expenses in connection with such bonds, and the remaining tax collections shall be used as follows:

(1) 87% for the development, construction and maintenance of City parks; and

(2) 13% by the Commission as permitted by the Tax Legislation, as amended from time to time.

Section 4. The Commission shall be authorized to provide judicial relief to taxpayers and to issue certificates of indebtedness and shall have all the power and authority as set forth in Arkansas Code Annotated Section 26-75-603(d) and (e).

Section 5. When used in this Ordinance, the words "hotel," "motel," "house," "cabin," "bed and breakfast," "campground," "condominium," "restaurants," "cafes," "cafeterias," "delicatessens," "drive-in restaurants," "carry-out restaurants," "concession stands," "convenience stores," and "grocery store-restaurants," shall have their commonly accepted English meanings, and shall apply to business establishments and activities affected by this Ordinance regardless of the name of characterization applied by the owner or operator of such establishment or business activity.

Section 6. The provisions of this Ordinance are hereby declared to be severable, and if any provision shall for any reason be held illegal or invalid, it shall not affect the validity of the remainder of the Ordinance.

Section 7. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

PASSED: August 29, 2023.

APPROVED:

ATTEST:

_____
Mayor

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, passed at a regular session of the City Council of Bryant, Arkansas, held at 6:30 o'clock p.m., on the 29th day of August, 2023, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal this 29th day of August, 2023.

_____
City Clerk

(SEAL)

RESOLUTION NO. _____

A RESOLUTION REFERRING ORDINANCE NO. _____ TO THE VOTERS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Bryant, Arkansas (the "City") has adopted Ordinance No. _____ on August 29, 2023 ("Ordinance No. _____"); and

WHEREAS, the City Council desires to refer Ordinance No. _____ to the voters for approval or rejection;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bryant, Arkansas:

Section 1. There is hereby called a special election to be held on November 14, 2023, at which election there shall be submitted to the electors of the City the question of whether Ordinance No. _____ shall be approved or rejected.

Section 2. The question of approving or rejecting Ordinance No. _____ shall be placed on the ballot in substantially the following form:

ORDINANCE NO. _____

AN ORDINANCE LEVYING A TAX UPON THE GROSS RECEIPTS OR GROSS PROCEEDS FROM RENTING, LEASING OR FURNISHING HOTEL, MOTEL, HOUSE, CABIN, BED AND BREAKFAST, CAMPGROUND, CONDOMINIUM OR OTHER SIMILAR RENTAL ACCOMMODATIONS FOR SLEEPING, MEETING OR PARTY ROOM FACILITIES FOR PROFIT IN THE CITY AT THE RATE OF 3% AND UPON THE GROSS RECEIPTS OR GROSS PROCEEDS RECEIVED FROM THE SALE OF PREPARED FOOD AND BEVERAGES FOR ON-PREMISES OR OFF-PREMISES CONSUMPTION BY RESTAURANTS, CAFES, CAFETERIAS, DELICATESSENS, DRIVE-IN RESTAURANTS, CARRY-OUT RESTAURANTS, CONCESSION STANDS, CONVENIENCE STORES, GROCERY-STORE RESTAURANTS OR SIMILAR BUSINESSES AT THE RATE OF 2%; AUTHORIZING THE USES OF THE COLLECTIONS OF THE TAX AS FOLLOWS: (A) IF COLLECTIONS OF THE TAX ARE NOT PLEDGED TO BONDS, FIFTY PERCENT (50%) OF SUCH COLLECTIONS SHALL BE USED FOR THE DEVELOPMENT, CONSTRUCTION AND MAINTENANCE OF CITY PARKS AND FIFTY PERCENT (50%) OF SUCH COLLECTIONS SHALL BE USED BY THE CITY OF BRYANT ADVERTISING AND PROMOTION COMMISSION AS PERMITTED BY ARKANSAS LAW OR (B) IF COLLECTIONS OF THE TAX ARE PLEDGED TO BONDS, SUCH COLLECTIONS SHALL BE USED, FIRST, TO PAY OR PROVIDE FOR THE PAYMENT OF PRINCIPAL OF, INTEREST ON, AND FEES AND EXPENSES IN CONNECTION WITH SUCH BONDS AND EIGHTY-SEVEN PERCENT (87%) OF THE REMAINING TAX

COLLECTIONS SHALL BE USED FOR THE DEVELOPMENT, CONSTRUCTION AND MAINTENANCE OF CITY PARKS AND THIRTEEN PERCENT (13%) OF THE REMAINING TAX COLLECTIONS SHALL BE USED BY THE CITY OF BRYANT ADVERTISING AND PROMOTION COMMISSION AS PERMITTED BY ARKANSAS LAW; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

FOR Ordinance No. _____ ..... ☐

AGAINST Ordinance No. _____ ..... ☐

Section 3. The election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections and only qualified voters of the City shall have the right to vote at the election.

Section 4. A copy of this Resolution shall be (a) filed with the Saline County Clerk at least 70 days prior to the election date and (b) given to the Saline County Board of Election Commissioners so that the necessary election officials and supplies may be provided.

Section 5. The Mayor and City Clerk, for and on behalf of the City, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided.

PASSED: August 29, 2023.

APPROVED:

ATTEST:

_____
Mayor

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Resolution No. _____, passed at a regular session of the City Council of Bryant, Arkansas, held at the regular meeting place of the City Council at 6:30 o'clock p.m., on the 29th day of August, 2023.

GIVEN under my hand and seal this 29th day of August, 2023.

_____

City Clerk

(SEAL)

ORDINANCE NO. _____

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF BRYANT, ARKANSAS ON THE QUESTION OF ISSUING BONDS UNDER AMENDMENT NO. 62 TO THE CONSTITUTION OF THE STATE OF ARKANSAS FOR THE PURPOSE OF FINANCING ALL OR A PORTION OF THE COSTS OF CAPITAL IMPROVEMENTS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Bryant, Arkansas (the "City") has determined that it would be in the best interest of the City to acquire, construct, furnish and equip a new indoor tennis and pickleball facility and any parking, street, utility, signage, landscaping, lighting and utility improvements related thereto (the "Improvements"); and

WHEREAS, the Improvements will attract a substantial number of additional visitors to the City and thereby promote the development of tourism in the City; and

WHEREAS, the City Council hereby finds and determines that the Improvements are capital improvements of a public nature within the meaning of Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and are tourist-oriented facilities within the meaning of Title 26, Chapter 75, Subchapter 6 of the Arkansas Code of 1987 Annotated (the "Tax Legislation"); and

WHEREAS, the City can finance all or a portion of the costs of the Improvements by the issuance of capital improvement bonds in one or more series in the maximum aggregate principal amount of $16,900,000 (the "Bonds") under the authority of Amendment No. 62 to the Constitution of the State of Arkansas, the Authorizing Legislation and the Tax Legislation; and

WHEREAS, the City can pay the principal of and interest on the Bonds from a pledge of collections of the tax upon the gross receipts or gross proceeds from renting, leasing or furnishing hotel, motel, house, cabin, bed and breakfast, campground, condominium or other similar rental accommodations for sleeping, meeting or party room facilities for profit in the City at the rate of 3% and upon the gross receipts or gross proceeds received from the sale of prepared food and beverages for on-premises or off-premises consumption by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery-store restaurants or similar businesses within the City at the rate of 2% levied by the City under the authority of the Tax Legislation and Ordinance No. _____, adopted August 29, 2023 (the "Tax"), if the levy of the Tax is separately approved by the voters; and

WHEREAS, the purpose of this Ordinance is to submit to the electors of the City the question of issuing the Bonds at a special election to be called for that purpose;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bryant, Arkansas:

Section 1. There is hereby called a special election to be held on November 14, 2023, at which election there shall be submitted to the electors of the City the question of issuing the Bonds in one or more series, in the aggregate principal amount of not to exceed $16,900,000, to be payable from a pledge of collections of the Tax.

Section 2. The question of issuing the Bonds shall be placed on the ballot for the election in substantially the following form:

CAPITAL IMPROVEMENT BONDS

Bonds of the City of Bryant in one or more series in the maximum aggregate principal amount of $16,900,000 for the purpose of financing all or a portion of the costs of acquiring, constructing, furnishing and equipping a new indoor tennis and pickleball facility and any parking, street, utility, signage, landscaping, lighting and utility improvements related thereto. The bonds will be payable from a pledge of collections of the tax levied by the City upon the gross receipts or gross proceeds from renting, leasing or furnishing hotel, motel, house, cabin, bed and breakfast, campground, condominium or other similar rental accommodations for sleeping, meeting or party room facilities for profit in the City at the rate of 3% and upon the gross receipts or gross proceeds received from the sale of prepared food and beverages for on-premises or off-premises consumption by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery-store restaurants or similar businesses within the City at the rate of 2%, if the levy of such tax is separately approved by the voters.

FOR..... ☐

AGAINST..... ☐

Section 3. The election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections unless otherwise provided in the Authorizing Legislation and only qualified voters of the City shall have the right to vote at the election.

Section 4. The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be published one time in a newspaper having a general circulation in the City, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

Section 5. A copy of this Ordinance shall be (a) filed with the Saline County Clerk at least 70 days prior to the election date and (b) given to the Saline County Board of Election Commissioners so that the necessary election officials and supplies may be provided.

Section 6. The Mayor and City Clerk, for and on behalf of the City, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided.

Section 7. The provisions of this Ordinance are hereby declared to be severable, and if any provision shall for any reason be held illegal or invalid, it shall not affect the validity of the remainder of the Ordinance.

Section 8. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

PASSED: August 29, 2023.

APPROVED:

ATTEST:

_____
Mayor

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, passed at a regular session of the City Council of Bryant, Arkansas, held at 6:30 o'clock p.m., on the 29th day of August, 2023, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal this 29th day of August, 2023.

_____
City Clerk

(SEAL)

Financial Statements
July 2023

General - Executive Summary
Revenue & Expenditures

July 2023

	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	18,203,515	10,618,717	1,408,296	1,336,027	1,543,776	1,461,944	1,671,055	1,738,646	1,703,457	0	0	0	0	0	10,863,202	244,485	7,340,313
Administration	7,392,408	4,312,238	619,888	573,038	570,623	650,373	654,621	749,541	629,607						4,447,691	135,453	2,944,717
Community Development	617,250	360,063	65,346	43,379	49,605	43,620	45,950	82,326	44,884						375,110	15,047	242,140
Animal Control	666,502	388,793	57,453	55,188	55,527	55,254	55,428	57,483	54,921						391,253	2,460	275,249
Court	743,420	433,662	36,230	43,892	105,448	36,326	39,460	48,999	36,998						347,353	(86,308)	396,067
Parks	2,586,248	1,508,645	160,006	154,863	214,462	202,194	226,523	212,546	473,201						1,643,796	135,151	942,452
Fire	4,017,705	2,343,661	331,744	331,197	330,451	339,545	336,849	356,070	331,586						2,357,441	13,779	1,660,264
Police	2,179,982	1,271,656	137,630	134,471	217,661	134,632	312,224	231,681	132,260						1,300,558	28,902	879,424
Total Revenues	**18,203,515**	**10,618,717**	**1,408,296**	**1,336,027**	**1,543,776**	**1,461,944**	**1,671,055**	**1,738,646**	**1,703,457**	**-**	**-**	**-**	**-**	**-**	**10,863,202**	**244,485**	**7,340,313**
Expenditures:																	
General	19,461,416	11,352,492	1,519,594	1,356,941	2,121,467	1,623,585	1,380,355	1,923,160	2,183,922	-	-	-	-	-	12,109,023	(756,530)	7,352,393
Administration	1,154,916	673,701	56,607	84,104	108,869	123,475	80,034	50,479	68,828						572,395	101,307	582,522
Community Development	753,202	439,368	48,460	69,015	69,450	56,694	51,313	46,230	44,599						385,761	53,607	367,441
Animal Control	870,600	507,850	48,888	50,483	121,226	54,587	58,272	52,400	58,277						444,134	63,716	426,466
Court	680,757	397,108	41,551	65,115	63,336	41,530	51,123	51,415	38,518						352,588	44,520	328,169
Parks	4,162,078	2,427,879	257,072	266,411	326,134	368,592	226,045	633,452	257,372						2,335,078	92,801	1,827,000
Fire	5,107,327	2,979,274	448,642	341,461	617,617	383,253	384,565	433,378	470,359						3,079,277	(100,002)	2,028,051
Police	6,732,536	3,927,313	618,375	480,351	814,835	595,453	529,002	655,805	1,245,969						4,939,790	(1,012,478)	1,792,745
Total Expenditures	**19,461,416**	**11,352,492**	**1,519,594**	**1,356,941**	**2,121,467**	**1,623,585**	**1,380,355**	**1,923,160**	**2,183,922**	**-**	**-**	**-**	**-**	**-**	**12,109,023**	**(756,530)**	**7,352,393**
Excess (Deficit) of Revenues over Expenditures	**(1,257,901)**	**(733,775)**	**(111,298)**	**(20,914)**	**(577,691)**	**(161,641)**	**290,700**	**(184,513)**	**(480,464)**	**-**	**-**	**-**	**-**	**-**	**(1,245,821)**	**1,001,015**	**(12,080)**

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	4,144,353	2,417,539	337,874	323,338	289,644	352,849	371,994	458,480	322,767						2,456,946	39,407	1,687,407
Total Revenues	**4,144,353**	**2,417,539**	**337,874**	**323,338**	**289,644**	**352,849**	**371,994**	**458,480**	**322,767**	**-**	**-**	**-**	**-**	**-**	**2,456,946**	**39,407**	**1,687,407**
Expenditures:																	
Street	6,821,372	3,979,133	221,665	642,417	498,189	335,788	484,894	664,003	222,031						3,068,987	910,146	3,752,384
Total Expenditures	**6,821,372**	**3,979,133**	**221,665**	**642,417**	**498,189**	**335,788**	**484,894**	**664,003**	**222,031**	**-**	**-**	**-**	**-**	**-**	**3,068,987**	**910,146**	**3,752,384**
Excess (Deficit) of Revenues over Expenditures	**(2,677,019)**	**(1,561,594)**	**116,210**	**(319,079)**	**(208,546)**	**17,061**	**(112,899)**	**(205,524)**	**100,736**	**-**	**-**	**-**	**-**	**-**	**(612,041)**	**(870,739)**	**(2,064,978)**

Water - Executive Summary
Revenue & Expenditures
July 2023

	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	5,156,722	3,008,088	389,282	362,102	321,046	347,982	366,113	370,501	439,656						2,596,682	(411,406)	2,560,040
Total Revenues	**5,156,722**	**3,008,088**	**389,282**	**362,102**	**321,046**	**347,982**	**366,113**	**370,501**	**439,656**	**-**	**-**	**-**	**-**	**-**	**2,596,682**	**(411,406)**	**2,560,040**
Expenditures:																	
500-0900-5XXXs	3,754,836	2,190,321	163,868	421,197	308,895	331,442	304,567	328,132	304,905						2,163,006	27,315	1,591,829
500-0900-58XX Capital	4,035,695	2,017,848	-	1,210,146	877,810	719,438	485,388	217,786	-						3,510,568	(1,492,720)	525,128
Total Expenditures	**7,790,531**	**4,208,168**	**163,868**	**1,631,342**	**1,186,705**	**1,050,880**	**789,955**	**545,918**	**304,905**	**-**	**-**	**-**	**-**	**-**	**5,673,574**	**(1,465,405)**	**2,116,957**
Excess (Deficit) of Revenues over Expenditures	**(2,633,809)**	**(1,200,080)**	**225,414**	**(1,269,240)**	**(865,659)**	**(702,898)**	**(423,842)**	**(175,417)**	**134,751**	**-**	**-**	**-**	**-**	**-**	**(3,076,892)**	**1,054,000**	**443,083**
Metron/Rural Water Services			**312,433**	**1,210,146**	**877,810**	**719,438**	**485,388**	**207,786**							**3,813,000**		

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:																	
500-0950-4XXX	5,627,637	3,282,788	455,577	479,793	429,268	486,418	452,159	475,304	526,572						3,305,091	22,303	2,322,546
Total Revenues	**5,627,637**	**3,282,788**	**455,577**	**479,793**	**429,268**	**486,418**	**452,159**	**475,304**	**526,572**	**-**	**-**	**-**	**-**	**-**	**3,305,091**	**22,303**	**2,322,546**
Expenditures:																	
510-0950-5XXXs	3,930,838	2,292,989	273,782	381,612	344,271	310,274	275,431	326,780	294,429						2,206,580	86,409	1,724,258
510-0950-58XX's Capital	4,066,874	2,372,343	2,590	68,091	215,123	(5,046)	108,558	168,202	15,394						572,913	1,799,431	3,493,962
Total Expenditures	**7,997,712**	**4,665,332**	**276,372**	**449,703**	**559,394**	**305,228**	**383,990**	**494,982**	**309,824**	**-**	**-**	**-**	**-**	**-**	**2,779,492**	**1,885,840**	**5,218,220**
Excess (Deficit) of Revenues over Expenditures	**(2,370,075)**	**(1,382,544)**	**179,205**	**30,090**	**(130,126)**	**181,190**	**68,170**	**(19,678)**	**216,748**	**-**	**-**	**-**	**-**	**-**	**525,598**	**(1,863,537)**	**(2,895,673)**

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:																	
500-0140 on bills	308,000	179,667	25,932	25,658	27,564	27,030	(106,184)	25,552	30,738						56,290	(123,377)	251,710
515-0140-4XXX ARPA/reimbur	1,660,000	968,333	860,537					300,700	500,000						1,661,237	692,903	(1,237)
Total Revenues	**1,968,000**	**1,148,000**	**886,469**	**25,658**	**27,564**	**27,030**	**(106,184)**	**326,252**	**530,738**	**-**	**-**	**-**	**-**	**-**	**1,717,527**	**569,527**	**250,473**
Expenditures:																	
080-0140-Street Related	691,449	403,345	33,790	29,273	43,372	31,090	111,451	48,557	34,571						332,102	71,243	359,346
515-0140-Capital	3,238,323	1,889,021	-	643,879	220,493	734,523	295,888	76,371	-						1,971,154	(82,133)	1,267,168
Total Expenditures	**3,929,771**	**2,292,367**	**33,790**	**673,152**	**263,865**	**765,613**	**407,338**	**124,928**	**34,571**	**-**	**-**	**-**	**-**	**-**	**2,303,257**	**(10,890)**	**1,626,515**
Difference															(225,668)		
Excess (Deficit) of Revenues over Expenditures	**(1,961,771)**	**(1,144,367)**	**852,679**	**(647,494)**	**(236,301)**	**(738,583)**	**(513,522)**	**201,324**	**496,167**	**-**	**-**	**-**	**-**	**-**	**(585,730)**	**580,416**	**(1,376,041)**
Check Digits/Transfers	4422000	2,579,500			1282470.73	454497.43		425608.94	449258.7						2,611,836	32,336	1,810,164
Compare to last page fund 500	(1,120,172)	(653,433)	706,923	(763,790)	(1,691,297)	(643,947)	(77,867)	(100,170)	242,802	-	-	-	-	-	(2,327,347)	(1,673,913)	1,207,175

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	6.77%
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	2.28%
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	8.31%
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	0.68%
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	3.68%
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	3.11%
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	4.91%
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	7.85%
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	13.00%
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	4.90%
2023	1,552,955	1,810,466	1,448,484	1,417,543	1,698,816	1,646,626	1,677,458							
Difference	26,663	91,521	97,127	119,111	91,670	110,352	84,025	(1,659,393)	(1,643,537)	(1,546,075)	(1,624,905)	(1,473,834)	910,657	
	1.75%	5.32%	7.19%	9.17%	5.70%	7.18%	5.27%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	5.15%	

The chart below shows how the 3% sales tax above is allocated for 2022.

1% GF	517,652	603,489	482,828	472,514	566,272	548,875	559,153	0	0	0	0	0	3,750,783
1/8 Parks	**64,706**	**75,436**	**60,354**	**59,064**	**70,784**	**68,609**	**69,894**	**0**	**0**	**0**	**0**	**0**	**468,848**
3/8 Fire	194,119	226,308	181,061	177,193	212,352	205,828	209,682	0	0	0	0	0	1,406,543
4/8 Bond	**258,826**	**301,744**	**241,414**	**236,257**	**283,136**	**274,438**	**279,576**	**0**	**0**	**0**	**0**	**0**	**1,875,391**
Animal 10%	51,765	60,349	48,283	47,251	56,627	54,888	55,915	0	0	0	0	0	375,078
Parks 10%	**51,765**	**60,349**	**48,283**	**47,251**	**56,627**	**54,888**	**55,915**	**0**	**0**	**0**	**0**	**0**	**375,078**
Fire 25%	129,413	150,872	120,707	118,129	141,568	137,219	139,788	0	0	0	0	0	937,696
Police 25%	**129,413**	**150,872**	**120,707**	**118,129**	**141,568**	**137,219**	**139,788**	**0**	**0**	**0**	**0**	**0**	**937,696**
Street 30%	155,295	181,047	144,848	141,754	169,882	164,663	167,746	0	0	0	0	0	1,125,235
Total	1,552,955	1,810,466	1,448,484	1,417,543	1,698,816	1,646,626	1,677,458	0	0	0	0	0	11,252,348
Divided by 3	517,652	603,489	482,828	472,514	566,272	548,875	559,153	0	0	0	0	0	3,750,783
Budgeted at	525,834	525,834	525,834	525,834	525,834	525,834	525,834	525,834	525,834	525,834	525,834	525,834	6,310,008
Diff.	(8,182)	77,655	(43,006)	(53,320)	40,438	23,041	33,319	(525,834)	(525,834)	(525,834)	(525,834)	(525,834)	(2,559,225)

Placeholder for using overage to cover Animal Control New Facility Design, $65K over the year	*below $65000 estimate needed divided by 12 5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000

After Council approved unfunded Police and Fire Step increases at the 2/28/23 Council meeting this overage will likely be used to cover any portion of that amount possible. If that is not possible please see the affect of removing that difference from our Savings, 15 days.

July 2023

Governmental Funds Cash Reserves

Updated 2/7/23

ACA 14-403-506

120 days cash = $6.5M				Days				Liabilities/Donations
Funds:	001	Gen Operating Acct	4,731,162	**87**		Administration	0	1,808
	002	Sales Tax Fund	3,302,908	**61**		Animal Control	339,689	54,422
	005	Designated Tax	1,792,721	**33**	Designated Divided into Depts	Parks	223,709	0
			9,826,792	**181**		Fire	508,342	217
Springhill Fire Department (see details below)			(209,854)	**-4**		Police	720,980	31
Emergency Telephone Service (See details below)			(452,647)	**-8**		GF Totals	1,792,721	
Rolled Expenses from 2022 ($463K) Capital			(678,110)	**-13**				
Parks Proj left fr.2021 OAC and MP$50K and Software Con $88K			(222,653)	**-4**				
Fire and Police Unfunded Raises approved by Council 2/28/23			(830,000)	**-15**				
			7,433,527	**137**				

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2023)	$	219,351
2023 Revenue (Act 001-0510-4152)	$	**38,792**
2023 Expenses (Act 001-0510-5XXX all)	$	**48,288**
Current Balance as of this report ending date	$	**209,854**

Emergency Telephone Service

Beginning Balance (as of January 1, 2023)	$	420,983	Two Part Time Dispatch at $15K removed 4/18/23
2023 Revenue (Act 001-0610-4650)	$	**170,088**	
2023 Expenses (Act 001-0610-5650)	$	**138,424**	New Position amount deducted manually, start March 19, 2018
Current Balance as of this report ending date	$	**452,647**	Updated paid thru 12/31/2022
			$104K owed on Consoles PO 2021004685 $ 348,647

Street Funds:	120 days cash = $1.7M updated 2/7/23					Budgeted Stormwater Projects include:	Dogwood
	080	Operating Acct	1,942,840				Raintree
	005	Designated Tax	627,457		$1,323,927	Equipment and Vehicles	Northlake
			2,570,297	**181**	$783,837	Infrast- Storm and Regular	Feasibility Study
		Capital	2,994,050		$886,285.96	Overlays	Unfunded
					$2,994,050	Total Capital	Cambridge
	515	Stormwater Cap Cash	736,533				Hilldale/Owen
		Rolled Pos and Encumbrances	1,653,322				Crossing Loop
		Difference	(916,789)	Funded by ARPA/Grants			Hanover
							Remington

Utility Cash Reserves

July 2023

Updated 2/15/23
120 days cash = $1.65Mil

Funds:				
500	Water Fund	(1,157,185)		
535/550	Impact Fee Funds	321,881		
		(835,304)	**-61**	
Reserved - Fixed Assets Infrastructure	500-0900-5816	3,535,695	**257**	Meter Funding funding was ARPA, now ANRC Loan/Bonds
Reserved - Fixed Assets	500-0900-5824	500,000	**36**	Depreciation Expense Estimate
		4,035,695	**142**	
	Difference		**-203**	-9 a piece if averaged

Updated 2/15/23
120 days cash = $1.88Mil

510	Wastewater Fund	683,844		
555	Impact Fee Funds	-		Removed obligated by Council 2/28/23 for Master plan
		683,844	**44**	
Reserved - Fixed Assets Infrastructure	510-0950-5816	3,206,237	**205**	
Reserved - Fixed Assets Equipment	510-0950-5810	360,638	**23**	
Reserved - Fixed Assets	510-0950-5824	500,000	**32**	
		4,066,875	**144**	
	Difference		**-100**	

	Pooled Cash GL 999	Pooled Cash Bank, 999	Balance Sheet Cash	End Bank Balances	Outstanding Checks and other	Outstanding Deposits		
General Fund, 001*	4,731,162	15,227,645	4,732,202	15,125,355	136,670	238,960	(1,040)	$40.00 open to investigate adj
Sales Tax Fund, 002	3,302,908		3,302,908				0	
Franchise Fees, 003	4,280,518		4,280,518				0	
Designated Tax Fund, 005	2,420,178		2,420,178				0	
ARPA Investments, 007	0		791,266	791,266			0	
Electronic Fund, 010	0		7,198	202,748	195,550		0	
Parks 1/8 Sales Tax, 045	346,005		346,005				0	
Animal Control Donation,020	59,097		59,097				0	
Act 833 of 1991 Fire, 051	69,809		69,809				0	
Fire 3/8 Sales Tax Fire, 055	752,544		752,544				0	
Act 918 of 1983 Police, 061	54,333		54,333				0	
Act 988 of 1991 Police, 062	34,728		34,728				0	
Federal Drug Control PD, 066	0		29,256	29,256			0	
State Drug Control PD, 068	0		24,333	23,127		1,207	0	
Act 1256 of 1995 Court, 030	0		1	1			0	
Act 1809 of 2001 Court, 031	78,948		78,948				0	
Street Fund, 080	1,942,840	4,855,537	1,942,840	4,855,537			(0)	
Street Bond 2023 Rev 182			0	0			0	
Street Bond 2023 DSR 183			588,984	588,984			0	
Street Bond 2016 DS, 185			329,556	329,556			0	
Street Bond 2016 DSF, 186			331,049	331,049			0	
Street Bond Construction, 187			353,114	353,114			0	
Street Bond Constru 2023, 188			9,987,848	9,987,848			0	
LT Govt Capital Assets, 090			0				0	
2016 SU Bond Spc Red, 110			34,945	34,945			0	
2016 SU Bond DSR, 113			742,409	742,409			0	
2016 SU Bond Fund, 114			1,254,740	1,254,740			0	
LT Govt Debt, 165			0	0			0	
2022 Amend 78, 167			0	0			0	Pickleball Courts Done - Closing this acct.
Advert&Promo Cash held, 700			20,881	20,881			0	Last bit to transfer to Parks
Water Fund, 500*	(1,157,185)	329,016	(1,156,575)	343,556	14,540		(610)	
Wastewater Fund, 510	683,844	29,055	683,844	29,055			0	
Stormwater Cap Fund 515	736,533		736,533				0	
Enterprise Depreciation 525	1,783,108		1,783,108				0	
Sub Div Impact Fund 535	27,748		27,748				0	
Water Impact Fund 550	294,133		294,133				0	
Wastewater Impact Fund 555	0		0				0	
2017 W/WW Bond, 604			121,093	121,093			0	
2017 W/WW DSR, 606			269,032	269,032			0	
Totals	20,441,253	20,441,254	35,328,610	35,433,553	346,760	240,167	(1,650)	

*Change Drawer amounts in Depts 120 and 200 of $200 and depts 300 and 430 of $300 equals $1000 difference, and $610 on fund 500

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

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	001 - General Fund	002 - Sales Tax Fund	003 - Franchise Fees Fund	005 - Designated Tax Fund	007 - Investment Account	010 - Electronic Tax	045 - Park 1/8 SalesTax O & M	Total
Asset								
A01 - Cash & Equivalents	4,732,202.49	3,302,908.35	4,280,518.20	2,420,177.77	791,266.32	7,197.99	346,005.29	15,880,276.41
A10 - Receivables	6,617.02	0.00	0.00	0.00	0.00	0.00	0.00	6,617.02
A50 - Other Assets	0.00	0.00	0.00	0.00	0.00	205.71	0.00	205.71
Total Asset:	**4,738,819.51**	**3,302,908.35**	**4,280,518.20**	**2,420,177.77**	**791,266.32**	**7,403.70**	**346,005.29**	**15,887,099.14**
Liability								
L01 - Current Liabilities	17,114.12	0.00	0.00	0.00	0.00	7,403.70	0.00	24,517.82
Total Liability:	**17,114.12**	**0.00**	**0.00**	**0.00**	**0.00**	**7,403.70**	**0.00**	**24,517.82**
Equity								
Q30 - Equity	5,967,526.05	3,232,963.68	3,808,152.22	2,350,233.10	2,122,972.15	0.00	337,260.46	17,819,107.66
Total Total Beginning Equity:	**5,967,526.05**	**3,232,963.68**	**3,808,152.22**	**2,350,233.10**	**2,122,972.15**	**0.00**	**337,260.46**	**17,819,107.66**
Total Revenue	10,863,201.68	3,750,782.67	946,074.72	3,750,782.67	3,151.57	0.00	468,847.83	19,782,841.14
Total Expense	12,109,022.34	3,680,838.00	473,708.74	3,680,838.00	1,334,857.40	0.00	460,103.00	21,739,367.48
Revenues Over/Under Expenses	**-1,245,820.66**	**69,944.67**	**472,365.98**	**69,944.67**	**-1,331,705.83**	**0.00**	**8,744.83**	**-1,956,526.34**
Total Equity and Current Surplus (Deficit):	**4,721,705.39**	**3,302,908.35**	**4,280,518.20**	**2,420,177.77**	**791,266.32**	**0.00**	**346,005.29**	**15,862,581.32**
Total Liabilities, Equity and Current Surplus (Deficit):	**4,738,819.51**	**3,302,908.35**	**4,280,518.20**	**2,420,177.77**	**791,266.32**	**7,403.70**	**346,005.29**	**15,887,099.14**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	020 - Animal Control Donatio	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	59,097.25	69,808.90	752,543.92	54,333.20	34,728.23	29,256.18	24,333.40	1,024,101.08
Total Asset:	**59,097.25**	**69,808.90**	**752,543.92**	**54,333.20**	**34,728.23**	**29,256.18**	**24,333.40**	**1,024,101.08**
Liability								
L01 - Current Liabilities	47,022.89	0.00	0.00	0.00	0.00	0.00	0.00	47,022.89
Total Liability:	**47,022.89**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**47,022.89**
Equity								
Q30 - Equity	13,058.78	92,240.22	726,316.45	51,252.04	32,810.89	29,254.97	23,125.93	968,059.28
Total Total Beginning Equity:	**13,058.78**	**92,240.22**	**726,316.45**	**51,252.04**	**32,810.89**	**29,254.97**	**23,125.93**	**968,059.28**
Total Revenue	0.00	25,392.06	1,406,543.47	9,398.48	1,917.34	1.21	1,207.47	1,444,460.03
Total Expense	984.42	47,823.38	1,380,316.00	6,317.32	0.00	0.00	0.00	1,435,441.12
Revenues Over/Under Expenses	**-984.42**	**-22,431.32**	**26,227.47**	**3,081.16**	**1,917.34**	**1.21**	**1,207.47**	**9,018.91**
Total Equity and Current Surplus (Deficit):	**12,074.36**	**69,808.90**	**752,543.92**	**54,333.20**	**34,728.23**	**29,256.18**	**24,333.40**	**977,078.19**
Total Liabilities, Equity and Current Surplus (Deficit):	**59,097.25**	**69,808.90**	**752,543.92**	**54,333.20**	**34,728.23**	**29,256.18**	**24,333.40**	**1,024,101.08**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	030 - Act 1256 of 1995 Court	031 - Act 1809 of 2001 Court Auto	Total
Asset			
A01 - Cash & Equivalents	1.08	78,948.26	78,949.34
Total Asset:	**1.08**	**78,948.26**	**78,949.34**
Equity			
Q30 - Equity	1.08	70,200.16	70,201.24
Total Total Beginning Equity:	**1.08**	**70,200.16**	**70,201.24**
Total Revenue	149,472.16	20,142.50	169,614.66
Total Expense	149,472.16	11,394.40	160,866.56
Revenues Over/Under Expenses	**0.00**	**8,748.10**	**8,748.10**
Total Equity and Current Surplus (Deficit):	**1.08**	**78,948.26**	**78,949.34**
Total Liabilities, Equity and Current Surplus (Deficit):	**1.08**	**78,948.26**	**78,949.34**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	080 - Street Fun	182 - 2023 Improvement Revenue Bond Fund	183 - 2023 Street Bond DSR	185 - Street Bond 2016 DS	186 - Street Bond 2016 DSR	187 - 2016 Street Construction Fu	188 - 2023 Improvement Fund	Total
Asset								
A01 - Cash & Equivalents	1,942,840.29	0.00	588,983.93	329,556.20	331,049.45	353,113.50	9,987,847.58	13,533,390.95
Total Asset:	**1,942,840.29**	**0.00**	**588,983.93**	**329,556.20**	**331,049.45**	**353,113.50**	**9,987,847.58**	**13,533,390.95**
Liability								
L01 - Current Liabilities	-3,044.65	0.00	0.00	0.00	0.00	0.00	0.00	-3,044.65
Total Liability:	**-3,044.65**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-3,044.65**
Equity								
Q30 - Equity	2,557,926.24	0.00	0.00	459,035.17	324,793.75	3,453,349.31	0.00	6,795,104.47
Total Total Beginning Equity:	**2,557,926.24**	**0.00**	**0.00**	**459,035.17**	**324,793.75**	**3,453,349.31**	**0.00**	**6,795,104.47**
Total Revenue	2,456,946.11	0.00	588,983.93	378,326.22	8,360.99	1,689,026.60	9,990,347.58	15,111,991.43
Total Expense	3,068,987.41	0.00	0.00	507,805.19	2,105.29	4,789,262.41	2,500.00	8,370,660.30
Revenues Over/Under Expenses	**-612,041.30**	**0.00**	**588,983.93**	**-129,478.97**	**6,255.70**	**-3,100,235.81**	**9,987,847.58**	**6,741,331.13**
Total Equity and Current Surplus (Deficit):	**1,945,884.94**	**0.00**	**588,983.93**	**329,556.20**	**331,049.45**	**353,113.50**	**9,987,847.58**	**13,536,435.60**
Total Liabilities, Equity and Current Surplus (Deficit):	**1,942,840.29**	**0.00**	**588,983.93**	**329,556.20**	**331,049.45**	**353,113.50**	**9,987,847.58**	**13,533,390.95**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	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	167 - 2022 Amend 78	700 - A/P Tax Commission	Total
Asset								
A01 - Cash & Equivalents	0.00	34,945.41	742,409.38	1,254,740.20	0.00	0.00	20,880.92	2,052,975.91
A30 - Fixed Assets	45,581,809.96	0.00	0.00	0.00	0.00	0.00	0.00	45,581,809.96
A50 - Other Assets	0.00	0.00	0.00	0.00	3,828,898.24	0.00	0.00	3,828,898.24
Total Asset:	**45,581,809.96**	**34,945.41**	**742,409.38**	**1,254,740.20**	**3,828,898.24**	**0.00**	**20,880.92**	**51,463,684.11**
Liability								
L01 - Current Liabilities	0.00	0.00	0.00	59,153.00	0.00	0.00	0.00	59,153.00
L80 - Long Term Liabilities	0.00	0.00	0.00	0.00	47,538,428.59	0.00	0.00	47,538,428.59
Total Liability:	**0.00**	**0.00**	**0.00**	**59,153.00**	**47,538,428.59**	**0.00**	**0.00**	**47,597,581.59**
Equity								
Q30 - Equity	45,581,809.96	14,809.51	742,409.38	793,898.31	-43,709,530.35	301,526.35	233,654.64	3,958,577.80
Total Total Beginning Equity:	**45,581,809.96**	**14,809.51**	**742,409.38**	**793,898.31**	**-43,709,530.35**	**301,526.35**	**233,654.64**	**3,958,577.80**
Total Revenue	0.00	20,135.90	19,530.51	1,908,829.52	0.00	-301,526.35	124.32	1,647,093.90
Total Expense	0.00	0.00	19,530.51	1,507,140.63	0.00	0.00	212,898.04	1,739,569.18
Revenues Over/Under Expenses	**0.00**	**20,135.90**	**0.00**	**401,688.89**	**0.00**	**-301,526.35**	**-212,773.72**	**-92,475.28**
Total Equity and Current Surplus (Deficit):	**45,581,809.96**	**34,945.41**	**742,409.38**	**1,195,587.20**	**-43,709,530.35**	**0.00**	**20,880.92**	**3,866,102.52**
Total Liabilities, Equity and Current Surplus (Deficit):	**45,581,809.96**	**34,945.41**	**742,409.38**	**1,254,740.20**	**3,828,898.24**	**0.00**	**20,880.92**	**51,463,684.11**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	500 - Water Fun	510 - Wastewater Fun	515 - Stormwater Utili	525 - Depreciation - WW	535 - Sub-Div Impact WW	550 - Impact - Water	555 - Impact - WW	Total
Asset								
A01 - Cash & Equivalents	-1,156,574.61	683,843.80	736,532.85	1,783,108.37	27,747.94	294,133.06	0.00	2,368,791.41
A10 - Receivables	458,625.82	125,544.48	0.00	0.00	0.00	0.00	0.00	584,170.30
A30 - Fixed Assets	14,632,314.85	19,063,103.31	1,537,375.91	0.00	0.00	0.00	0.00	35,232,794.07
A50 - Other Assets	0.00	389,753.86	0.00	0.00	0.00	0.00	0.00	389,753.86
Total Asset:	**13,934,366.06**	**20,262,245.45**	**2,273,908.76**	**1,783,108.37**	**27,747.94**	**294,133.06**	**0.00**	**38,575,509.64**
Liability								
L01 - Current Liabilities	756,408.42	1,020,472.32	0.00	0.00	0.00	0.00	0.00	1,776,880.74
L80 - Long Term Liabilities	5,308,254.74	7,552,993.13	0.00	0.00	0.00	0.00	0.00	12,861,247.87
Total Liability:	**6,064,663.16**	**8,573,465.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**14,638,128.61**
Equity								
Q30 - Equity	10,196,476.03	11,583,716.74	2,451,911.53	1,549,934.31	27,747.94	274,163.06	273,325.74	26,357,275.35
Total Total Beginning Equity:	**10,196,476.03**	**11,583,716.74**	**2,451,911.53**	**1,549,934.31**	**27,747.94**	**274,163.06**	**273,325.74**	**26,357,275.35**
Total Revenue	5,958,062.83	2,885,715.60	1,793,151.28	233,174.06	0.00	19,970.00	500.00	10,890,573.77
Total Expense	8,284,835.96	2,780,652.34	1,971,154.05	0.00	0.00	0.00	273,825.74	13,310,468.09
Revenues Over/Under Expenses	**-2,326,773.13**	**105,063.26**	**-178,002.77**	**233,174.06**	**0.00**	**19,970.00**	**-273,325.74**	**-2,419,894.32**
Total Equity and Current Surplus (Deficit):	**7,869,702.90**	**11,688,780.00**	**2,273,908.76**	**1,783,108.37**	**27,747.94**	**294,133.06**	**0.00**	**23,937,381.03**
Total Liabilities, Equity and Current Surplus (Deficit):	**13,934,366.06**	**20,262,245.45**	**2,273,908.76**	**1,783,108.37**	**27,747.94**	**294,133.06**	**0.00**	**38,575,509.64**

Bryant, AR

Balance Sheet
Account Summary
As Of 07/31/2023

Category	604 - W/WW Ref Rev 2017 Bd Fr	606 - W/WW Ref Rev Bonds 2017 DSR	Total
Asset			
A01 - Cash & Equivalents	121,092.56	269,032.28	390,124.84
Total Asset:	**121,092.56**	**269,032.28**	**390,124.84**
Liability			
L01 - Current Liabilities	-91,035.36	0.00	-91,035.36
Total Liability:	**-91,035.36**	**0.00**	**-91,035.36**
Equity			
Q30 - Equity	98,851.29	262,250.00	361,101.29
Total Total Beginning Equity:	**98,851.29**	**262,250.00**	**361,101.29**
Total Revenue	159,593.95	6,782.28	166,376.23
Total Expense	46,317.32	0.00	46,317.32
Revenues Over/Under Expenses	**113,276.63**	**6,782.28**	**120,058.91**
Total Equity and Current Surplus (Deficit):	**212,127.92**	**269,032.28**	**481,160.20**
Total Liabilities, Equity and Current Surplus (Deficit):	**121,092.56**	**269,032.28**	**390,124.84**

Pooled Cash Report

Bryant, AR

For the Period Ending 7/31/2023

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
001-0000-1001	Claim on Cash	5,360,148.64	(628,986.15)	4,731,162.49
002-0000-1001	Claim on Cash	3,269,589.54	33,318.81	3,302,908.35
003-0000-1001	Claim on Cash	4,230,718.64	49,799.56	4,280,518.20
005-0000-1001	Claim on Cash	2,386,858.96	33,318.81	2,420,177.77
020-0000-1001	Claim on Cash	58,838.14	259.11	59,097.25
031-0000-1001	Claim on Cash	76,478.26	2,470.00	78,948.26
045-0000-1001	Claim on Cash	341,840.19	4,165.10	346,005.29
051-0000-1001	Claim on Cash	70,309.36	(500.46)	69,808.90
055-0000-1001	Claim on Cash	740,049.61	12,494.31	752,543.92
061-0000-1001	Claim on Cash	52,990.56	1,342.64	54,333.20
062-0000-1001	Claim on Cash	34,402.30	325.93	34,728.23
080-0000-1001	Claim on Cash	1,852,147.89	90,692.40	1,942,840.29
500-0000-1001	Claim on Cash	(1,343,883.63)	186,699.02	(1,157,184.61)
510-0000-1001	Claim on Cash	322,651.27	361,192.53	683,843.80
515-0000-1001	Claim on Cash	236,532.85	500,000.00	736,532.85
525-0000-1001	Claim on Cash	1,743,127.16	39,981.21	1,783,108.37
535-0000-1001	Claim on Cash	27,747.94	0.00	27,747.94
550-0000-1001	Claim on Cash	287,237.06	6,896.00	294,133.06
555-0000-1001	Claim on Cash	273,825.74	(273,825.74)	0.00
TOTAL CLAIM ON CASH		20,021,610.48	419,643.08	20,441,253.56
CASH IN BANK				
Cash in Bank				
999-0000-1000	Cash General Fund	14,986,818.57	240,826.60	15,227,645.17
999-0000-1024	Cash Animal Control Donations	(500.00)	500.00	0.00
999-0000-1031	Cash Street Fund	4,690,520.05	165,017.03	4,855,537.08
999-0000-1032	Cash Revenue Water Fund	315,716.40	13,299.45	329,015.85
999-0000-1033	Cash Water Operating Fund	29,055.46	0.00	29,055.46
TOTAL: Cash in Bank		20,021,610.48	419,643.08	20,441,253.56
TOTAL CASH IN BANK		20,021,610.48	419,643.08	20,441,253.56
DUE TO OTHER FUNDS				
999-0000-2500	Due to Other Funds	20,021,610.48	419,643.08	20,441,253.56
TOTAL DUE TO OTHER FUNDS		20,021,610.48	419,643.08	20,441,253.56

Claim on Cash	20,441,253.56	**Claim on Cash**	20,441,253.56	**Cash in Bank**	20,441,253.56
Cash in Bank	20,441,253.56	**Due To Other Funds**	20,441,253.56	**Due To Other Funds**	20,441,253.56
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	125,237.97	(148,943.62)	(23,705.65)
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	6,450.00	6,450.00
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	6,998.96	(10,043.61)	(3,044.65)
500-0000-2001	Accounts Payable Pending	3,255.34	(6,142.81)	(2,887.47)
510-0000-2001	Accounts Payable Pending	6,060.02	(9,521.06)	(3,461.04)
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
550-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
555-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		141,552.29	(168,201.10)	(26,648.81)
DUE FROM OTHER FUNDS				
999-0000-1551	Due From General Fund	(125,237.97)	148,943.62	23,705.65
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	(6,450.00)	(6,450.00)
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	(6,998.96)	10,043.61	3,044.65
999-0000-1563	Due From Revenue Fund - Water & WW	(3,255.34)	6,142.81	2,887.47
999-0000-1564	Due From Water Operating Fund	(6,060.02)	9,521.06	3,461.04
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
TOTAL DUE FROM OTHER FUNDS		(141,552.29)	168,201.10	26,648.81
ACCOUNTS PAYABLE				
999-0000-2000	Accounts Payable	141,552.29	(168,201.10)	(26,648.81)
TOTAL ACCOUNTS PAYABLE		141,552.29	(168,201.10)	(26,648.81)

AP Pending	(26,648.81)	**AP Pending**	(26,648.81)	**Due From Other Funds**	(26,648.81)
Due From Other Funds	(26,648.81)	**Accounts Payable**	(26,648.81)	**Accounts Payable**	(26,648.81)
Difference	0.00	**Difference**	0.00	**Difference**	0.00

Bryant, AR

Budget Report
Account Summary
For Fiscal: 2023 Period Ending: 07/31/2023

		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	71,703.62	210,785.55	0.00	-97,614.45	31.65 %
001-0100-4151	Saline County Treasurer	564,000.00	564,000.00	16,279.29	418,299.06	0.00	-145,700.94	25.83 %
	Category: R15 - Taxes - Property Total:	**872,400.00**	**872,400.00**	**87,982.91**	**629,084.61**	**0.00**	**-243,315.39**	**27.89%**
Category: R60 - Miscellaneous Revenue								
001-0100-4600	Miscellaneous Revenue	1,000.00	34,000.00	1,206.50	35,684.78	0.00	1,684.78	104.96 %
	Category: R60 - Miscellaneous Revenue Total:	**1,000.00**	**34,000.00**	**1,206.50**	**35,684.78**	**0.00**	**1,684.78**	**4.96%**
Category: R62 - Intergovernmental Tsfrs								
001-0100-4627	Xfer from Sales Tax	6,310,008.00	6,310,008.00	525,834.00	3,680,838.00	0.00	-2,629,170.00	41.67 %
001-0100-4629	Xfer Franchise Tax	175,000.00	175,000.00	14,583.33	102,083.31	0.00	-72,916.69	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**6,485,008.00**	**6,485,008.00**	**540,417.33**	**3,782,921.31**	**0.00**	**-2,702,086.69**	**41.67%**
Category: R85 - Interest Revenue								
001-0100-4850	Interest Revenue	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
	Category: R85 - Interest Revenue Total:	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**-1,000.00**	**100.00%**
	Revenue Total:	**7,359,408.00**	**7,392,408.00**	**629,606.74**	**4,447,690.70**	**0.00**	**-2,944,717.30**	**39.83%**
Expense								
Category: E01 - Personnel Expense								
001-0100-5000	Salary Expense	1,027,681.78	970,045.78	66,260.02	543,915.46	0.00	426,130.32	43.93 %
001-0100-5001	Elected Off. 2009-24,2011-27	322,496.00	324,038.00	24,694.27	187,422.36	0.00	136,615.64	42.16 %
001-0100-5005	SWB Reimbursement	-1,372,373.00	-1,372,373.00	-114,364.43	-800,551.01	0.00	-571,821.99	41.67 %
001-0100-5010	Overtime Expense	5,000.00	5,000.00	88.84	3,572.34	0.00	1,427.66	28.55 %
001-0100-5020	FICA Expense	100,626.76	91,766.76	6,841.55	55,229.58	0.00	36,537.18	39.82 %
001-0100-5022	Unemployment Expense	960.00	960.00	0.00	329.36	0.00	630.64	65.69 %
001-0100-5025	Worker's Comp Expense	1,600.00	550.00	0.00	395.39	0.00	154.61	28.11 %
001-0100-5030	APERS Expense	207,001.05	189,383.05	13,718.82	110,310.21	0.00	79,072.84	41.75 %
001-0100-5040	Health Insurance Expense	168,005.28	147,903.28	10,070.94	76,994.66	0.00	70,908.62	47.94 %
001-0100-5042	Employee Assistance Program	4,000.00	4,000.00	0.00	1,971.76	0.00	2,028.24	50.71 %
001-0100-5050	Physical & Drug Screen Exp	800.00	800.00	0.00	0.00	0.00	800.00	100.00 %
001-0100-5054	Bring Your Own Device - Phone	300.00	300.00	25.00	175.00	0.00	125.00	41.67 %
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	461.52	3,461.40	0.00	2,538.60	42.31 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5060	Travel & Training Expense	25,700.00	25,700.00	2,201.27	11,090.78	0.00	14,609.22	56.85 %
001-0100-5062	Travel & Training - Mayor	9,706.00	9,706.00	402.03	1,002.03	0.00	8,703.97	89.68 %
001-0100-5063	Travel & Training - City Clerk	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
001-0100-5065	First Aid Expense	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
	Category: E01 - Personnel Expense Total:	**509,103.87**	**405,379.87**	**10,399.83**	**195,319.32**	**0.00**	**210,060.55**	**51.82%**
Category: E10 - Building & Grounds Exp								
001-0100-5102	Repairs & Maint - Building	5,000.00	14,383.77	0.00	14,792.84	363.56	-772.63	-5.37 %
001-0100-5104	Repairs & Maint - Grounds	5,500.00	5,500.00	700.00	3,150.00	1,400.00	950.00	17.27 %
001-0100-5110	Utilities - Electric	8,400.00	8,400.00	565.29	3,243.04	0.00	5,156.96	61.39 %
001-0100-5111	Utilities - Gas	1,000.00	1,000.00	5.23	974.27	0.00	25.73	2.57 %
001-0100-5112	Utilities - Water	750.00	750.00	0.00	441.53	81.43	227.04	30.27 %
001-0100-5115	Com Exp - Tel Landline.Interne	8,640.24	8,640.24	1,124.04	5,352.80	1,140.00	2,147.44	24.85 %
001-0100-5116	Communication Exp - Cellular	7,440.00	7,440.00	628.89	4,745.40	0.00	2,694.60	36.22 %
001-0100-5120	Insurance - Property	4,136.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
001-0100-5130	Sanitation	1,080.00	1,080.00	0.00	545.22	86.25	448.53	41.53 %
001-0100-5142	Janitorial Supplies and Main	4,500.00	4,500.00	107.38	3,505.83	1,076.44	-82.27	-1.83 %
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:	**47,446.24**	**57,694.01**	**3,130.83**	**36,750.93**	**4,147.68**	**16,795.40**	**29.11%**
Category: E20 - Vehicle Expense								
001-0100-5200	Fuel Expense	1,500.00	1,500.00	203.56	1,339.53	50.00	110.47	7.36 %
001-0100-5212	Service & Repair - Equipment	1,000.00	1,000.00	0.00	82.72	0.00	917.28	91.73 %
001-0100-5225	Insurance Expense - Vehicle	1,500.00	1,150.00	0.00	0.00	0.00	1,150.00	100.00 %
	Category: E20 - Vehicle Expense Total:	**4,000.00**	**3,650.00**	**203.56**	**1,422.25**	**50.00**	**2,177.75**	**59.66%**
Category: E30 - Supply Expense								
001-0100-5300	Supplies - Office	4,500.00	4,500.00	55.00	2,739.58	330.00	1,430.42	31.79 %
001-0100-5334	Supplies - Volunteer	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
001-0100-5350	Postage Expense	1,400.00	1,400.00	14.97	1,131.70	125.00	143.30	10.24 %
	Category: E30 - Supply Expense Total:	**7,900.00**	**7,900.00**	**69.97**	**3,871.28**	**455.00**	**3,573.72**	**45.24%**
Category: E40 - Operations Expense								
001-0100-5480	Dues & Subscriptions	76,212.00	76,212.00	204.12	3,368.22	0.00	72,843.78	95.58 %
001-0100-5505	Mayor's Expense	13,500.00	13,500.00	877.91	7,566.33	0.00	5,933.67	43.95 %
001-0100-5506	City Clerk Expense	7,100.00	7,100.00	216.00	572.94	0.00	6,527.06	91.93 %
001-0100-5510	Meeting Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0100-5535	Sales Tax Expense	2,500.00	2,500.00	760.00	1,086.00	0.00	1,414.00	56.56 %
	Category: E40 - Operations Expense Total:	**99,812.00**	**99,812.00**	**2,058.03**	**12,593.49**	**0.00**	**87,218.51**	**87.38%**
Category: E55 - Professional Services								
001-0100-5550	Prof Services - Acctg & Audit	12,750.00	12,750.00	0.00	0.00	0.00	12,750.00	100.00 %
001-0100-5553	Prof Services - Advertising	7,500.00	2,500.00	0.00	198.75	0.00	2,301.25	92.05 %
001-0100-5583	Prof Services - Legal	12,000.00	12,000.00	0.00	468.28	0.00	11,531.72	96.10 %
001-0100-5586	Prof Services - Other	61,440.00	61,440.00	0.00	17,284.83	12,129.78	32,025.39	52.12 %

REQUIRED SUPPLEMENTARY INFORMATION

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5588	Prof Services - Legal Notices	2,500.00	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
001-0100-5589	Prof Services - Printing	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
	Category: E55 - Professional Services Total:	**96,290.00**	**90,290.00**	**0.00**	**17,951.86**	**12,129.78**	**60,208.36**	**66.68%**
Category: E60 - Miscellaneous Expense								
001-0100-5600	Miscellaneous Expense	100.00	100.00	0.00	989.94	0.00	-889.94	-889.94 %
001-0100-5608	Software - New & Renewals	14,520.00	14,520.00	0.00	1,155.87	0.00	13,364.13	92.04 %
	Category: E60 - Miscellaneous Expense Total:	**14,620.00**	**14,620.00**	**0.00**	**2,145.81**	**0.00**	**12,474.19**	**85.32%**
Category: E68 - Donation Expense								
001-0100-5680	Boys and Girls Club Contract	50,000.00	50,000.00	12,500.00	37,500.00	0.00	12,500.00	25.00 %
001-0100-5681	Sr. Adults Contract	30,000.00	35,000.00	7,500.00	27,414.96	0.00	7,585.04	21.67 %
001-0100-5682	Historic Society Contract	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
	Category: E68 - Donation Expense Total:	**90,000.00**	**95,000.00**	**20,000.00**	**64,914.96**	**0.00**	**30,085.04**	**31.67%**
	Expense Total:	**869,172.11**	**774,345.88**	**35,862.22**	**334,969.90**	**16,782.46**	**422,593.52**	**54.57%**
	Department: 0100 - Administration Surplus (Deficit):	**6,490,235.89**	**6,618,062.12**	**593,744.52**	**4,112,720.80**	**-16,782.46**	**-2,522,123.78**	**38.11%**
Department: 0110 - Information Technology								
Expense								
Category: E01 - Personnel Expense								
001-0110-5060	Travel & Training Expense	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
	Category: E01 - Personnel Expense Total:	**6,000.00**	**6,000.00**	**0.00**	**0.00**	**0.00**	**6,000.00**	**100.00%**
Category: E60 - Miscellaneous Expense								
001-0110-5604	Hardware - New & Renewals	36,500.00	36,500.00	0.00	35,132.72	0.00	1,367.28	3.75 %
001-0110-5606	IT Projects & Labor	25,000.00	25,000.00	0.00	1,803.60	0.00	23,196.40	92.79 %
001-0110-5608	Software - New & Renewals	86,075.00	86,075.00	27,492.79	93,427.04	14,309.27	-21,661.31	-25.17 %
001-0110-5610	Website	8,000.00	38,000.00	0.00	37,315.10	700.00	-15.10	-0.04 %
001-0110-5612	IT Tools & Supplies	1,000.00	1,000.00	0.00	28.00	0.00	972.00	97.20 %
001-0110-5614	Copiers & Maintenance	22,800.00	22,800.00	4,483.11	17,358.01	1,250.00	4,191.99	18.39 %
	Category: E60 - Miscellaneous Expense Total:	**179,375.00**	**209,375.00**	**31,975.90**	**185,064.47**	**16,259.27**	**8,051.26**	**3.85%**
Category: E80 - Fixed Assets								
001-0110-5808	Capital Asset - Vehicles	0.00	35,000.00	0.00	30,000.00	0.00	5,000.00	14.29 %
001-0110-5810	Fixed Assets - Equipment	0.00	75,597.09	0.00	0.00	66,497.09	9,100.00	12.04 %
	Category: E80 - Fixed Assets Total:	**0.00**	**110,597.09**	**0.00**	**30,000.00**	**66,497.09**	**14,100.00**	**12.75%**
	Expense Total:	**185,375.00**	**325,972.09**	**31,975.90**	**215,064.47**	**82,756.36**	**28,151.26**	**8.64%**
	Department: 0110 - Information Technology Total:	**185,375.00**	**325,972.09**	**31,975.90**	**215,064.47**	**82,756.36**	**28,151.26**	**8.64%**
Department: 0120 - Planning & Development								
Revenue								
Category: R10 - Taxes - Sales								
001-0120-4656	Alcohol Sales Tax Collected	90,000.00	90,000.00	11,185.42	81,302.38	0.00	-8,697.62	9.66 %
	Category: R10 - Taxes - Sales Total:	**90,000.00**	**90,000.00**	**11,185.42**	**81,302.38**	**0.00**	**-8,697.62**	**9.66%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R20 - Licenses Permits & Fees								
001-0120-4200	Act 474 Commerical SurCharge	10,000.00	10,000.00	1,064.12	5,560.47	0.00	-4,439.53	44.40 %
001-0120-4206	Annex/Rezoning Fees	3,000.00	3,000.00	125.00	1,160.00	0.00	-1,840.00	61.33 %
001-0120-4208	Business Licenses	150,000.00	150,000.00	4,575.00	67,468.75	0.00	-82,531.25	55.02 %
001-0120-4210	Commercial Remodel Permits	6,500.00	6,500.00	1,582.80	8,391.75	0.00	1,891.75	129.10 %
001-0120-4214	Electrical Permits	90,000.00	90,000.00	5,790.62	50,017.32	0.00	-39,982.68	44.43 %
001-0120-4220	HVACR Permits	50,000.00	50,000.00	4,386.16	38,961.79	0.00	-11,038.21	22.08 %
001-0120-4226	Mobile Home Permits	5,000.00	5,000.00	0.00	800.00	0.00	-4,200.00	84.00 %
001-0120-4228	New Commercial Permits	60,000.00	60,000.00	0.00	6,013.20	0.00	-53,986.80	89.98 %
001-0120-4230	Permits - Other	3,000.00	3,000.00	55.00	2,339.00	0.00	-661.00	22.03 %
001-0120-4232	Plumbing/Gas Inspections	50,000.00	50,000.00	3,005.00	20,825.34	0.00	-29,174.66	58.35 %
001-0120-4234	Re - Inspections Fees	5,000.00	5,000.00	1,000.00	6,055.00	0.00	1,055.00	121.10 %
001-0120-4236	Residential Building Permits	40,000.00	40,000.00	4,197.20	23,815.64	0.00	-16,184.36	40.46 %
001-0120-4238	Residential Remodel Permits	3,500.00	3,500.00	240.00	2,875.88	0.00	-624.12	17.83 %
001-0120-4240	Sanitation License	250.00	250.00	0.00	0.00	0.00	-250.00	100.00 %
001-0120-4242	Sign Permits	6,500.00	6,500.00	150.00	7,755.00	0.00	1,255.00	119.31 %
001-0120-4244	Solicitation Permits	0.00	0.00	40.00	835.00	0.00	835.00	0.00 %
001-0120-4248	Storage Building Permits	4,000.00	4,000.00	1,479.00	3,499.20	-80.00	-580.80	14.52 %
001-0120-4250	Subdivision Plat & Filing Fees	4,500.00	4,500.00	904.00	26,731.00	0.00	22,231.00	594.02 %
001-0120-4256	Burn Permit	6,000.00	6,000.00	0.00	75.00	0.00	-5,925.00	98.75 %
001-0120-4258	Alcohol Permits - Revenue	30,000.00	30,000.00	5,104.83	20,527.83	0.00	-9,472.17	31.57 %
	Category: R20 - Licenses Permits & Fees Total:	**527,250.00**	**527,250.00**	**33,698.73**	**298,707.17**	**-80.00**	**-233,622.83**	**44.31%**
Category: R60 - Miscellaneous Revenue								
001-0120-4600	Miscellaneous Revenue	0.00	0.00	0.00	100.00	0.00	100.00	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**100.00**	**0.00**	**100.00**	**0.00%**
	Revenue Total:	**617,250.00**	**617,250.00**	**44,884.15**	**375,109.55**	**-80.00**	**-242,220.45**	**39.24%**
Expense								
Category: E01 - Personnel Expense								
001-0120-5000	Salary Expense	407,986.68	407,986.68	27,489.75	227,139.78	0.00	180,846.90	44.33 %
001-0120-5010	Overtime Expense	1,500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0120-5020	FICA Expense	31,325.74	31,325.74	2,050.07	17,015.91	0.00	14,309.83	45.68 %
001-0120-5022	Unemployment Expense	420.00	420.00	0.00	147.83	0.00	272.17	64.80 %
001-0120-5025	Worker's Comp Expense	0.00	1,050.00	0.00	1,025.45	0.00	24.55	2.34 %
001-0120-5030	APERS Expense	60,849.00	60,849.00	4,073.55	33,660.18	0.00	27,188.82	44.68 %
001-0120-5040	Health Insurance Expense	70,092.49	70,092.49	5,518.18	40,611.58	0.00	29,480.91	42.06 %
001-0120-5050	Physical & Drug Screen Exp	150.00	150.00	0.00	0.00	0.00	150.00	100.00 %
001-0120-5055	Uniform Expense	2,000.00	1,000.00	0.00	179.38	0.00	820.62	82.06 %
001-0120-5060	Travel & Training Expense	12,500.00	12,500.00	27.54	4,223.95	65.00	8,211.05	65.69 %
	Category: E01 - Personnel Expense Total:	**586,823.91**	**585,873.91**	**39,159.09**	**324,004.06**	**65.00**	**261,804.85**	**44.69%**

REQUIRED SUPPLEMENTARY INFORMATION

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E10 - Building & Grounds Exp								
001-0120-5110	Utilities - Electric	1,320.00	1,320.00	141.32	810.76	0.00	509.24	38.58 %
001-0120-5111	Utilities - Gas	240.00	240.00	1.32	243.58	0.00	-3.58	-1.49 %
001-0120-5112	Utilities - Water	200.00	200.00	0.00	110.57	20.36	69.07	34.54 %
001-0120-5115	Com Exp - Tel Landline.Interne	1,200.00	1,200.00	248.00	868.00	375.00	-43.00	-3.58 %
001-0120-5116	Communication Exp - Cellular	5,160.00	5,160.00	318.16	2,249.84	0.00	2,910.16	56.40 %
001-0120-5120	Insurance - Property	320.00	400.00	0.00	0.00	0.00	400.00	100.00 %
001-0120-5130	Sanitation	265.00	265.00	0.00	129.36	21.56	114.08	43.05 %
	Category: E10 - Building & Grounds Exp Total:	**8,705.00**	**8,785.00**	**708.80**	**4,412.11**	**416.92**	**3,955.97**	**45.03%**
Category: E20 - Vehicle Expense								
001-0120-5200	Fuel Expense	9,000.00	9,000.00	509.89	3,075.94	0.00	5,924.06	65.82 %
001-0120-5210	Service & Repair - Vehicle	1,000.00	1,000.00	0.00	529.18	0.00	470.82	47.08 %
001-0120-5225	Insurance Expense - Vehicle	2,400.00	2,093.01	0.00	1,110.41	0.00	982.60	46.95 %
	Category: E20 - Vehicle Expense Total:	**12,400.00**	**12,093.01**	**509.89**	**4,715.53**	**0.00**	**7,377.48**	**61.01%**
Category: E30 - Supply Expense								
001-0120-5300	Supplies - Office	2,500.00	2,500.00	0.00	671.03	0.00	1,828.97	73.16 %
001-0120-5350	Postage Expense	2,000.00	2,000.00	83.41	625.12	125.00	1,249.88	62.49 %
	Category: E30 - Supply Expense Total:	**4,500.00**	**4,500.00**	**83.41**	**1,296.15**	**125.00**	**3,078.85**	**68.42%**
Category: E40 - Operations Expense								
001-0120-5405	Act 474 Surcharge	10,000.00	10,000.00	0.00	2,013.80	0.00	7,986.20	79.86 %
001-0120-5475	Credit Card Fees	12,300.00	7,300.00	34.00	728.67	0.00	6,571.33	90.02 %
001-0120-5480	Dues & Subscriptions	23,000.00	23,000.00	0.00	19,628.00	0.00	3,372.00	14.66 %
	Category: E40 - Operations Expense Total:	**45,300.00**	**40,300.00**	**34.00**	**22,370.47**	**0.00**	**17,929.53**	**44.49%**
Category: E55 - Professional Services								
001-0120-5553	Prof Services - Advertising	2,000.00	1,000.00	139.70	175.40	0.00	824.60	82.46 %
001-0120-5560	Vacant Home Cleanup	5,000.00	5,000.00	183.77	198.77	0.00	4,801.23	96.02 %
001-0120-5568	Prof Services - Electrical Ins	17,000.00	17,000.00	3,780.00	19,800.00	2,800.00	-5,600.00	-32.94 %
001-0120-5571	Prof Services - Engineering	30,000.00	6,000.00	0.00	265.65	0.00	5,734.35	95.57 %
001-0120-5574	Prof Services - GIS	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
001-0120-5589	Prof Services - Printing	700.00	700.00	0.00	170.31	0.00	529.69	75.67 %
	Category: E55 - Professional Services Total:	**57,700.00**	**32,700.00**	**4,103.47**	**20,610.13**	**2,800.00**	**9,289.87**	**28.41%**
Category: E60 - Miscellaneous Expense								
001-0120-5600	Miscellaneous Expense	5,000.00	2,500.00	0.00	244.20	0.00	2,255.80	90.23 %
001-0120-5608	Software - New & Renewals	25,000.00	53,500.00	0.00	1,020.62	527.50	51,951.88	97.11 %
	Category: E60 - Miscellaneous Expense Total:	**30,000.00**	**56,000.00**	**0.00**	**1,264.82**	**527.50**	**54,207.68**	**96.80%**
Category: E80 - Fixed Assets								
001-0120-5808	Capital Assets - Vehicles	12,650.00	12,650.00	0.00	7,087.98	0.00	5,562.02	43.97 %
	Category: E80 - Fixed Assets Total:	**12,650.00**	**12,650.00**	**0.00**	**7,087.98**	**0.00**	**5,562.02**	**43.97%**

City of Bryant, Arkansas

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E85 - Interest Expense								
001-0120-5850	Interest Expense	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
Category: E85 - Interest Expense Total:		**300.00**	**300.00**	**0.00**	**0.00**	**0.00**	**300.00**	**100.00%**
Expense Total:		**758,378.91**	**753,201.92**	**44,598.66**	**385,761.25**	**3,934.42**	**363,506.25**	**48.26%**
Department: 0120 - Planning & Development Surplus (Deficit):		**-141,128.91**	**-145,951.92**	**-44,598.66**	**-10,651.70**	**-4,010.42**	**121,285.80**	**80.21%**
Department: 0160 - Engineering								
Expense								
Category: E01 - Personnel Expense								
001-0160-5020	Mayor's Comp Expense	4,135.00	4,135.00	0.00	706.71	0.00	28.29	3.80 %
001-0160-5055	Uniform Expense	2,000.00	2,000.00	0.00	375.71	0.00	624.29	62.43 %
001-0160-5060	Travel & Training Expense	5,000.00	5,000.00	163.25	1,826.95	0.00	3,173.05	63.46 %
Category: E01 - Personnel Expense Total:		**11,135.00**	**6,735.00**	**163.25**	**2,909.37**	**0.00**	**3,825.63**	**56.80%**
Category: E10 - Building & Grounds Exp								
001-0160-5116	Communication Exp - Cellular	2,300.00	2,300.00	178.42	1,249.44	0.00	1,050.56	45.68 %
Category: E10 - Building & Grounds Exp Total:		**2,300.00**	**2,300.00**	**178.42**	**1,249.44**	**0.00**	**1,050.56**	**45.68%**
Category: E20 - Vehicle Expense								
001-0160-5200	Fuel Expense	7,500.00	7,500.00	623.27	4,864.21	0.00	2,635.79	35.14 %
001-0160-5210	Service & Repair - Vehicle	1,200.00	1,200.00	25.00	815.96	0.00	384.04	32.00 %
001-0160-5215	Insurance Expense - Vehicle	1,700.00	1,913.23	0.00	1,904.81	0.00	8.42	0.44 %
Category: E20 - Vehicle Expense Total:		**10,400.00**	**10,613.23**	**648.27**	**7,584.98**	**0.00**	**3,028.25**	**28.54%**
Category: E30 - Supply Expense								
001-0160-5320	Supplies - Operating	5,000.00	5,000.00	0.00	1,358.58	0.00	3,641.42	72.83 %
Category: E30 - Supply Expense Total:		**5,000.00**	**5,000.00**	**0.00**	**1,358.58**	**0.00**	**3,641.42**	**72.83%**
Category: E60 - Miscellaneous Expense								
001-0160-5608	Software - New & Renewals	5,650.00	5,650.00	0.00	0.00	0.00	5,650.00	100.00 %
Category: E60 - Miscellaneous Expense Total:		**10,650.00**	**10,650.00**	**0.00**	**0.00**	**0.00**	**10,650.00**	**100.00%**
Category: E80 - Fixed Assets								
001-0160-5808	Capital Assets - Vehicles	19,000.00	19,000.00	0.00	9,257.82	0.00	9,742.18	51.27 %
Category: E80 - Fixed Assets Total:		**19,000.00**	**19,000.00**	**0.00**	**9,257.82**	**0.00**	**9,742.18**	**51.27%**
Category: E85 - Interest Expense								
001-0160-5850	Interest Expense	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
Category: E85 - Interest Expense Total:		**300.00**	**300.00**	**0.00**	**0.00**	**0.00**	**300.00**	**100.00%**
Expense Total:		**58,785.00**	**54,598.23**	**988.94**	**22,360.19**	**0.00**	**32,238.04**	**59.05%**
Department: 0160 - Engineering Total:		**58,785.00**	**54,598.23**	**988.94**	**22,360.19**	**0.00**	**32,238.04**	**59.05%**

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$6,811,436	$6,930,436	$7,366,326	$435,890
Fees and Permits	29,500	544,650	474,926	(69,724)
Membership and Rental Fees, Park Programming	718,995	700,995	516,251	(184,744)
Grant Revenues	33,700	33,700	23,103	(10,597)
Reimbursements (SRO, Court, Code, State)	453,000	459,000	542,542	83,542
Sale of services	203,000	173,000	1,735,994	1,562,994
Fines and forfeitures	539,680	539,680	480,510	(59,170)
Investment earnings	1,000	1,000	476	(524)
Miscellaneous (Sale of equip, Donations, Sponsorships)	459,270	522,240	828,219	305,979
Total Revenues	9,249,581	9,898,701	$11,968,347	2,069,646
EXPENDITURES				
Admin (Mayor, City Clerk, Finance, Attorney, HR, IT)	1,143,475	1,383,082	1,324,175	58,907
Community Development	752,709	746,073	645,041	101,032
Engineering	47,910	51,934	47,885	4,049
Parks and Recreation	2,820,933	3,692,172	3,717,143	(24,971)
Public Safety:				
Police	6,267,375	7,761,782	7,125,292	636,490
Fire	4,772,156	4,815,047	4,356,649	458,398
Court	509,826	523,026	517,582	5,444
Animal	790,825	861,376	692,527	168,849
Total Public Safety	12,340,194	13,961,231	12,692,050	1,269,181
Total Expenditures	17,105,218	19,834,492	18,426,294	1,408,198
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Loan Proceeds for Public Safety tower/train fac and animal van	-	-	822,779	822,779
Transfers in	13,239,340	13,239,340	13,239,328	(12)
Transfers out	(6,762,336)	(6,762,336)	(6,758,522)	3,814
Total Other Financing Sources and Uses	6,477,004	6,477,004	7,303,585	826,581
Net change in fund balance	(1,378,669)	(3,458,787)	845,638	4,304,425
Fund balances - beginning			12,164,159	
Fund balances - ending			$13,009,797	

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0200 - Animal Control			Original	Final		Actual	Variance with Final Budget Positive (Negative)		
Revenue									
Category: R20 - Licenses Permits & Fees									
001-0200-4202	Vehicle Expense	Adoption Revenue	5,500.00	5,500.00	315.00	2,365.00	0.00	-3,135.00	57.00 %
001-0200-4222	Operations Expense	Misc Revenue - Animal Control	8,000.00	8,000.00	527.90	5,526.12	0.00	-2,473.88	30.92 %
001-0200-4224	Professional Services	Dog License Fee	3,500.00	3,500.00	50.00	1,415.00	0.00	-2,085.00	59.57 %
001-0200-4246	Miscellaneous Expense	Spay & Neuter Revenue	12,500.00	12,500.00	545.00	6,020.00	0.00	-6,480.00	51.84 %
	Reimbursement								
	Category: R20 - Licenses Permits & Fees Total:		**29,500.00**	**29,500.00**	**1,437.90**	**15,326.12**	**0.00**	**-14,173.88**	**48.05%**
Category: R40 - Fines & Forfeitures									
001-0200-4420	Interest Expense	Animal Control Fines	6,000.00	6,000.00	900.00	7,846.20	0.00	1,846.20	130.77 %
	Category: R40 - Fines & Forfeitures Total:		**6,000.00**	**6,000.00**	**900.00**	**7,846.20**	**0.00**	**1,846.20**	**30.77%**
Category: R62 - Intergovernmental Tsfrs									
001-0200-4627	Vehicle Expense	Xfer Designated Tax	631,002.00	631,002.00	52,583.00	368,081.00	0.00	-262,921.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:		**631,002.00**	**631,002.00**	**52,583.00**	**368,081.00**	**0.00**	**-262,921.00**	**41.67%**
	Revenue Total:		**666,502.00**	**666,502.00**	**54,920.90**	**391,253.32**	**0.00**	**-275,248.68**	**41.30%**
Expense									
Category: E01 - Personnel Expense									
001-0200-5000	Salary Expense		359,527.79	359,527.79	24,817.13	168,312.15	0.00	191,215.64	53.19 %
001-0200-5005	SWB Reimbursement		107,426.00	107,426.00	8,952.17	62,665.19	0.00	44,760.81	41.67 %
001-0200-5010	Overtime Expense		12,000.00	12,000.00	816.20	7,187.43	0.00	4,812.57	40.10 %
001-0200-5020	FICA Expense		28,421.47	28,421.47	1,898.65	12,980.62	0.00	15,440.85	54.33 %
001-0200-5022	Unemployment Expense		576.00	576.00	4.87	157.58	0.00	418.42	72.64 %
001-0200-5025	Worker's Comp Expense		2,700.00	2,700.00	0.00	2,693.75	0.00	6.25	0.07 %
001-0200-5030	APERS Expense		56,611.66	56,611.66	3,678.29	26,335.05	0.00	30,276.61	53.48 %
001-0200-5040	Health Insurance Expense		81,998.40	81,998.40	5,009.84	33,998.84	0.00	48,417.56	59.05 %
001-0200-5050	Physical & Drug Screen Exp		500.00	500.00	224.45	537.45	0.00	-37.45	-7.49 %
001-0200-5055	Uniform Expense		5,000.00	5,000.00	0.00	2,343.57	2,705.20	51.23	1.02 %
001-0200-5060	Travel & Training Expense		11,000.00	11,000.00	485.00	2,872.03	50.00	8,077.97	73.89 %
001-0200-5065	First Aid Expense		200.00	200.00	0.00	0.00	0.00	200.00	100.00 %
	Category: E01 - Personnel Expense Total:		**665,161.32**	**665,961.32**	**45,886.60**	**319,518.36**	**2,755.20**	**343,687.76**	**51.61%**
Category: E10 - Building & Grounds Exp									
001-0200-5102	Repairs & Maint - Building		5,000.00	5,000.00	154.99	3,149.07	549.45	1,301.48	26.03 %
001-0200-5104	Repairs & Maint - Grounds		8,320.00	8,320.00	400.36	1,429.97	410.65	6,479.38	77.12 %
001-0200-5110	Utilities - Electric		10,000.00	10,000.00	853.86	5,425.36	0.00	4,574.64	45.75 %
001-0200-5111	Utilities - Gas		480.00	480.00	10.25	340.26	0.00	139.74	29.11 %
001-0200-5112	Utilities - Water		500.00	500.00	0.00	302.77	80.78	116.45	23.29 %
001-0200-5115	Com Exp - Tel Landline.Interne		9,500.00	9,500.00	1,001.18	5,378.64	690.00	3,431.36	36.12 %
001-0200-5116	Communication Exp - Cellular		4,440.00	4,440.00	272.48	1,976.77	0.00	2,463.23	55.48 %
001-0200-5120	Insurance - Property		956.00	1,150.00	0.00	0.00	0.00	1,150.00	100.00 %
001-0200-5130	Sanitation		1,500.00	1,500.00	0.00	753.32	125.41	621.27	41.42 %

				Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
				Budgeted				Variance with Final Budget Positive		
			Original		Final		Actual	(Negative)		
001-0200-5140	0100 Administration	Supplies - B&G		500.00	500.00	0.00	85.43	103.08	311.49	62.30 %
001-0200-5142	Personnel Expense	Janitorial Supplies and Main	699,444	4,000.00	4,000.00	916.72	539,365	879.62	146,76	-2.37 %
001-0200-5145	Building & Grounds Exp	Tools	47,446	1,500.00	1,500.00	206.39	56,408	34.32	-39,76	-26.10 %
E20	Vehicle Expense	**Category: E10 - Building & Grounds Exp Total:**	4,000	**46,696.00**	**46,890.00**	**3,816.23**	1,398	**2,873.31**	2,805	**42.74%**
E30	Supply Expense		9,500		13,500		13,190		310	
E40	Operations Expense		82,400		105,900		105,586		314	
E55	Professional Services		49,690	4,500.00	49,690	270.25	90,825	0.00	18,365	29.83 %
E60	Miscellaneous Expense	Fuel Expense	13,620		26,519		20,390		6,129	
E68	Donation Expense	Service & Repair - Vehicle	90,000	8,700.00	8,700.00	0.00	1,330.38	52.72	7,369.66	84.71 %
E80	Capital Assets	Insurance Expense - Vehicle	0	1,205.90	90,000	0.00	90,000	0.00	0	2.01 %
E85	Interest Expense	**Category: E20 - Vehicle Expense Total:**	0	**14,405.90**	1,555.80		1,524.59		31.21	
			996,100		(116,300)		143,451		(259,951)	
		Category: E30 - Supply Expense			**14,755.90**	**270.25**	**5,960.08**	**52.72**	**8,743.10**	**59.25%**
	0110 Information Technology				976,432		1,060,605		(84,173)	
001-0200-5300	E01 Personnel Expense	Supplies - Office	6,000	1,200.00	1,200.00	202.86	4,422	123.37	156.42	13.04 %
001-0200-5302	E60 Miscellaneous Expense	Supplies - Kitchen	141,375	350.00	6,000	19.39	238,059.56	11.10	1,578	51.24 %
001-0200-5306	E80 Fixed Assets	Supplies - Food Allowance	0	1,000.00	243,350	0.00	21,089	0.00	5,290.44	87.34 %
001-0200-5322		Supplies - Operating		9,300.00	157,000	91.62	263,570	108.64	135,911	89.52 %
	0120 Community Development		147,375		406,650				143,080	
001-0200-5350	E01 Personnel Expense	Postage Expense	562,924	100.00	9,300.00	59.71	866.41	125.00	8,324.55	-293.63 %
001-0200-5370	E10 Building & Grounds Exp	Medicine Expense	8,310	9,000.00	562,924	1,214.52	525,311	1,807.77	0	3.38 %
001-0200-5371	E20 Vehicle Expense	Spay & Neuter Vouchers	24,250	1,000.00	9,137.34	0.00	7,354	0.00	37,613	100.00 %
E30	Supply Expense	**Category: E30 - Supply Expense Total:**	4,000	**21,950.00**	12,000	**1,588.10**	12,698	**2,175.88**	1,000.20	**47.76%**
E40	Operations Expense		37,500		2,890		2,857		42	
E55	Professional Services		62,700		22,087.34		9,362.14		10,549.32	
E60	Miscellaneous Expense	Credit Card Fees	53,025	3,120.00	42,300	97.47	41,578	0.00	722	75.69 %
E80	Capital Assets	Dues & Subscriptions	0	825.00	62,700		31,548		31,153	
E85	Interest Expense		0		4,025.00		10,917		29,108	
	Totals	**Category: E40 - Operations Expense Total:**	752,709	**3,945.00**	12,650	0.00	12,321	0.00	329	36.66 %
					825.00		522.53		302.47	
					300		259		41	
				3,945.00	746,073	**97.47**	645,041	**0.00**	101,031	**67.53%**
	0160 Engineering	**Category: E55 - Professional Services**							0	
001-0200-5577	E01 Personnel Expense	Prof Services - Incineration & Disp	10,600	4,000.00	8,175	160.00	7,737	2,277.00	438	-14.10 %
001-0200-5589	E10 Building & Grounds Exp	Prof Services - Printing	1,800	1,000.00	4,000.00	0.00	2,287.00	0.00	-564.00	33.03 %
001-0200-5592	E20 Vehicle Expense	Prof Services - Veterinarian	19,860	25,000.00	2,350	4,922.43	2,155	1,850.00	195	49.47 %
001-0200-5593	E30 Supply Expense	Prof Services - Animal Care	5,000	5,000.00	1,000.00	833.04	669.66	850.66	330.34	37.21 %
E60	Miscellaneous Expense		10,650		14,599		14,595		4	
E80	Capital Assets		0		25,000.00		6,947.36		12,367.64	
E85	Interest Expense	**Category: E55 - Professional Services Total:**	0	**35,000.00**	5,000.00		1,988.95		3,010.05	
					15,460		14,995		465	
				35,000.00	300	**5,915.47**	296	**4,977.66**	4	**39.98%**
		Category: E60 - Miscellaneous Expense			51,934		47,885		4,049	
	0400 Parks and Rec								0	
001-0200-5600	E01 Personnel Expense	Miscellaneous Expense		1,000.00	1,000.00	0.00	45.00	0.00	955.00	95.50 %
001-0200-5604	E10 Building & Grounds Exp	Hardware - New & Renewals	1,604,940	1,500.00	1,684,850	0.00	1,637,859	0.00	46,991	100.00 %
001-0200-5608	E20 Vehicle Expense	Software - New & Renewals	702,514	1,500.00	899,909	0.00	877,812	0.00	22,097	22.14 %
E30	Supply Expense		65,000		1,500.00		1,167.87	0.00	332.13	
E40	Operations Expense	**Category: E60 - Miscellaneous Expense Total:**	98,000	**4,000.00**	48,758	**0.00**	46,857	**0.00**	1,901	**69.68%**
					50,000		76,954		2,787.13	
		Category: E72 - Bond Expense			36,523		34,785		1,738	
E55	Professional Services		230,720		183,070		182,555		515	
001-0200-5840	E60 Miscellaneous Expense	Principal on Loans	18,105	7,680.00	7,680.00	650.86	4,632.64	0.00	3,147.36	40.98 %
E72	Bond Expense		0		18,105		17,869		236	
E80	Capital Assets	**Category: E72 - Bond Expense Total:**	0	**7,680.00**	**7,680.00**	**650.86**	**4,632.64**	**0.00**	**3,147.36**	**40.98%**
E85	Interest Expense		1,039		619,625		722,407		(102,782)	
		Category: E80 - Fixed Assets			5,739		5,677		62	
001-0200-5808	Totals	Cap Assets - Vehicles	2,820,934	0.00	3,602,002	0.00	3,717,148	0.00	(114,94	-3.12 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0200-5810	Capital Assets - Equipment	0.00	9,500.00	0.00	0.00	8,452.69	1,047.31	11.02 %
	Category: E80 - Fixed Assets Total:	**0.00**	**69,500.00**	**0.00**	**61,872.74**	**8,452.69**	**-825.43**	**-1.19%**
	Category: E85 - Interest Expense							
001-0200-5850	Interest Expense	780.00	780.00	52.22	388.92	0.00	391.08	50.14 %
	Category: E85 - Interest Expense Total:	**780.00**	**780.00**	**52.22**	**388.92**	**0.00**	**391.08**	**50.14%**
	Expense Total:	**799,618.22**	**870,599.56**	**58,277.20**	**444,133.63**	**21,287.46**	**405,178.47**	**46.54%**
	Department: 0200 - Animal Control Surplus (Deficit):	**-133,116.22**	**-204,097.56**	**-3,356.30**	**-52,880.31**	**-21,287.46**	**129,929.79**	**63.66%**
	Department: 0300 - Court							
	Revenue							
	Category: R40 - Fines & Forfeitures							
001-0300-4410	Act 256 of 1991 Revenue	200.00	200.00	18.12	126.84	0.00	-73.16	36.58 %
001-0300-4412	City Attorney Reim	26,000.00	26,000.00	2,348.29	15,334.76	0.00	-10,665.24	41.02 %
001-0300-4414	Court Fines	400,000.00	400,000.00	26,348.29	171,049.53	0.00	-228,950.47	57.24 %
001-0300-4416	District Court Reim	14,000.00	14,000.00	1,181.04	8,267.28	0.00	-5,732.72	40.95 %
001-0300-4424	Judge Retirement Reim	4,700.00	4,700.00	394.84	2,763.88	0.00	-1,936.12	41.19 %
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	23,000.00	1,966.80	13,766.20	0.00	-9,233.80	40.15%
001-0300-4428	Warrant Fees	65,000.00	65,000.00	2,646.37	54,246.87	0.00	-10,753.13	16.54 %
	Category: R40 - Fines & Forfeitures Total:	**532,900.00**	**532,900.00**	**34,745.94**	**265,555.36**	**0.00**	**-267,344.64**	**50.17%**
	Category: R60 - Miscellaneous Revenue							
001-0300-4600	Miscellaneous Revenue	50,520.00	50,520.00	2,251.98	26,331.80	0.00	-24,188.20	47.88 %
	Category: R60 - Miscellaneous Revenue Total:	**50,520.00**	**50,520.00**	**2,251.98**	**26,331.80**	**0.00**	**-24,188.20**	**47.88%**
	Category: R64 - Reimbursement							
001-0300-4640	Reimbursement RevSaline County	160,000.00	160,000.00	0.00	55,466.33	0.00	-104,533.67	65.33 %
	Category: R64 - Reimbursement Total:	**160,000.00**	**160,000.00**	**0.00**	**55,466.33**	**0.00**	**-104,533.67**	**65.33%**
	Revenue Total:	**743,420.00**	**743,420.00**	**36,997.92**	**347,353.49**	**0.00**	**-396,066.51**	**53.28%**
	Expense							
	Category: E01 - Personnel Expense							
001-0300-5000	Salary Expense	313,669.24	313,669.24	23,681.44	180,263.45	0.00	133,405.79	42.53 %
001-0300-5010	Overtime Expense	500.00	500.00	0.00	36.20	0.00	463.80	92.76 %
001-0300-5020	FICA Expense	24,033.95	24,033.95	1,741.02	13,298.62	0.00	10,735.33	44.67 %
001-0300-5022	Unemployment Expense	420.00	420.00	0.00	153.67	0.00	266.33	63.41 %
001-0300-5025	Worker's Comp Expense	1,300.00	1,700.00	0.00	1,672.61	0.00	27.39	1.61 %
001-0300-5030	APERS Expense	48,060.72	48,060.72	3,628.03	27,622.09	0.00	20,438.63	42.53 %
001-0300-5038	Pension Expense-Judge Rtmnt	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
001-0300-5040	Health Insurance Expense	62,987.04	62,987.04	4,997.58	34,983.06	0.00	28,003.98	44.46 %
001-0300-5050	Physical & Drug Screen Exp	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
001-0300-5055	Uniform Expense	500.00	500.00	0.00	12.21	0.00	487.79	97.56 %
001-0300-5060	Travel & Training Expense	10,500.00	10,500.00	0.00	1,910.73	0.00	8,589.27	81.80 %

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$5,938,337	$5,938,337	$6,193,208	$254,871
Investment earnings	700	700	160	(540)
Total Revenues	$5,939,037	$5,939,037	$6,193,368	254,331
EXPENDITURES				
Total Expenditures	5,939,037	5,939,037	6,193,368	254,331
Excess (deficiency) of revenues over (under)				
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(5,938,337)	(5,938,337)	(5,938,320)	17
Total Other Financing Sources (uses)	(5,938,337)	(5,938,337)	(5,938,320)	17
Net change in fund balance	700	700	255,048	254,348
Fund balance - beginning			1,380,357	
Fund balance - ending			$1,635,405	

City of Bryant, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
Street Fund
For the Year Ended December 31, 2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0300-5070	Judge - Share to State	30,000.00	30,000.00	2,405.18	16,836.26	0.00	13,163.74	43.88 %
	Category: E01 - Personnel Expense Total:	**502,270.95**	**492,670.95**	**36,453.25**	**276,788.90**	**0.00**	**215,882.05**	**43.82%**
	Category: E10 - Building & Grounds Exp							
001-0300-5120	Repairs & Maint - Building	11,000.00	11,000.00	0.00	543.89	0.00	10,456.11	95.06 %
001-0300-5129	Utilities - Electric	6,000.00	6,000.00	695.29	3,243.04	0.00	2,756.96	45.95 %
001-0300-5131	Utilities - Gas	1,200.00	1,200.00	5.23	974.25	0.00	225.75	18.81 %
001-0300-5132	Utilities - Water	650.00	650.00	0.00	441.52	81.43	127.05	19.55 %
001-0300-5135	Com Exp - Tel Landline.Interne	3,216.00	3,216.00	615.87	2,477.09	795.00	-56.09	-1.74 %
001-0300-5150	Sanitation	1,080.00	1,080.00	0.00	517.50	86.25	476.25	44.10 %
001-0300-5142	Janitorial Supplies and Main	500.00	500.00	286.60	171.60	175.80	156.80	31.36 %
	Category: E10 - Building & Grounds Exp Total:	**23,646.00**	**23,646.00**	**1,214.99**	**8,368.89**	**1,134.28**	**14,142.83**	**59.81%**
	Category: E30 - Supply Expense							
001-0300-5310	Supplies - Office	9,000.00	9,000.00	424.99	4,021.21	0.00	4,978.79	55.32 %
001-0300-5350	Postage Expense	2,000.00	2,000.00	237.94	1,021.46	125.00	853.54	42.68 %
	Category: E30 - Supply Expense Total:	**11,000.00**	**11,000.00**	**424.93**	**5,042.67**	**125.00**	**5,832.33**	**53.02%**
	Category: E40 - Operations Expense							
001-0300-5480	Dues & Subscriptions	146,000.00	146,000.00	0.00	60,572.50	23,839.00	61,588.50	42.18 %
	Category: E40 - Operations Expense Total:	**146,000.00**	**146,000.00**	**0.00**	**60,572.50**	**23,839.00**	**61,588.50**	**42.18%**
	Category: E55 - Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0300-5589	Prof Services - Printing	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Category: E55 - Professional Services Total:	**5,500.00**	**5,500.00**	**0.00**	**0.00**	**0.00**	**5,500.00**	**100.00%**
	Category: E60 - Miscellaneous Expense							
001-0300-5608	Software - New & Renewals	1,272.00	1,272.00	1,781,501.00	0.00	1,781,496.00	1,272.00	100.00 %
001-0300-5615	Copiers & Maintenance	3,168.00	668.00	424.64	1,815.42	0.00	-1,147.42	-171.77 %
	Category: E60 - Miscellaneous Expense Total:	**4,440.00**	**1,940.00**	**424.64**	**1,815.42**	**0.00**	**124.58**	**6.42%**
	Expense Total:	**692,856.95**	**680,756.95**	**38,518.81**	**352,588.38**	**25,098.28**	**303,070.29**	**44.52%**
	Department: 0300 - Court Surplus (Deficit):	**50,563.05**	**62,663.05**	**-1,519.89**	**-5,234.89**	**9,646.47**	**-92,996.22**	**148.41%**
	Department: 0400 - Parks Revenue							
	Category: R60 - Miscellaneous Revenue							
001-0400-4600	Miscellaneous Revenue	0.00	300,000.00	261,326.35	301,526.35	0.00	1,526.35	100.51 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**300,000.00**	**261,326.35**	**301,526.35**	**0.00**	**1,526.35**	**0.51%**
	Category: R62 - Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	631,002.00	631,002.00	52,583.00	368,081.00	0.00	-262,921.00	41.67 %
001-0400-4629	Xfer Park 1/8 O & M	788,751.00	788,751.00	65,729.00	460,103.00	0.00	-328,648.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,419,753.00**	**1,419,753.00**	**118,312.00**	**828,184.00**	**0.00**	**-591,569.00**	**41.67%**

Original Budget | **Final Budget** | **Actuals** | **Variance with Final Budget Positive (Negative)**

REVENUES

Taxes $1,824,000 $1,924,000 $2,334,240 $410,240
Reimbursements 725,000 725,000 3,453,939 2,728,939
Investment earnings 775 775 62,454 61,679
Miscellaneous 1,000 9,867 26,216 16,349
Total Revenues 2,550,775 2,659,642 5,876,849 3,217,207

EXPENDITURES

Public works Street and Stormwater Operations
Personnel 1,404,151 1,434,935 1,216,439 218,496
Services (Building, Grounds) 107,729 290,729 184,364 106,365
Vehicle Expense 259,700 243,542 208,161 35,381
Supplies Expense 412,492 427,992 393,519 34,473
Supplies and Operations and Prof Services 954,562 638,518 599,714 38,804
Misc (including Construction not Capital) 622,285 795,455 502,758 292,697
Capital Outlay 3,823,000 6,030,275 8,188,601 (2,158,326)
Total Expenditures 7,583,919 9,861,447 11,293,556 (1,432,110)
Excess (deficiency) of revenues over (under) (5,033,144) (7,201,805) (5,416,708) 1,784,902

OTHER FINANCING SOURCES (USES)

Transfers in 1,781,501 1,781,501 1,781,496 (5)
Transfers out - - - -
Total Other Financing Sources (uses) 1,781,501 1,781,501 1,781,496 (5)
Net change in fund balance (3,251,643) (5,420,304) (3,635,212) 1,784,692
Fund balance - beginning 9,646,487
Fund balance - ending $6,011,275

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R66 - Sale of Equipment								
001-0400-4900	Sale of Fixed Assets	0.00	0.00	0.00	2,420.00	0.00	2,420.00	0.00 %
	Category: R66 - Sale of Equipment Total:	**0.00**	**0.00**	**0.00**	**2,420.00**	**0.00**	**2,420.00**	**0.00%**
	Revenue Total:	**1,419,753.00**	**1,719,753.00**	**379,638.35**	**1,132,130.35**	**0.00**	**-587,622.65**	**34.17%**

Local Fire and Police Retirement System (LOPFI) Reports ended December 31 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	City's Proportion of the Net Pension Liability	City Proportionate Share of the Net Pension Liability	City Proportionate Share of the Net Pension Liability as a % of Its Covered Payroll
2017	$923,735	$923,735	-	$4,531,404	20%	1%	$9,175,941	202%
2018	984,111	984,111	-	4,678,258	21%	1%	11,373,081	243%
2019	1,023,574	1,023,574	-	4,751,146	22%	1%	9,478,015	199%
2020	1,083,375	1,083,805	(430)	4,611,939	23%	1%	8,421,074	183%
2021	$ 1,117,336	$ 1,117,336	-	4,755,478	23%	$ 6,193,944		130%
2022				$5,186,471				

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. Plan Fiduciary Net Position as a % of the total Pension Liability is being investigated for inclusion for the years shown in a later report.

Note: LOPFI Annual Reports are completed at the same time as City of Bryant Annual Financial Reports. Therefore LOPFI 2021 Annual Report figures are the most current and are reflected in this report

Expense								
Category: E01 - Personnel Expense								
001-0400-5000	Salary Expense	429,635.40	429,635.40	33,361.81	243,506.11	0.00	186,129.29	43.32 %
001-0400-5001	Part Time Labor	12,240.00	12,240.00	657.00	1,875.00	0.00	10,365.00	84.68 %
001-0400-5005	SWB Reimbursement	214,853.00	214,853.00	17,904.42	125,330.94	0.00	89,522.06	41.67 %
001-0400-5010	Overtime Expense	7,000.00	7,000.00	3,153.57	10,267.49	0.00	-3,267.49	-46.68 %
001-0400-5020	FICA Expense	35,887.42	35,887.42	2,795.64	19,168.51	0.00	16,718.91	46.58 %
001-0400-5022	Unemployment Expense	900.00	900.00	1.97	215.75	0.00	684.25	76.03 %
001-0400-5025	Worker's Comp Expense	18,400.00	18,400.00	0.00	18,378.93	0.00	21.07	0.11 %
001-0400-5030	APERS Expense	66,892.54	66,892.54	5,627.46	38,989.56	0.00	27,902.98	41.71 %
001-0400-5040	Health Insurance Expense	112,820.06	112,820.06	8,295.09	57,967.63	0.00	54,852.43	48.62 %
001-0400-5055	Physical & Drug Screen Exp	1,050.00	1,050.00	0.00	345.00	0.00	705.00	67.14 %
001-0400-5156	Uniform Expense	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
001-0400-5157	Vehicle Allowance	6,000.00	6,000.00	461.54	3,461.55	0.00	2,538.45	42.31 %
001-0400-5060	Travel & Training Expense	10,400.00	10,400.00	1,490.00	4,335.31	600.00	5,464.69	52.55 %
	Category: E01 - Personnel Expense Total:	**911,678.42**	**917,578.42**	**73,748.50**	**523,841.78**	**600.00**	**393,136.64**	**42.85%**
Category: E10 - Building & Grounds Exp								
001-0400-5120	Insurance - Property	1,526.00	1,850.00	0.00	0.00	0.00	1,850.00	100.00 %
001-0400-5145	Tools	2,000.00	2,000.00	0.00	2,349.54	0.00	-349.54	-17.48 %
	Category: E10 - Building & Grounds Exp Total:	**3,526.00**	**3,850.00**	**0.00**	**2,349.54**	**0.00**	**1,500.46**	**38.97%**
Category: E20 - Vehicle Expense								
001-0400-5200	Fuel Expense	15,000.00	15,000.00	1,514.70	8,339.94	0.00	6,660.06	44.40 %
001-0400-5210	Service & Repair - Vehicle	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	100.00 %
001-0400-5225	Insurance Expense - Vehicle	5,200.00	5,097.30	0.00	4,815.25	0.00	282.05	5.53 %
	Category: E20 - Vehicle Expense Total:	**24,700.00**	**24,597.30**	**1,514.70**	**13,155.19**	**0.00**	**11,442.11**	**46.52%**
Category: E30 - Supply Expense								
001-0400-5350	Postage Expense	600.00	600.00	56.11	279.29	125.00	195.71	32.62 %
	Category: E30 - Supply Expense Total:	**600.00**	**600.00**	**56.11**	**279.29**	**125.00**	**195.71**	**32.62%**
Category: E40 - Operations Expense								
001-0400-5535	Sales Tax Expense	2,000.00	3,500.00	0.00	2,150.00	0.00	1,350.00	38.57 %
	Category: E40 - Operations Expense Total:	**2,000.00**	**3,500.00**	**0.00**	**2,150.00**	**0.00**	**1,350.00**	**38.57%**
Category: E55 - Professional Services								
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
001-0400-5586	Prof Services - Other	36,000.00	36,000.00	3,080.00	16,220.00	6,160.00	13,620.00	37.83 %
	Category: E55 - Professional Services Total:	**41,000.00**	**41,000.00**	**3,080.00**	**16,220.00**	**6,160.00**	**18,620.00**	**45.41%**

City of Bryant, Arkansas
APERS - Schedule of City's Contributions and Proportinate Share of the Net Pension Liability
Last Seven Fiscal Years

Arkansas Public Retirement System (APERS) Reports ended June 30 of the year noted (so the June 30, 2022 report is due out the same time as this report and therefore not available)

Fiscal Year	Actuarial Determined Contribution (ADC)	Actual Contribution	Contribution Deficiency or excess	Covered Payroll	Actual Contribution as a % of Covered Payroll	City's Proportion of the Net Pension Liability	City Proportionate Share of the Net Pension Liability	City Proportionate Share of the Net Pension Liability as a % of Its Covered Payroll	Plan Fiduciary Net Position as a % of the total Pension Liability
2016	$468,816	$468,816	-	$3,192,086	15%	0.00%	$38,738.90	134%	0.48%
2017	525,466	525,466	-	3,584,771	15%	0.20%	5,195,937	145%	
2018	572,463	572,463	-	3,905,607	15%	0.21%	4,570,741	117%	
2019	645,949	645,949	- 10,346.00	4,245,515	10,346.00 15%	391.14	5,315,585.69	125%	71.43 %
2020	710,556	710,556	- 10,346.00	5,016,237	10,346.00 14%	391.14	6,806,965	136%	71.43%
2021	$736,398	$736,398	-	4,577,850	16%	0.24%	$1,850,685	40%	
2022				$5,261,966					

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. Plan Fiduciary Net Position as a % of the total Pension Liability is being investigated for inclusion for the years shown in a later report.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E60 - Miscellaneous Expense								
001-0400-5604	Hardware - New & Renewals	2,500.00	2,500.00	0.00	657.04	0.00	1,842.96	73.72 %
001-0400-5608	Software - New & Renewals	15,605.00	15,605.00	0.00	13,030.87	0.00	2,574.13	16.50 %
	Category: E60 - Miscellaneous Expense Total:	**18,105.00**	**18,105.00**	**0.00**	**13,687.91**	**0.00**	**4,417.09**	**24.40%**
Category: E72 - Bond Expense								
001-0400-5840	Principal for Loans	68,800.00	68,800.00	4,874.67	45,590.77	0.00	23,209.23	33.73 %
	Category: E72 - Bond Expense Total:	**68,800.00**	**68,800.00**	**4,874.67**	**45,590.77**	**0.00**	**23,209.23**	**33.73%**
Category: E80 - Fixed Assets								
001-0400-5808	Cap Assets - Vehicles	0.00	7,000.00	0.00	6,906.30	0.00	93.70	1.34 %
001-0400-5810	Fixed Assets - Equipment	0.00	31,926.88	0.00	31,832.60	0.00	94.28	0.30 %
	Category: E80 - Fixed Assets Total:	**0.00**	**38,926.88**	**0.00**	**38,738.90**	**0.00**	**187.98**	**0.48%**
Category: E85 - Interest Expense								
001-0400-5850	Interest Expense	645,949	645,949	391.14	5,315,585.69	0.00	7,390.31	71.43 %
	Category: E85 - Interest Expense Total:	**- 10,346.00**	**10,346.00**	**391.14**	**2,955.69**	**0.00**	**7,390.31**	**71.43%**
	Expense Total:	**1,080,755.42**	**1,127,303.60**	**83,665.12**	**658,969.07**	**6,885.00**	**461,449.53**	**40.93%**
	Department: 0400 - Parks Surplus (Deficit):	**338,997.58**	**592,449.40**	**295,973.23**	**473,161.28**	**-6,885.00**	**-126,173.12**	**21.30%**
Department: 0410 - Parks - Mills Park & Pool								
Revenue								
Category: R50 - Sale of Services								
001-0410-4500	Mills Pool-Admin/Concessions	1,000.00	1,000.00	28.00	650.99	0.00	-349.01	34.90 %
001-0410-4532	Admissions	70,000.00	70,000.00	13,149.00	60,466.51	0.00	-9,533.49	13.62 %
001-0410-4534	Pavillion Fees	10,000.00	10,000.00	390.00	3,970.00	0.00	-6,030.00	60.30 %
	Category: R50 - Sale of Services Total:	**81,000.00**	**81,000.00**	**13,567.00**	**65,087.50**	**0.00**	**-15,912.50**	**19.65%**
	Revenue Total:	**81,000.00**	**81,000.00**	**13,567.00**	**65,087.50**	**0.00**	**-15,912.50**	**19.65%**
Expense								
Category: E01 - Personnel Expense								
001-0410-5001	Part Time Labor	25,500.00	25,500.00	9,495.89	16,310.66	0.00	9,189.34	36.04 %
001-0410-5020	FICA Expense	1,950.75	1,950.75	726.46	1,247.81	0.00	702.94	36.03 %
001-0410-5022	Unemployment Expense	0.00	0.00	28.52	48.97	0.00	-48.97	0.00 %
	Category: E01 - Personnel Expense Total:	**27,450.75**	**27,450.75**	**10,250.87**	**17,607.44**	**0.00**	**9,843.31**	**35.86%**
Category: E10 - Building & Grounds Exp								
001-0410-5102	Repairs & Maint - Building	2,000.00	2,000.00	0.00	485.00	0.00	1,515.00	75.75 %
001-0410-5104	Repairs & Maint - Grounds	13,000.00	17,285.13	4,791.09	13,914.06	0.00	3,371.07	19.50 %
001-0410-5105	Repairs & Maint - Pool	5,000.00	5,000.00	2,913.86	5,660.42	4,323.58	-4,984.00	-99.68 %
001-0410-5110	Utilities - Electric	7,000.00	16,000.00	924.64	5,836.15	0.00	10,163.85	63.52 %
001-0410-5111	Utilities - Gas	150.00	150.00	10.25	72.87	0.00	77.13	51.42 %
001-0410-5112	Utilities - Water	1,500.00	6,000.00	0.00	1,700.83	1,139.49	3,159.68	52.66 %
001-0410-5115	Com Exp - Tel Landline.Interne	0.00	0.00	171.87	1,237.24	0.00	-1,237.24	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0410-5120	Insurance - Property	500.00	600.00	0.00	0.00	0.00	600.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**29,150.00**	**47,035.13**	**8,811.71**	**28,906.57**	**5,463.07**	**12,665.49**	**26.93%**
Category: E30 - Supply Expense								
001-0410-5308	Supplies - Concession	100.00	100.00	46.00	66.00	0.00	34.00	34.00 %
001-0410-5328	Supplies - Pools	12,000.00	12,000.00	4,361.48	12,032.42	271.56	-303.98	-2.53 %
	Category: E30 - Supply Expense Total:	**12,100.00**	**12,100.00**	**4,407.48**	**12,098.42**	**271.56**	**-269.98**	**-2.23%**
Category: E80 - Fixed Assets								
001-0410-5816	Capital Assets - Infrastructure	0.00	981,883.80	4,600.00	565,037.91	371,003.56	45,842.33	4.67 %
	Category: E80 - Fixed Assets Total:	**0.00**	**981,883.80**	**4,600.00**	**565,037.91**	**371,003.56**	**45,842.33**	**4.67%**
	Expense Total:	**68,700.75**	**1,068,469.68**	**28,070.06**	**623,650.34**	**376,738.19**	**68,081.15**	**6.37%**
	Department: 0410 - Parks - Mills Park & Pool Surplus (Deficit):	**12,299.25**	**-987,469.68**	**-14,503.06**	**-558,562.84**	**-376,738.19**	**52,168.65**	**5.28%**
Department: 0420 - Parks - Midland								
Revenue								
Category: R74 - Sponsorships								
001-0420-4740	User Agre Fees/Sponsors	24,000.00	24,000.00	0.00	16,375.00	0.00	-7,625.00	31.77 %
	Category: R74 - Sponsorships Total:	**24,000.00**	**24,000.00**	**0.00**	**16,375.00**	**0.00**	**-7,625.00**	**31.77%**
	Revenue Total:	**24,000.00**	**24,000.00**	**0.00**	**16,375.00**	**0.00**	**-7,625.00**	**31.77%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0420-5104	Repairs & Maint - Grounds	29,000.00	30,600.00	3,620.79	14,828.59	0.00	15,771.41	51.54 %
001-0420-5110	Utilities - Electric	18,744.00	14,744.00	1,211.17	10,226.33	0.00	4,517.67	30.64 %
001-0420-5112	Utilities - Water	1,380.00	1,380.00	0.00	728.79	134.86	516.35	37.42 %
	Category: E10 - Building & Grounds Exp Total:	**49,124.00**	**46,724.00**	**4,831.96**	**25,783.71**	**134.86**	**20,805.43**	**44.53%**
	Expense Total:	**49,124.00**	**46,724.00**	**4,831.96**	**25,783.71**	**134.86**	**20,805.43**	**44.53%**
	Department: 0420 - Parks - Midland Surplus (Deficit):	**-25,124.00**	**-22,724.00**	**-4,831.96**	**-9,408.71**	**-134.86**	**13,180.43**	**58.00%**
Department: 0430 - Parks - Bishop								
Revenue								
Category: R30 - Membership Fees								
001-0430-4300	Membership Family	335,000.00	180,000.00	18,089.75	109,648.00	0.00	-70,352.00	39.08 %
001-0430-4304	Membership Silver Sneakers	54,000.00	54,000.00	6,369.00	39,135.00	0.00	-14,865.00	27.53 %
	Category: R30 - Membership Fees Total:	**389,000.00**	**234,000.00**	**24,458.75**	**148,783.00**	**0.00**	**-85,217.00**	**36.42%**
Category: R33 - Rental Fees								
001-0430-4332	Equipment Rental	44,545.00	44,545.00	3,927.50	35,377.50	0.00	-9,167.50	20.58 %
001-0430-4340	Room Rental Party Room	18,000.00	18,000.00	1,705.00	9,170.00	0.00	-8,830.00	49.06 %
001-0430-4350	Use Agreement Fees	26,450.00	26,450.00	200.00	21,455.00	0.00	-4,995.00	18.88 %
001-0430-4354	Tournaments	65,000.00	65,000.00	12,410.00	36,395.00	0.00	-28,605.00	44.01 %
	Category: R33 - Rental Fees Total:	**153,995.00**	**153,995.00**	**18,242.50**	**102,397.50**	**0.00**	**-51,597.50**	**33.51%**

City of Bryant, Arkansas
OPEB - Schedule of City's Changes and related ratios
Last Five Fiscal Years

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

Fiscal Year	Service Cost	Interest	Benefit Payments	Covered-employee Payroll	Assumption Changes	Net Change in total OPEB Liability	Total OPEB Liability	Liability as a % of Covered Payroll
2018	$67,863	$34,893	($21,485)	$8,583,864	($151,352)	($70,081)	$1,634,122	12%
2019	62,085	39,738	(8,952)	8,996,661	49,457	142,308	1,776,430	13%
2020	86,528	40,404	(7,162)	9,089,284	150,740	268,275)	1,108,155	12%
2021	$98,470	$23,208	($10,262)	9,332,298	($22,199)	$90,220	$1,398,375	13%
2022				$10,403,881				

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. 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.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R36 - Park Program Fees								
001-0430-4364	Basketball	63,000.00	63,000.00	350.00	4,121.00	0.00	-58,879.00	93.46 %
001-0430-4366	BASS Swim Program	38,000.00	38,000.00	350.00	3,215.00	0.00	-34,785.00	91.54 %
001-0430-4382	Pool Swim Lessons	55,000.00	55,000.00	8,283.80	53,463.80	0.00	-1,536.20	2.79 %
	Category: R36 - Park Program Fees Total:	**156,000.00**	**156,000.00**	**8,983.80**	**60,799.80**	**0.00**	**-95,200.20**	**61.03%**
Category: R50 - Sale of Services								
001-0430-4500	Concessions - Bishop	55,000.00	55,000.00	18,570.25	48,182.25	0.00	-6,817.75	12.40 %
001-0430-4514	Daily Admissions Adults	35,000.00	35,000.00	6,460.00	28,368.00	0.00	-6,632.00	18.95 %
001-0430-4530	Merchandise Sales	1,000.00	1,000.00	18.00	433.00	0.00	-567.00	56.70 %
001-0430-4534	Red Cross Programs	12,000.00	12,000.00	168.00	8,533.00	0.00	-3,467.00	28.89 %
	Category: R50 - Sale of Services Total:	**103,000.00**	**103,000.00**	**25,216.25**	**85,516.25**	**0.00**	**-17,483.75**	**16.97%**
Category: R60 - Miscellaneous Revenue								
001-0430-4600	Miscellaneous Revenue	5,000.00	5,000.00	2,832.00	7,528.37	0.00	2,528.37	150.57 %
	Category: R60 - Miscellaneous Revenue Total:	**5,000.00**	**5,000.00**	**2,832.00**	**7,528.37**	**0.00**	**2,528.37**	**50.57%**
Category: R74 - Sponsorships								
001-0430-4740	User Agre Fees/Sponsors	98,500.00	98,500.00	0.00	19,203.00	0.00	-79,297.00	80.50 %
	Category: R74 - Sponsorships Total:	**98,500.00**	**98,500.00**	**0.00**	**19,203.00**	**0.00**	**-79,297.00**	**80.50%**
	Revenue Total:	**905,495.00**	**750,495.00**	**79,733.30**	**424,227.92**	**0.00**	**-326,267.08**	**43.47%**
Expense								
Category: E01 - Personnel Expense								
001-0430-5000	Salary Expense	402,102.42	402,102.42	32,178.23	231,686.30	0.00	170,416.12	42.38 %
001-0430-5001	Part Time Labor	219,300.00	219,300.00	27,200.68	169,411.84	0.00	49,888.16	22.75 %
001-0430-5010	Overtime Expense	5,000.00	5,000.00	760.84	4,632.68	0.00	367.32	7.35 %
001-0430-5020	FICA Expense	47,913.13	47,913.13	5,120.98	32,482.53	0.00	15,430.60	32.21 %
001-0430-5022	Unemployment Expense	1,540.00	1,540.00	94.51	793.80	0.00	746.20	48.45 %
001-0430-5025	Worker's Comp Expense	4,200.00	7,050.00	0.00	7,017.44	0.00	32.56	0.46 %
001-0430-5030	APERS Expense	62,354.79	62,354.79	5,012.97	35,906.81	0.00	26,447.98	42.42 %
001-0430-5040	Health Insurance Expense	72,492.72	72,492.72	5,717.75	40,122.25	0.00	32,370.47	44.65 %
001-0430-5050	Physical & Drug Screen Exp	1,200.00	1,200.00	431.45	538.94	0.00	661.06	55.09 %
001-0430-5055	Uniform Expense	4,000.00	4,000.00	0.00	1,318.07	0.00	2,681.93	67.05 %
	Category: E01 - Personnel Expense Total:	**820,103.06**	**822,953.06**	**76,517.41**	**523,910.66**	**0.00**	**299,042.40**	**36.34%**
Category: E10 - Building & Grounds Exp								
001-0430-5102	Repairs & Maint - Building	55,400.00	55,400.00	4,474.36	36,443.91	20,558.76	-1,602.67	-2.89 %
001-0430-5104	Repairs & Maint - Grounds	101,500.00	155,500.00	189.93	25,427.28	0.00	130,072.72	83.65 %
001-0430-5105	Repairs & Maint - Pool	55,000.00	55,000.00	4,556.27	33,234.37	0.00	21,765.63	39.57 %
001-0430-5106	Repairs & Maint - Splash Pad	7,000.00	7,000.00	423.02	624.29	0.00	6,375.71	91.08 %
001-0430-5110	Utilities - Electric	245,000.00	285,000.00	21,008.08	132,192.09	0.00	152,807.91	53.62 %
001-0430-5111	Utilities - Gas	38,000.00	57,500.00	2,669.37	35,062.44	0.00	22,437.56	39.02 %
001-0430-5112	Utilities - Water	8,984.00	8,984.00	0.00	2,697.38	831.57	5,455.05	60.72 %
001-0430-5115	Com Exp - Tel Landline.Interne	21,804.00	21,804.00	2,361.57	13,229.83	1,380.00	7,194.17	32.99 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0430-5116	Communication Exp - Cellular	6,240.00	6,240.00	436.66	3,057.59	0.00	3,182.41	51.00 %
001-0430-5120	Insurance - Property	40,000.00	61,200.00	0.00	0.00	0.00	61,200.00	100.00 %
001-0430-5130	Sanitation	42,000.00	42,000.00	11,613.56	26,929.43	4,000.00	11,070.57	26.36 %
001-0430-5140	Supplies - B&G	2,000.00	2,000.00	49.86	5,219.46	0.00	-3,219.46	-160.97 %
001-0430-5142	Janitorial Supplies and Main	25,000.00	25,000.00	381.82	19,948.41	0.00	5,051.59	20.21 %
	Category: E10 - Building & Grounds Exp Total:	**647,928.00**	**782,628.00**	**48,164.50**	**334,066.48**	**26,770.33**	**421,791.19**	**53.89%**
Category: E20 - Vehicle Expense								
001-0430-5212	Service & Repair - Equipment	10,000.00	10,000.00	1,818.24	6,741.72	0.00	3,258.28	32.58 %
	Category: E20 - Vehicle Expense Total:	**10,000.00**	**10,000.00**	**1,818.24**	**6,741.72**	**0.00**	**3,258.28**	**32.58%**
Category: E30 - Supply Expense								
001-0430-5300	Supplies - Office	2,500.00	2,500.00	547.29	1,960.98	0.00	539.02	21.56 %
001-0430-5308	Supplies - Concession	40,000.00	40,000.00	1,288.01	35,811.89	0.00	4,188.11	10.47 %
001-0430-5330	Supplies - Park Programs	14,000.00	14,000.00	0.00	6,699.89	0.00	7,300.11	52.14 %
001-0430-5332	Supplies - Resale Merchandise	1,000.00	1,000.00	4.00	43.00	0.00	957.00	95.70 %
	Category: E30 - Supply Expense Total:	**57,500.00**	**57,500.00**	**1,839.30**	**44,515.76**	**0.00**	**12,984.24**	**22.58%**
Category: E40 - Operations Expense								
001-0430-5460	BASS Program Expense	8,000.00	8,000.00	640.00	6,089.59	0.00	1,910.41	23.88 %
001-0430-5461	Aquatic Program Expense	6,500.00	6,500.00	0.00	5,456.91	252.00	791.09	12.17 %
001-0430-5475	Credit Card Fees	9,780.00	9,780.00	1,253.94	5,956.11	0.00	3,823.89	39.10 %
001-0430-5480	Dues & Subscriptions	1,843.40	1,843.40	336.00	1,833.15	0.00	10.25	0.56 %
001-0430-5485	Inspections & Monitoring	5,000.00	5,000.00	0.00	303.25	0.00	4,696.75	93.94 %
	Category: E40 - Operations Expense Total:	**31,123.40**	**31,123.40**	**2,229.94**	**19,639.01**	**252.00**	**11,232.39**	**36.09%**
Category: E55 - Professional Services								
001-0430-5553	Prof Services - Advertising	3,500.00	2,000.00	0.00	0.00	627.56	1,372.44	68.62 %
001-0430-5585	Prof Services - Basketball	38,000.00	38,000.00	0.00	28,757.00	0.00	9,243.00	24.32 %
001-0430-5586	Prof Services - Other	87,000.00	87,000.00	7,461.75	36,415.62	0.00	50,584.38	58.14 %
001-0430-5587	Prof Services - Aerobic Instr	62,220.00	37,220.00	1,730.00	12,805.00	0.00	24,415.00	65.60 %
001-0430-5589	Prof Services - Printing	5,000.00	5,000.00	0.00	257.11	87.90	4,654.99	93.10 %
	Category: E55 - Professional Services Total:	**195,720.00**	**169,220.00**	**9,191.75**	**78,234.73**	**715.46**	**90,269.81**	**53.34%**
Category: E80 - Fixed Assets								
001-0430-5816	Capital Assets - Infrastructure	0.00	8,000.00	0.00	7,934.21	0.00	65.79	0.82 %
	Category: E80 - Fixed Assets Total:	**0.00**	**8,000.00**	**0.00**	**7,934.21**	**0.00**	**65.79**	**0.82%**
	Expense Total:	**1,762,374.46**	**1,881,424.46**	**139,761.14**	**1,015,042.57**	**27,737.79**	**838,644.10**	**44.57%**
	Department: 0430 - Parks - Bishop Surplus (Deficit):	**-856,879.46**	**-1,130,929.46**	**-60,027.84**	**-590,814.65**	**-27,737.79**	**512,377.02**	**45.31%**
Department: 0440 - Parks - Alcoa								
Revenue								
Category: R36 - Park Program Fees								
001-0440-4260	Parks Rental	1,000.00	1,000.00	0.00	1,375.00	0.00	375.00	137.50 %
	Category: R36 - Park Program Fees Total:	**1,000.00**	**1,000.00**	**0.00**	**1,375.00**	**0.00**	**375.00**	**37.50%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R74 - Sponsorships								
001-0440-4740	User Agre Fees/Sponsors	5,000.00	5,000.00	0.00	0.00	0.00	-5,000.00	100.00 %
	Category: R74 - Sponsorships Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**-5,000.00**	**100.00%**
	Revenue Total:	**6,000.00**	**6,000.00**	**0.00**	**1,375.00**	**0.00**	**-4,625.00**	**77.08%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0440-5104	Repairs & Maint - Grounds	15,000.00	15,000.00	119.82	3,939.02	0.00	11,060.98	73.74 %
001-0440-5110	Utilities - Electric	3,500.00	9,100.00	923.98	6,506.33	0.00	2,593.67	28.50 %
001-0440-5112	Utilities - Water	1,056.00	1,056.00	0.00	461.49	100.29	494.22	46.80 %
	Category: E10 - Building & Grounds Exp Total:	**19,556.00**	**25,156.00**	**1,043.80**	**10,906.84**	**100.29**	**14,148.87**	**56.24%**
	Expense Total:	**19,556.00**	**25,156.00**	**1,043.80**	**10,906.84**	**100.29**	**14,148.87**	**56.24%**
	Department: 0440 - Parks - Alcoa Surplus (Deficit):	**-13,556.00**	**-19,156.00**	**-1,043.80**	**-9,531.84**	**-100.29**	**9,523.87**	**49.72%**
Department: 0450 - Parks - Ashley								
Revenue								
Category: R36 - Park Program Fees								
001-0450-4260	Parks Rental	5,000.00	5,000.00	262.50	4,600.00	0.00	-400.00	8.00 %
	Category: R36 - Park Program Fees Total:	**5,000.00**	**5,000.00**	**262.50**	**4,600.00**	**0.00**	**-400.00**	**8.00%**
	Revenue Total:	**5,000.00**	**5,000.00**	**262.50**	**4,600.00**	**0.00**	**-400.00**	**8.00%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0450-5104	Repairs & Maint - Grounds	8,000.00	8,000.00	0.00	724.92	0.00	7,275.08	90.94 %
001-0450-5110	Utilities - Electric	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**13,000.00**	**13,000.00**	**0.00**	**724.92**	**0.00**	**12,275.08**	**94.42%**
	Expense Total:	**13,000.00**	**13,000.00**	**0.00**	**724.92**	**0.00**	**12,275.08**	**94.42%**
	Department: 0450 - Parks - Ashley Surplus (Deficit):	**-8,000.00**	**-8,000.00**	**262.50**	**3,875.08**	**0.00**	**11,875.08**	**148.44%**
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
001-0500-4156	Fire Rescue Funds	700.00	700.00	0.00	1,316.01	0.00	616.01	188.00 %
	Category: R15 - Taxes - Property Total:	**700.00**	**700.00**	**0.00**	**1,316.01**	**0.00**	**616.01**	**88.00%**
Category: R20 - Licenses Permits & Fees								
001-0500-4256	Burn Permit	0.00	0.00	150.00	900.00	0.00	900.00	0.00 %
	Category: R20 - Licenses Permits & Fees Total:	**0.00**	**0.00**	**150.00**	**900.00**	**0.00**	**900.00**	**0.00%**
Category: R33 - Rental Fees								
001-0500-4350	Use Agreement Fees	18,000.00	21,450.00	1,540.00	14,210.12	0.00	-7,239.88	33.75 %
	Category: R33 - Rental Fees Total:	**18,000.00**	**21,450.00**	**1,540.00**	**14,210.12**	**0.00**	**-7,239.88**	**33.75%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R60 - Miscellaneous Revenue								
001-0500-4600	Miscellaneous Revenue	250.00	250.00	0.00	1,693.86	0.00	1,443.86	677.54 %
	Category: R60 - Miscellaneous Revenue Total:	**250.00**	**250.00**	**0.00**	**1,693.86**	**0.00**	**1,443.86**	**577.54%**
Category: R62 - Intergovernmental Tsfrs								
001-0500-4627	Xfer Designated Tax	1,577,502.00	1,577,502.00	131,459.00	920,213.00	0.00	-657,289.00	41.67 %
001-0500-4629	Xfer Fire Special Tax	2,366,253.00	2,366,253.00	197,188.00	1,380,316.00	0.00	-985,937.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**3,943,755.00**	**3,943,755.00**	**328,647.00**	**2,300,529.00**	**0.00**	**-1,643,226.00**	**41.67%**
	Revenue Total:	**3,962,705.00**	**3,966,155.00**	**330,337.00**	**2,318,648.99**	**0.00**	**-1,647,506.01**	**41.54%**
Expense								
Category: E01 - Personnel Expense								
001-0500-5000	Salary Expense	2,649,878.60	2,649,878.60	228,067.24	1,488,146.70	0.00	1,161,731.90	43.84 %
001-0500-5005	SWB Reimbursement	214,853.00	214,853.00	17,904.42	125,330.94	0.00	89,522.06	41.67 %
001-0500-5010	Overtime Expense	227,977.06	227,977.06	38,455.14	184,344.79	0.00	43,632.27	19.14 %
001-0500-5020	FICA Expense	44,904.80	44,904.80	4,023.79	25,502.21	0.00	19,402.59	43.21 %
001-0500-5022	Unemployment Expense	3,000.00	3,000.00	39.78	1,088.80	0.00	1,911.20	63.71 %
001-0500-5025	Worker's Comp Expense	62,000.00	62,700.00	0.00	62,693.57	0.00	6.43	0.01 %
001-0500-5030	APERS Expense	7,847.52	7,847.52	596.86	4,521.02	0.00	3,326.50	42.39 %
001-0500-5035	LOPFI Expense	678,391.58	678,391.58	63,337.38	396,266.58	0.00	282,125.00	41.59 %
001-0500-5036	LOPFI Perm Advance	-170,000.00	-170,000.00	0.00	0.00	0.00	-170,000.00	100.00 %
001-0500-5040	Health Insurance Expense	539,232.96	539,232.96	41,119.92	286,798.24	0.00	252,434.72	46.81 %
001-0500-5050	Physical & Drug Screen Exp	7,000.00	7,000.00	824.20	929.89	0.00	6,070.11	86.72 %
001-0500-5055	Uniform Expense	20,000.00	20,000.00	3,276.12	13,927.74	24.00	6,048.26	30.24 %
001-0500-5060	Travel & Training Expense	35,500.00	35,500.00	5,737.50	9,986.89	0.00	25,513.11	71.87 %
001-0500-5061	Training Aids	1,800.00	1,800.00	316.05	1,640.76	76.91	82.33	4.57 %
	Category: E01 - Personnel Expense Total:	**4,322,385.52**	**4,323,085.52**	**403,698.40**	**2,601,178.13**	**100.91**	**1,721,806.48**	**39.83%**
Category: E10 - Building & Grounds Exp								
001-0500-5102	Repairs & Maint - Building	35,000.00	56,900.00	6,452.85	40,460.18	1,726.49	14,713.33	25.86 %
001-0500-5110	Utilities - Electric	39,900.00	54,900.00	4,496.67	24,169.55	0.00	30,730.45	55.98 %
001-0500-5111	Utilities - Gas	5,500.00	5,500.00	205.82	5,206.35	0.00	293.65	5.34 %
001-0500-5112	Utilities - Water	7,000.00	7,000.00	40.70	2,633.33	696.36	3,670.31	52.43 %
001-0500-5115	Com Exp - Tel Landline.Interne	27,927.96	27,927.96	2,941.48	15,873.85	1,995.00	10,059.11	36.02 %
001-0500-5116	Communication Exp - Cellular	9,780.00	9,780.00	779.72	5,459.03	0.00	4,320.97	44.18 %
001-0500-5120	Insurance - Property	30,530.00	27,730.00	0.00	0.00	0.00	27,730.00	100.00 %
001-0500-5130	Sanitation	2,900.00	2,900.00	131.80	1,462.76	0.00	1,437.24	49.56 %
001-0500-5141	Pest/Chem/Seed/Fert	2,000.00	2,000.00	0.00	532.36	0.00	1,467.64	73.38 %
001-0500-5142	Janitorial Supplies and Main	13,500.00	13,500.00	1,479.01	8,164.68	531.46	4,803.86	35.58 %
001-0500-5145	Tools	2,200.00	2,200.00	178.26	1,260.07	96.60	843.33	38.33 %
	Category: E10 - Building & Grounds Exp Total:	**176,237.96**	**210,337.96**	**16,706.31**	**105,222.16**	**5,045.91**	**100,069.89**	**47.58%**
Category: E20 - Vehicle Expense								
001-0500-5200	Fuel Expense	36,000.00	36,000.00	2,687.05	22,401.24	0.00	13,598.76	37.77 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0500-5210	Service & Repair - Vehicle	2,500.00	2,500.00	0.00	238.98	97.66	2,163.36	86.53 %
001-0500-5212	Service & Repair - Equipment	3,000.00	3,000.00	3,281.42	3,510.44	173.16	-683.60	-22.79 %
001-0500-5216	Service & Repair - Apparatus	42,000.00	45,450.00	3,358.31	21,074.54	544.77	23,830.69	52.43 %
001-0500-5218	Tire Expense	7,000.00	7,000.00	0.00	80.00	0.00	6,920.00	98.86 %
001-0500-5225	Insurance Expense - Vehicle	23,000.00	21,810.97	0.00	19,976.28	0.00	1,834.69	8.41 %
001-0500-5230	Radios	5,500.00	5,500.00	19.78	420.06	0.00	5,079.94	92.36 %
	Category: E20 - Vehicle Expense Total:	**119,000.00**	**121,260.97**	**9,346.56**	**67,701.54**	**815.59**	**52,743.84**	**43.50%**
Category: E30 - Supply Expense								
001-0500-5300	Supplies - Office	3,250.00	3,250.00	17.18	648.19	137.70	2,464.11	75.82 %
001-0500-5302	Supplies - Kitchen	1,200.00	1,200.00	190.45	742.95	21.19	435.86	36.32 %
001-0500-5306	Supplies - Food Allowance	65,700.00	65,700.00	5,030.66	28,178.31	4,203.56	33,318.13	50.71 %
001-0500-5318	Supplies - Foam	1,500.00	1,500.00	1,489.91	1,489.91	0.00	10.09	0.67 %
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	2,000.00	82.41	706.83	102.91	1,190.26	59.51 %
001-0500-5323	Material and Maint	1,800.00	113,420.00	0.00	112,892.07	9.72	518.21	0.46 %
001-0500-5350	Postage Expense	150.00	150.00	56.11	307.02	125.00	-282.02	-188.01 %
	Category: E30 - Supply Expense Total:	**75,600.00**	**187,220.00**	**6,866.72**	**144,965.28**	**4,600.08**	**37,654.64**	**20.11%**
Category: E40 - Operations Expense								
001-0500-5480	Dues & Subscriptions	1,000.00	1,000.00	0.00	730.38	0.00	269.62	26.96 %
001-0500-5530	Safety Program	13,000.00	13,000.00	9,455.85	9,455.85	0.00	3,544.15	27.26 %
	Category: E40 - Operations Expense Total:	**14,000.00**	**14,000.00**	**9,455.85**	**10,186.23**	**0.00**	**3,813.77**	**27.24%**
Category: E55 - Professional Services								
001-0500-5553	Prof Services - Advertising	1,000.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0500-5574	Prof Services - GIS	600.00	600.00	0.00	0.00	0.00	600.00	100.00 %
001-0500-5589	Prof Services - Printing	500.00	500.00	0.00	13.58	0.00	486.42	97.28 %
	Category: E55 - Professional Services Total:	**2,100.00**	**1,600.00**	**0.00**	**13.58**	**0.00**	**1,586.42**	**99.15%**
Category: E60 - Miscellaneous Expense								
001-0500-5604	Hardware - New & Renewals	11,100.00	11,100.00	0.00	0.00	0.00	11,100.00	100.00 %
001-0500-5608	Software - New & Renewals	2,425.00	2,425.00	0.00	6,335.43	0.00	-3,910.43	-161.25 %
	Category: E60 - Miscellaneous Expense Total:	**13,525.00**	**13,525.00**	**0.00**	**6,335.43**	**0.00**	**7,189.57**	**53.16%**
Category: E72 - Bond Expense								
001-0500-5840	Principal for Loans	113,148.00	113,148.00	13,951.61	43,890.83	0.00	69,257.17	61.21 %
	Category: E72 - Bond Expense Total:	**113,148.00**	**113,148.00**	**13,951.61**	**43,890.83**	**0.00**	**69,257.17**	**61.21%**
Category: E80 - Fixed Assets								
001-0500-5808	Cap Assets - Vehicles	8,600.00	8,600.00	0.00	4,286.16	0.00	4,313.84	50.16 %
001-0500-5816	Capital Assets - Infrastructure	0.00	12,440.20	0.00	11,114.52	0.00	1,325.68	10.66 %
	Category: E80 - Fixed Assets Total:	**8,600.00**	**21,040.20**	**0.00**	**15,400.68**	**0.00**	**5,639.52**	**26.80%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E85 - Interest Expense								
001-0500-5850	Interest Expense	51,080.00	51,080.00	2,733.00	36,094.41	0.00	14,985.59	29.34 %
	Category: E85 - Interest Expense Total:	**51,080.00**	**51,080.00**	**2,733.00**	**36,094.41**	**0.00**	**14,985.59**	**29.34%**
	Expense Total:	**4,895,676.48**	**5,056,297.65**	**462,758.45**	**3,030,988.27**	**10,562.49**	**2,014,746.89**	**39.85%**
	Department: 0500 - Fire Surplus (Deficit):	**-932,971.48**	**-1,090,142.65**	**-132,421.45**	**-712,339.28**	**-10,562.49**	**367,240.88**	**33.69%**
Department: 0510 - Fire - Springhill Vol								
Revenue								
Category: R15 - Taxes - Property								
001-0510-4153	Springhill VFD Assessment	55,000.00	55,000.00	1,249.44	38,791.76	0.00	-16,208.24	29.47 %
	Category: R15 - Taxes - Property Total:	**55,000.00**	**55,000.00**	**1,249.44**	**38,791.76**	**0.00**	**-16,208.24**	**29.47%**
	Revenue Total:	**55,000.00**	**55,000.00**	**1,249.44**	**38,791.76**	**0.00**	**-16,208.24**	**29.47%**
Expense								
Category: E30 - Supply Expense								
001-0510-5323	Material and Maint	15,000.00	54,479.59	7,600.37	48,288.35	0.00	6,191.24	11.36 %
	Category: E30 - Supply Expense Total:	**15,000.00**	**54,479.59**	**7,600.37**	**48,288.35**	**0.00**	**6,191.24**	**11.36%**
	Expense Total:	**15,000.00**	**54,479.59**	**7,600.37**	**48,288.35**	**0.00**	**6,191.24**	**11.36%**
	Department: 0510 - Fire - Springhill Vol Surplus (Deficit):	**40,000.00**	**520.41**	**-6,350.93**	**-9,496.59**	**0.00**	**-10,017.00**	**1,924.83%**
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
001-0600-4422	Intoximeter Revenue	780.00	780.00	67.14	469.98	0.00	-310.02	39.75 %
	Category: R40 - Fines & Forfeitures Total:	**780.00**	**780.00**	**67.14**	**469.98**	**0.00**	**-310.02**	**39.75%**
Category: R60 - Miscellaneous Revenue								
001-0600-4600	Miscellaneous Revenue	12,000.00	15,199.52	0.00	9,578.81	0.00	-5,620.71	36.98 %
	Category: R60 - Miscellaneous Revenue Total:	**12,000.00**	**15,199.52**	**0.00**	**9,578.81**	**0.00**	**-5,620.71**	**36.98%**
Category: R62 - Intergovernmental Tsfrs								
001-0600-4627	Xfer Designated Tax	1,577,502.00	1,577,502.00	131,459.00	920,213.00	0.00	-657,289.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,577,502.00**	**1,577,502.00**	**131,459.00**	**920,213.00**	**0.00**	**-657,289.00**	**41.67%**
Category: R66 - Sale of Equipment								
001-0600-4900	Sale of Fixed Assets	25,000.00	25,000.00	0.00	0.00	0.00	-25,000.00	100.00 %
	Category: R66 - Sale of Equipment Total:	**25,000.00**	**25,000.00**	**0.00**	**0.00**	**0.00**	**-25,000.00**	**100.00%**
Category: R70 - Grant Revenue								
001-0600-4700	Grant - Police DUI/Step	26,700.00	26,700.00	733.66	17,629.69	0.00	-9,070.31	33.97 %
001-0600-4702	Grant Revenue	4,500.00	4,500.00	0.00	7,500.00	0.00	3,000.00	166.67 %
001-0600-4704	Grant - JAG Equip	2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00 %
	Category: R70 - Grant Revenue Total:	**33,700.00**	**33,700.00**	**733.66**	**25,129.69**	**0.00**	**-8,570.31**	**25.43%**
	Revenue Total:	**1,648,982.00**	**1,652,181.52**	**132,259.80**	**955,391.48**	**0.00**	**-696,790.04**	**42.17%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E01 - Personnel Expense								
001-0600-5000	Salary Expense	2,254,674.39	2,254,674.39	240,763.02	1,469,986.44	0.00	784,687.95	34.80 %
001-0600-5005	SWB Reimbursement	214,853.00	214,853.00	17,904.42	125,330.94	0.00	89,522.06	41.67 %
001-0600-5010	Overtime Expense	65,000.00	65,000.00	5,073.58	16,221.47	0.00	48,778.53	75.04 %
001-0600-5020	FICA Expense	189,695.10	189,695.10	18,608.76	113,891.23	0.00	75,803.87	39.96 %
001-0600-5022	Unemployment Expense	2,700.00	2,700.00	10.71	1,057.57	0.00	1,642.43	60.83 %
001-0600-5025	Worker's Comp Expense	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00	100.00 %
001-0600-5030	APERS Expense	12,448.69	12,448.69	965.52	7,259.53	0.00	5,189.16	41.68 %
001-0600-5035	LOPFI Expense	575,847.60	575,847.60	51,638.85	340,045.72	0.00	235,801.88	40.95 %
001-0600-5036	LOPFI Prem Advance	-155,000.00	-155,000.00	0.00	0.00	0.00	-155,000.00	100.00 %
001-0600-5040	Health Insurance Expense	475,093.44	475,093.44	33,041.76	232,333.18	0.00	242,760.26	51.10 %
001-0600-5050	Physical & Drug Screen Exp	3,000.00	3,000.00	207.00	1,358.00	175.00	1,467.00	48.90 %
001-0600-5055	Uniform Expense	20,000.00	20,000.00	1,068.17	8,430.34	1,202.99	10,366.67	51.83 %
001-0600-5056	Uniform Expenses - PR Benefit	15,480.00	15,480.00	1,320.00	11,310.00	0.00	4,170.00	26.94 %
001-0600-5057	Uniform Expense - New Officer	20,000.00	20,000.00	287.98	11,275.37	2,061.69	6,662.94	33.31 %
001-0600-5060	Travel & Training Expense	35,000.00	35,000.00	883.78	15,463.26	39.43	19,497.31	55.71 %
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:	**3,746,292.22**	**3,746,292.22**	**371,773.55**	**2,353,963.05**	**3,479.11**	**1,388,850.06**	**37.07%**
Category: E10 - Building & Grounds Exp								
001-0600-5102	Repairs & Maint - Building	15,000.00	31,500.00	2,263.73	19,120.33	686.84	11,692.83	37.12 %
001-0600-5110	Utilities - Electric	13,992.00	13,992.00	3,209.45	16,459.74	0.00	-2,467.74	-17.64 %
001-0600-5111	Utilities - Gas	1,100.00	1,100.00	44.41	2,437.85	0.00	-1,337.85	-121.62 %
001-0600-5112	Utilities - Water	1,600.00	1,600.00	0.00	1,028.07	457.47	114.46	7.15 %
001-0600-5115	Com Exp - Tel Landline.Interne	27,328.92	18,628.92	1,528.05	6,901.52	1,410.00	10,317.40	55.38 %
001-0600-5116	Communication Exp - Cellular	47,580.00	47,580.00	4,125.71	26,473.06	2,034.36	19,072.58	40.09 %
001-0600-5120	Insurance - Property	4,733.00	16,133.00	0.00	0.00	0.00	16,133.00	100.00 %
001-0600-5130	Sanitation	780.00	780.00	131.80	833.41	0.00	-53.41	-6.85 %
001-0600-5142	Janitorial Supplies and Main	5,000.00	5,000.00	847.00	3,545.72	545.49	908.79	18.18 %
	Category: E10 - Building & Grounds Exp Total:	**117,113.92**	**136,313.92**	**12,150.15**	**76,799.70**	**5,134.16**	**54,380.06**	**39.89%**
Category: E20 - Vehicle Expense								
001-0600-5200	Fuel Expense	186,000.00	186,000.00	12,941.00	89,957.82	0.00	96,042.18	51.64 %
001-0600-5210	Service & Repair - Vehicle	50,000.00	53,199.52	91,941.12	125,884.37	5,647.26	-78,332.11	-147.24 %
001-0600-5212	Service & Repair - Equipment	1,500.00	1,500.00	0.00	201.43	0.00	1,298.57	86.57 %
001-0600-5213	Equipment Repairs	3,000.00	3,000.00	0.00	32.95	0.00	2,967.05	98.90 %
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	6,539.52	0.00	8,460.48	56.40 %
001-0600-5225	Insurance Expense - Vehicle	30,000.00	38,813.54	0.00	33,881.56	0.00	4,931.98	12.71 %
001-0600-5230	Radios	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Category: E20 - Vehicle Expense Total:	**291,250.00**	**303,263.06**	**104,882.12**	**256,497.65**	**5,647.26**	**41,118.15**	**13.56%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E30 - Supply Expense								
001-0600-5300	Supplies - Office	6,000.00	6,000.00	249.80	2,660.27	1,047.87	2,291.86	38.20 %
001-0600-5310	Supplies - Weapons	20,000.00	20,000.00	69.42	69.42	0.00	19,930.58	99.65 %
001-0600-5312	Supplies - Ammunition	19,600.00	19,600.00	0.00	13,370.72	774.37	5,454.91	27.83 %
001-0600-5314	Supplies - Vests	10,000.00	10,000.00	0.00	3,725.68	931.42	5,342.90	53.43 %
001-0600-5322	Supplies - Operating - CID	2,900.00	2,900.00	0.00	1,824.64	0.00	1,075.36	37.08 %
001-0600-5350	Postage Expense	800.00	800.00	69.66	241.12	125.00	433.88	54.24 %
001-0600-5380	Prisoner Care Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E30 - Supply Expense Total:	**59,800.00**	**59,800.00**	**388.88**	**21,891.85**	**2,878.66**	**35,029.49**	**58.58%**
Category: E40 - Operations Expense								
001-0600-5480	Dues & Subscriptions	2,000.00	2,000.00	179.00	959.00	0.00	1,041.00	52.05 %
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	5,900.00	0.00	2,783.49	112.10	3,004.41	50.92 %
001-0600-5530	Safety Program	2,000.00	2,000.00	0.00	1,696.00	0.00	304.00	15.20 %
001-0600-5531	Radios - Police	1,200.00	1,980.00	0.00	0.00	780.00	1,200.00	60.61 %
	Category: E40 - Operations Expense Total:	**11,100.00**	**11,880.00**	**179.00**	**5,438.49**	**892.10**	**5,549.41**	**46.71%**
Category: E55 - Professional Services								
001-0600-5553	Prof Services - Advertising	1,000.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0600-5586	Prof Services - Other	6,000.00	6,000.00	458.91	2,120.52	0.00	3,879.48	64.66 %
001-0600-5589	Prof Services - Printing	500.00	500.00	82.41	311.56	0.00	188.44	37.69 %
	Category: E55 - Professional Services Total:	**7,500.00**	**7,000.00**	**541.32**	**2,432.08**	**0.00**	**4,567.92**	**65.26%**
Category: E60 - Miscellaneous Expense								
001-0600-5604	Hardware - New & Renewals	38,000.00	38,000.00	0.00	1,307.49	0.00	36,692.51	96.56 %
001-0600-5608	Software - New & Renewals	46,025.00	46,025.00	0.00	43,507.35	150.00	2,367.65	5.14 %
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	0.00	0.00	337.57	462.43	57.80 %
	Category: E60 - Miscellaneous Expense Total:	**85,325.00**	**85,325.00**	**0.00**	**44,814.84**	**487.57**	**40,022.59**	**46.91%**
Category: E70 - Grant Expense								
001-0600-5700	Grant Expense	4,500.00	4,500.00	0.00	5,790.29	0.00	-1,290.29	-28.67 %
001-0600-5705	Grant Expense - DUI/Step	26,700.00	26,700.00	154.56	6,076.73	0.00	20,623.27	77.24 %
	Category: E70 - Grant Expense Total:	**31,200.00**	**31,200.00**	**154.56**	**11,867.02**	**0.00**	**19,332.98**	**61.96%**
Category: E72 - Bond Expense								
001-0600-5840	Principal for Loans	828,881.63	926,293.34	46,109.57	320,940.98	97,411.71	507,940.65	54.84 %
	Category: E72 - Bond Expense Total:	**828,881.63**	**926,293.34**	**46,109.57**	**320,940.98**	**97,411.71**	**507,940.65**	**54.84%**
Category: E80 - Fixed Assets								
001-0600-5808	Cap Assets - Vehicles	0.00	0.00	0.00	190,313.06	0.00	-190,313.06	0.00 %
001-0600-5810	Fixed Assets - Equipment	0.00	0.00	539,770.28	675,730.93	7,525.18	-683,256.11	0.00 %
001-0600-5820	Right to Use Asset	0.00	0.00	42,527.04	42,527.04	0.00	-42,527.04	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**582,297.32**	**908,571.03**	**7,525.18**	**-916,096.21**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E85 - Interest Expense								
001-0600-5850	Interest Expense	95,872.22	98,663.51	2,880.86	21,992.02	2,791.29	73,880.20	74.88 %
	Category: E85 - Interest Expense Total:	**95,872.22**	**98,663.51**	**2,880.86**	**21,992.02**	**2,791.29**	**73,880.20**	**74.88%**
	Expense Total:	**5,274,334.99**	**5,406,031.05**	**1,121,357.33**	**4,025,208.71**	**126,247.04**	**1,254,575.30**	**23.21%**
	Department: 0600 - Police Surplus (Deficit):	**-3,625,352.99**	**-3,753,849.53**	**-989,097.53**	**-3,069,817.23**	**-126,247.04**	**557,785.26**	**14.86%**
Department: 0610 - Police - Dispatch								
Revenue								
Category: R60 - Miscellaneous Revenue								
001-0610-4650	Emerg Telephone Service Rev	238,000.00	238,000.00	0.00	170,087.87	0.00	-67,912.13	28.53 %
	Category: R60 - Miscellaneous Revenue Total:	**238,000.00**	**238,000.00**	**0.00**	**170,087.87**	**0.00**	**-67,912.13**	**28.53%**
	Revenue Total:	**238,000.00**	**238,000.00**	**0.00**	**170,087.87**	**0.00**	**-67,912.13**	**28.53%**
Expense								
Category: E01 - Personnel Expense								
001-0610-5000	Salary Expense	363,002.21	363,002.21	27,915.28	177,177.32	0.00	185,824.89	51.19 %
001-0610-5010	Overtime Expense	80,000.00	80,000.00	7,469.60	53,437.95	0.00	26,562.05	33.20 %
001-0610-5020	FICA Expense	33,889.68	33,889.68	2,653.51	17,158.37	0.00	16,731.31	49.37 %
001-0610-5022	Unemployment Expense	840.00	840.00	20.40	221.18	0.00	618.82	73.67 %
001-0610-5025	Worker's Comp Expense	10,000.00	16,000.00	0.00	30,234.16	0.00	-14,234.16	-88.96 %
001-0610-5030	APERS Expense	61,217.17	61,217.17	5,375.92	35,134.30	0.00	26,082.87	42.61 %
001-0610-5040	Health Insurance Expense	79,868.76	79,868.76	5,493.66	42,497.82	0.00	37,370.94	46.79 %
	Category: E01 - Personnel Expense Total:	**628,817.82**	**634,817.82**	**48,928.37**	**355,861.10**	**0.00**	**278,956.72**	**43.94%**
Category: E55 - Professional Services								
001-0610-5565	Prof Services - Dispatch	1,950.00	1,950.00	0.00	95.80	0.00	1,854.20	95.09 %
	Category: E55 - Professional Services Total:	**1,950.00**	**1,950.00**	**0.00**	**95.80**	**0.00**	**1,854.20**	**95.09%**
Category: E64 - Reimbursement								
001-0610-5650	Emerg Telephone Service Exp	67,640.00	67,640.00	16,526.73	138,423.80	25,839.92	-96,623.72	-142.85 %
	Category: E64 - Reimbursement Total:	**67,640.00**	**67,640.00**	**16,526.73**	**138,423.80**	**25,839.92**	**-96,623.72**	**-142.85%**
Category: E80 - Fixed Assets								
001-0610-5808	Fixed Assets - Vehicles	0.00	0.00	0.00	2,183.22	0.00	-2,183.22	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**0.00**	**2,183.22**	**0.00**	**-2,183.22**	**0.00%**
	Expense Total:	**698,407.82**	**704,407.82**	**65,455.10**	**496,563.92**	**25,839.92**	**182,003.98**	**25.84%**
	Department: 0610 - Police - Dispatch Surplus (Deficit):	**-460,407.82**	**-466,407.82**	**-65,455.10**	**-326,476.05**	**-25,839.92**	**114,091.85**	**24.46%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0620 - Police - SRO								
Revenue								
Category: R64 - Reimbursement								
001-0620-4640	Reimbursement Rev- SRO	293,000.00	293,000.00	0.00	175,078.75	0.00	-117,921.25	40.25 %
	Category: R64 - Reimbursement Total:	**293,000.00**	**293,000.00**	**0.00**	**175,078.75**	**0.00**	**-117,921.25**	**40.25%**
	Revenue Total:	**293,000.00**	**293,000.00**	**0.00**	**175,078.75**	**0.00**	**-117,921.25**	**40.25%**
Expense								
Category: E01 - Personnel Expense								
001-0620-5000	Salary Expense	374,744.66	374,744.66	37,681.03	254,304.34	0.00	120,440.32	32.14 %
001-0620-5010	Overtime Expense	1,000.00	1,000.00	0.00	3,807.58	0.00	-2,807.58	-280.76 %
001-0620-5020	FICA Expense	28,759.77	28,759.77	2,815.77	19,329.15	0.00	9,430.62	32.79 %
001-0620-5022	Unemployment Expense	480.00	480.00	0.00	177.03	0.00	302.97	63.12 %
001-0620-5025	Worker's Comp Expense	7,000.00	7,900.00	0.00	7,838.51	0.00	61.49	0.78 %
001-0620-5035	LOPFI Expense	90,150.26	90,150.26	9,093.85	62,094.54	0.00	28,055.72	31.12 %
001-0620-5036	LOPFI Prem Advance	-22,000.00	-22,000.00	0.00	0.00	0.00	-22,000.00	100.00 %
001-0620-5040	Health Insurance Expense	97,361.76	97,361.76	8,029.12	52,707.10	0.00	44,654.66	45.86 %
001-0620-5050	Physical & Drug Screen Exp	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0620-5056	Uniform Expenses	9,000.00	9,000.00	210.00	2,772.66	727.56	5,499.78	61.11 %
001-0620-5060	Travel & Training Expense	15,000.00	15,000.00	0.00	7,628.65	5,701.40	1,669.95	11.13 %
	Category: E01 - Personnel Expense Total:	**601,996.45**	**602,896.45**	**57,829.77**	**410,659.56**	**6,428.96**	**185,807.93**	**30.82%**
Category: E10 - Building & Grounds Exp								
001-0620-5116	Communication Exp - Cellular	9,600.00	9,600.00	728.80	5,102.50	0.00	4,497.50	46.85 %
	Category: E10 - Building & Grounds Exp Total:	**9,600.00**	**9,600.00**	**728.80**	**5,102.50**	**0.00**	**4,497.50**	**46.85%**
Category: E60 - Miscellaneous Expense								
001-0620-5608	Software - New & Renewals	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
	Category: E60 - Miscellaneous Expense Total:	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**2,500.00**	**100.00%**
	Expense Total:	**614,096.45**	**614,996.45**	**58,558.57**	**415,762.06**	**6,428.96**	**192,805.43**	**31.35%**
	Department: 0620 - Police - SRO Surplus (Deficit):	**-321,096.45**	**-321,996.45**	**-58,558.57**	**-240,683.31**	**-6,428.96**	**74,884.18**	**23.26%**
Department: 0630 - Police - K9								
Expense								
Category: E30 - Supply Expense								
001-0630-5306	Supplies - Food Allowance	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	100.00 %
	Category: E30 - Supply Expense Total:	**1,800.00**	**1,800.00**	**0.00**	**0.00**	**0.00**	**1,800.00**	**100.00%**
Category: E40 - Operations Expense								
001-0630-5500	K9 Training	5,500.00	5,500.00	598.00	1,616.56	0.00	3,883.44	70.61 %
	Category: E40 - Operations Expense Total:	**5,500.00**	**5,500.00**	**598.00**	**1,616.56**	**0.00**	**3,883.44**	**70.61%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E55 - Professional Services								
001-0630-5592	Prof Services - Veterinarian	3,000.00	3,000.00	0.00	639.20	0.00	2,360.80	78.69 %
	Category: E55 - Professional Services Total:	**3,000.00**	**3,000.00**	**0.00**	**639.20**	**0.00**	**2,360.80**	**78.69%**
	Expense Total:	**10,300.00**	**10,300.00**	**598.00**	**2,255.76**	**0.00**	**8,044.24**	**78.10%**
	Department: 0630 - Police - K9 Total:	**10,300.00**	**10,300.00**	**598.00**	**2,255.76**	**0.00**	**8,044.24**	**78.10%**
	Fund: 001 - General Fund Surplus (Deficit):	**160,002.44**	**-1,257,900.41**	**-480,464.53**	**-1,245,820.66**	**-730,613.52**	**-718,533.77**	**-57.12%**
Fund: 002 - Sales Tax Fund								
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
002-0100-4105	One Cent Sales Tax	6,310,008.00	6,310,008.00	559,152.81	3,750,782.67	0.00	-2,559,225.33	40.56 %
	Category: R10 - Taxes - Sales Total:	**6,310,008.00**	**6,310,008.00**	**559,152.81**	**3,750,782.67**	**0.00**	**-2,559,225.33**	**40.56%**
	Revenue Total:	**6,310,008.00**	**6,310,008.00**	**559,152.81**	**3,750,782.67**	**0.00**	**-2,559,225.33**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
002-0100-5620	Xfer to General	6,310,008.00	6,310,008.00	525,834.00	3,680,838.00	0.00	2,629,170.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**6,310,008.00**	**6,310,008.00**	**525,834.00**	**3,680,838.00**	**0.00**	**2,629,170.00**	**41.67%**
	Expense Total:	**6,310,008.00**	**6,310,008.00**	**525,834.00**	**3,680,838.00**	**0.00**	**2,629,170.00**	**41.67%**
	Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**33,318.81**	**69,944.67**	**0.00**	**69,944.67**	**0.00%**
	Fund: 002 - Sales Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**33,318.81**	**69,944.67**	**0.00**	**69,944.67**	**0.00%**
Fund: 003 - Franchise Fees Fund								
Department: 0100 - Administration								
Revenue								
Category: R50 - Sale of Services								
003-0100-4502	AT&T / SW Bell Franchise Fee	150,000.00	150,000.00	0.00	25,653.63	0.00	-124,346.37	82.90 %
003-0100-4506	Centerpoint Energy Franchise Fee	200,000.00	200,000.00	7,837.36	271,515.24	0.00	71,515.24	135.76 %
003-0100-4508	Fidelity Franchise Fee	15,000.00	15,000.00	0.00	17,031.12	0.00	2,031.12	113.54 %
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	75,000.00	0.00	35,090.44	0.00	-39,909.56	53.21 %
003-0100-4526	Entergy Franchise Fee	600,000.00	600,000.00	73,517.70	364,698.63	0.00	-235,301.37	39.22 %
003-0100-4528	First Electric Franchise Fee	275,000.00	275,000.00	32,378.39	222,600.27	0.00	-52,399.73	19.05 %
003-0100-4564	Windstream Franchise Fee	15,000.00	15,000.00	3,622.51	9,485.39	0.00	-5,514.61	36.76 %
	Category: R50 - Sale of Services Total:	**1,330,000.00**	**1,330,000.00**	**117,355.96**	**946,074.72**	**0.00**	**-383,925.28**	**28.87%**
	Revenue Total:	**1,330,000.00**	**1,330,000.00**	**117,355.96**	**946,074.72**	**0.00**	**-383,925.28**	**28.87%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0100-5620	Xfer to General	175,000.00	175,000.00	14,583.33	102,083.31	0.00	72,916.69	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**175,000.00**	**175,000.00**	**14,583.33**	**102,083.31**	**0.00**	**72,916.69**	**41.67%**
	Expense Total:	**175,000.00**	**175,000.00**	**14,583.33**	**102,083.31**	**0.00**	**72,916.69**	**41.67%**
	Department: 0100 - Administration Surplus (Deficit):	**1,155,000.00**	**1,155,000.00**	**102,772.63**	**843,991.41**	**0.00**	**-311,008.59**	**26.93%**
Department: 0800 - Street								
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0800-5622	Xfer to Fund 185	649,000.20	649,000.20	52,973.07	371,625.43	0.00	277,374.77	42.74 %
	Category: E62 - Intergovernmental Tsfr Total:	**649,000.20**	**649,000.20**	**52,973.07**	**371,625.43**	**0.00**	**277,374.77**	**42.74%**
	Expense Total:	**649,000.20**	**649,000.20**	**52,973.07**	**371,625.43**	**0.00**	**277,374.77**	**42.74%**
	Department: 0800 - Street Total:	**649,000.20**	**649,000.20**	**52,973.07**	**371,625.43**	**0.00**	**277,374.77**	**42.74%**
	Fund: 003 - Franchise Fees Fund Surplus (Deficit):	**505,999.80**	**505,999.80**	**49,799.56**	**472,365.98**	**0.00**	**-33,633.82**	**6.65%**
Fund: 005 - Designated Tax Fund								
Department: 0200 - Animal Control								
Revenue								
Category: R10 - Taxes - Sales								
005-0200-4100	Designated Tax - AC	631,002.00	631,002.00	55,915.28	375,078.27	0.00	-255,923.73	40.56 %
	Category: R10 - Taxes - Sales Total:	**631,002.00**	**631,002.00**	**55,915.28**	**375,078.27**	**0.00**	**-255,923.73**	**40.56%**
	Revenue Total:	**631,002.00**	**631,002.00**	**55,915.28**	**375,078.27**	**0.00**	**-255,923.73**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0200-5620	Xfer to General - AC	631,002.00	631,002.00	52,583.00	368,081.00	0.00	262,921.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**631,002.00**	**631,002.00**	**52,583.00**	**368,081.00**	**0.00**	**262,921.00**	**41.67%**
	Expense Total:	**631,002.00**	**631,002.00**	**52,583.00**	**368,081.00**	**0.00**	**262,921.00**	**41.67%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**3,332.28**	**6,997.27**	**0.00**	**6,997.27**	**0.00%**
Department: 0400 - Parks								
Revenue								
Category: R10 - Taxes - Sales								
005-0400-4100	Designated Tax - Park	631,002.00	631,002.00	55,915.28	375,078.27	0.00	-255,923.73	40.56 %
	Category: R10 - Taxes - Sales Total:	**631,002.00**	**631,002.00**	**55,915.28**	**375,078.27**	**0.00**	**-255,923.73**	**40.56%**
	Revenue Total:	**631,002.00**	**631,002.00**	**55,915.28**	**375,078.27**	**0.00**	**-255,923.73**	**40.56%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0400-5620	Xfer to General - Park	631,002.00	631,002.00	52,583.00	368,081.00	0.00	262,921.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**631,002.00**	**631,002.00**	**52,583.00**	**368,081.00**	**0.00**	**262,921.00**	**41.67%**
	Expense Total:	**631,002.00**	**631,002.00**	**52,583.00**	**368,081.00**	**0.00**	**262,921.00**	**41.67%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**3,332.28**	**6,997.27**	**0.00**	**6,997.27**	**0.00%**
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
005-0500-4100	Designated Tax - Fire	1,577,502.00	1,577,502.00	139,788.20	937,695.67	0.00	-639,806.33	40.56 %
	Category: R10 - Taxes - Sales Total:	**1,577,502.00**	**1,577,502.00**	**139,788.20**	**937,695.67**	**0.00**	**-639,806.33**	**40.56%**
	Revenue Total:	**1,577,502.00**	**1,577,502.00**	**139,788.20**	**937,695.67**	**0.00**	**-639,806.33**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0500-5620	Xfer to General - Fire	1,577,502.00	1,577,502.00	131,459.00	920,213.00	0.00	657,289.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,577,502.00**	**1,577,502.00**	**131,459.00**	**920,213.00**	**0.00**	**657,289.00**	**41.67%**
	Expense Total:	**1,577,502.00**	**1,577,502.00**	**131,459.00**	**920,213.00**	**0.00**	**657,289.00**	**41.67%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**8,329.20**	**17,482.67**	**0.00**	**17,482.67**	**0.00%**
Department: 0600 - Police								
Revenue								
Category: R10 - Taxes - Sales								
005-0600-4100	Designated Tax - Police	1,577,502.00	1,577,502.00	139,788.20	937,695.67	0.00	-639,806.33	40.56 %
	Category: R10 - Taxes - Sales Total:	**1,577,502.00**	**1,577,502.00**	**139,788.20**	**937,695.67**	**0.00**	**-639,806.33**	**40.56%**
	Revenue Total:	**1,577,502.00**	**1,577,502.00**	**139,788.20**	**937,695.67**	**0.00**	**-639,806.33**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0600-5620	Xfer to General - Police	1,577,502.00	1,577,502.00	131,459.00	920,213.00	0.00	657,289.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,577,502.00**	**1,577,502.00**	**131,459.00**	**920,213.00**	**0.00**	**657,289.00**	**41.67%**
	Expense Total:	**1,577,502.00**	**1,577,502.00**	**131,459.00**	**920,213.00**	**0.00**	**657,289.00**	**41.67%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**8,329.20**	**17,482.67**	**0.00**	**17,482.67**	**0.00%**
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
005-0800-4100	Designated Tax - Street	1,893,000.00	1,893,000.00	167,745.85	1,125,234.79	0.00	-767,765.21	40.56 %
	Category: R10 - Taxes - Sales Total:	**1,893,000.00**	**1,893,000.00**	**167,745.85**	**1,125,234.79**	**0.00**	**-767,765.21**	**40.56%**
	Revenue Total:	**1,893,000.00**	**1,893,000.00**	**167,745.85**	**1,125,234.79**	**0.00**	**-767,765.21**	**40.56%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0800-5622	Xfer to Street	1,893,000.00	1,893,000.00	157,750.00	1,104,250.00	0.00	788,750.00	41.67 %
Category: E62 - Intergovernmental Tsfr Total:		**1,893,000.00**	**1,893,000.00**	**157,750.00**	**1,104,250.00**	**0.00**	**788,750.00**	**41.67%**
Expense Total:		**1,893,000.00**	**1,893,000.00**	**157,750.00**	**1,104,250.00**	**0.00**	**788,750.00**	**41.67%**
Department: 0800 - Street Surplus (Deficit):		**0.00**	**0.00**	**9,995.85**	**20,984.79**	**0.00**	**20,984.79**	**0.00%**
Fund: 005 - Designated Tax Fund Surplus (Deficit):		**0.00**	**0.00**	**33,318.81**	**69,944.67**	**0.00**	**69,944.67**	**0.00%**
Fund: 007 - Investment Account								
Department: 0100 - Administration								
Revenue								
Category: R85 - Interest Revenue								
007-0100-4850	Interest Revenue	0.00	0.00	0.55	3,151.57	0.00	3,151.57	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**0.55**	**3,151.57**	**0.00**	**3,151.57**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**0.55**	**3,151.57**	**0.00**	**3,151.57**	**0.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
007-0100-5626	Xfer to Other	0.00	0.00	500,000.00	1,360,536.60	0.00	-1,360,536.60	0.00 %
Category: E62 - Intergovernmental Tsfr Total:		**0.00**	**0.00**	**500,000.00**	**1,360,536.60**	**0.00**	**-1,360,536.60**	**0.00%**
Category: E85 - Interest Expense								
007-0100-5855	Loss	0.00	0.00	-2,807.55	-25,679.20	0.00	25,679.20	0.00 %
Category: E85 - Interest Expense Total:		**0.00**	**0.00**	**-2,807.55**	**-25,679.20**	**0.00**	**25,679.20**	**0.00%**
Expense Total:		**0.00**	**0.00**	**497,192.45**	**1,334,857.40**	**0.00**	**-1,334,857.40**	**0.00%**
Department: 0100 - Administration Surplus (Deficit):		**0.00**	**0.00**	**-497,191.90**	**-1,331,705.83**	**0.00**	**-1,331,705.83**	**0.00%**
Fund: 007 - Investment Account Surplus (Deficit):		**0.00**	**0.00**	**-497,191.90**	**-1,331,705.83**	**0.00**	**-1,331,705.83**	**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	32,500.00	0.00	984.42	0.00	31,515.58	96.97 %
	Category: E55 - Professional Services Total:	**2,500.00**	**32,500.00**	**0.00**	**984.42**	**0.00**	**31,515.58**	**96.97%**
	Expense Total:	**2,500.00**	**32,500.00**	**0.00**	**984.42**	**0.00**	**31,515.58**	**96.97%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**-30,000.00**	**0.00**	**-984.42**	**0.00**	**29,015.58**	**96.72%**
	Fund: 020 - Animal Control Donation Surplus (Deficit):	**0.00**	**-30,000.00**	**0.00**	**-984.42**	**0.00**	**29,015.58**	**96.72%**
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	820.00	9,650.00	0.00	-61,600.00	86.46 %
030-0300-4406	Act 1256 District Court Rev	330,000.00	330,000.00	17,139.14	139,822.16	0.00	-190,177.84	57.63 %
	Category: R40 - Fines & Forfeitures Total:	**401,250.00**	**401,250.00**	**17,959.14**	**149,472.16**	**0.00**	**-251,777.84**	**62.75%**
	Revenue Total:	**401,250.00**	**401,250.00**	**17,959.14**	**149,472.16**	**0.00**	**-251,777.84**	**62.75%**
Expense								
Category: E01 - Personnel Expense								
030-0300-5072	Act 1256 Judge Retirement	5,200.00	5,200.00	394.84	2,763.88	0.00	2,436.12	46.85 %
	Category: E01 - Personnel Expense Total:	**5,200.00**	**5,200.00**	**394.84**	**2,763.88**	**0.00**	**2,436.12**	**46.85%**
Category: E40 - Operations Expense								
030-0300-5400	Act 316 of 1991 Expense	250.00	250.00	18.12	126.84	0.00	123.16	49.26 %
030-0300-5415	Act 918 of 1983 Expense	17,500.00	17,500.00	1,342.64	9,398.48	0.00	8,101.52	46.29 %
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	140,500.00	10,741.60	75,191.20	0.00	65,308.80	46.48 %
030-0300-5430	Act 1256 Court Costs	15,250.00	15,250.00	1,181.04	8,267.28	0.00	6,982.72	45.79 %
030-0300-5435	Act 1256 City Attorney	28,500.00	28,500.00	2,190.68	15,334.76	0.00	13,165.24	46.19 %
030-0300-5440	Act 1256 DFA (State)	167,150.00	167,150.00	56.48	24,153.54	0.00	142,996.46	85.55 %
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	26,000.00	1,966.60	13,766.20	0.00	12,233.80	47.05 %
030-0300-5495	Act 1256 Intoximeter Expense	900.00	900.00	67.14	469.98	0.00	430.02	47.78 %
	Category: E40 - Operations Expense Total:	**396,050.00**	**396,050.00**	**17,564.30**	**146,708.28**	**0.00**	**249,341.72**	**62.96%**
	Expense Total:	**401,250.00**	**401,250.00**	**17,959.14**	**149,472.16**	**0.00**	**251,777.84**	**62.75%**
	Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Fund: 030 - Act 1256 of 1995 Court 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: 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	2,470.00	20,142.50	0.00	-15,857.50	44.05 %
	Category: R40 - Fines & Forfeitures Total:	**36,000.00**	**36,000.00**	**2,470.00**	**20,142.50**	**0.00**	**-15,857.50**	**44.05%**
	Revenue Total:	**36,000.00**	**36,000.00**	**2,470.00**	**20,142.50**	**0.00**	**-15,857.50**	**44.05%**
Expense								
Category: E60 - Miscellaneous Expense								
031-0300-5608	Software - New & Renewals	36,000.00	36,000.00	6,450.00	17,844.40	10,767.18	7,388.42	20.52 %
	Category: E60 - Miscellaneous Expense Total:	**36,000.00**	**36,000.00**	**6,450.00**	**17,844.40**	**10,767.18**	**7,388.42**	**20.52%**
	Expense Total:	**36,000.00**	**36,000.00**	**6,450.00**	**17,844.40**	**10,767.18**	**7,388.42**	**20.52%**
	Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**-3,980.00**	**2,298.10**	**-10,767.18**	**-8,469.08**	**0.00%**
	Fund: 031 - Act 1809 of 2001 Court Auto Surplus (Deficit):	**0.00**	**0.00**	**-3,980.00**	**2,298.10**	**-10,767.18**	**-8,469.08**	**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	788,751.00	788,751.00	69,894.10	468,847.83	0.00	-319,903.17	40.56 %
	Category: R10 - Taxes - Sales Total:	**788,751.00**	**788,751.00**	**69,894.10**	**468,847.83**	**0.00**	**-319,903.17**	**40.56%**
	Revenue Total:	**788,751.00**	**788,751.00**	**69,894.10**	**468,847.83**	**0.00**	**-319,903.17**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
045-0400-5620	Xfer to General	788,751.00	788,751.00	65,729.00	460,103.00	0.00	328,648.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**788,751.00**	**788,751.00**	**65,729.00**	**460,103.00**	**0.00**	**328,648.00**	**41.67%**
	Expense Total:	**788,751.00**	**788,751.00**	**65,729.00**	**460,103.00**	**0.00**	**328,648.00**	**41.67%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**4,165.10**	**8,744.83**	**0.00**	**8,744.83**	**0.00%**
	Fund: 045 - Park 1/8 SalesTax O & M Surplus (Deficit):	**0.00**	**0.00**	**4,165.10**	**8,744.83**	**0.00**	**8,744.83**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire								
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
051-0500-4150	State Turnback	20,000.00	20,000.00	9,417.74	25,392.06	0.00	5,392.06	126.96 %
	Category: R15 - Taxes - Property Total:	**20,000.00**	**20,000.00**	**9,417.74**	**25,392.06**	**0.00**	**5,392.06**	**26.96%**
	Revenue Total:	**20,000.00**	**20,000.00**	**9,417.74**	**25,392.06**	**0.00**	**5,392.06**	**26.96%**

		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	20,000.00	56,702.05	9,918.20	47,823.38	0.00	8,878.67	15.66 %
	Category: E40 - Operations Expense Total:	**20,000.00**	**56,702.05**	**9,918.20**	**47,823.38**	**0.00**	**8,878.67**	**15.66%**
	Expense Total:	**20,000.00**	**56,702.05**	**9,918.20**	**47,823.38**	**0.00**	**8,878.67**	**15.66%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**-36,702.05**	**-500.46**	**-22,431.32**	**0.00**	**14,270.73**	**38.88%**
	Fund: 051 - Act 833 of 1991 Fire Surplus (Deficit):	**0.00**	**-36,702.05**	**-500.46**	**-22,431.32**	**0.00**	**14,270.73**	**38.88%**
Fund: 055 - Fire 3/8 SalesTax								
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
055-0500-4120	Fire 3/8 Sales Tax	2,366,253.00	2,366,253.00	209,682.31	1,406,543.47	0.00	-959,709.53	40.56 %
	Category: R10 - Taxes - Sales Total:	**2,366,253.00**	**2,366,253.00**	**209,682.31**	**1,406,543.47**	**0.00**	**-959,709.53**	**40.56%**
	Revenue Total:	**2,366,253.00**	**2,366,253.00**	**209,682.31**	**1,406,543.47**	**0.00**	**-959,709.53**	**40.56%**
Expense								
Category: E62 - Intergovernmental Tsfr								
055-0500-5620	Xfer to General	2,366,253.00	2,366,253.00	197,188.00	1,380,316.00	0.00	985,937.00	41.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**2,366,253.00**	**2,366,253.00**	**197,188.00**	**1,380,316.00**	**0.00**	**985,937.00**	**41.67%**
	Expense Total:	**2,366,253.00**	**2,366,253.00**	**197,188.00**	**1,380,316.00**	**0.00**	**985,937.00**	**41.67%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**12,494.31**	**26,227.47**	**0.00**	**26,227.47**	**0.00%**
	Fund: 055 - Fire 3/8 SalesTax Surplus (Deficit):	**0.00**	**0.00**	**12,494.31**	**26,227.47**	**0.00**	**26,227.47**	**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	1,342.64	9,398.48	0.00	-5,601.52	37.34 %
	Category: R40 - Fines & Forfeitures Total:	**15,000.00**	**15,000.00**	**1,342.64**	**9,398.48**	**0.00**	**-5,601.52**	**37.34%**
	Revenue Total:	**15,000.00**	**15,000.00**	**1,342.64**	**9,398.48**	**0.00**	**-5,601.52**	**37.34%**
Expense								
Category: E60 - Miscellaneous Expense								
061-0600-5600	Miscellaneous Expense	15,000.00	15,000.00	0.00	6,317.32	0.00	8,682.68	57.88 %
	Category: E60 - Miscellaneous Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**6,317.32**	**0.00**	**8,682.68**	**57.88%**
	Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**6,317.32**	**0.00**	**8,682.68**	**57.88%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,342.64**	**3,081.16**	**0.00**	**3,081.16**	**0.00%**
	Fund: 061 - Act 918 of 1983 Police Surplus (Deficit):	**0.00**	**0.00**	**1,342.64**	**3,081.16**	**0.00**	**3,081.16**	**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	325.93	1,917.34	0.00	-10,082.66	84.02 %
	Category: R40 - Fines & Forfeitures Total:	**12,000.00**	**12,000.00**	**325.93**	**1,917.34**	**0.00**	**-10,082.66**	**84.02%**
	Revenue Total:	**12,000.00**	**12,000.00**	**325.93**	**1,917.34**	**0.00**	**-10,082.66**	**84.02%**
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**	**325.93**	**1,917.34**	**0.00**	**1,917.34**	**0.00%**
	Fund: 062 - Act 988 of 1991 Emerg Veh Surplus (Deficit):	**0.00**	**0.00**	**325.93**	**1,917.34**	**0.00**	**1,917.34**	**0.00%**
Fund: 066 - Federal Drug Control								
Department: 0600 - Police								
Revenue								
Category: R85 - Interest Revenue								
066-0600-4850	Interest Revenue	0.00	0.00	0.00	1.21	0.00	1.21	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**0.00**	**1.21**	**0.00**	**1.21**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**0.00**	**1.21**	**0.00**	**1.21**	**0.00%**
	Department: 0600 - Police Total:	**0.00**	**0.00**	**0.00**	**1.21**	**0.00**	**1.21**	**0.00%**
	Fund: 066 - Federal Drug Control Total:	**0.00**	**0.00**	**0.00**	**1.21**	**0.00**	**1.21**	**0.00%**
Fund: 068 - State Drug Control								
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
068-0600-4418	Drug Seizure Revenue	2,500.00	2,500.00	1,206.50	1,206.50	0.00	-1,293.50	51.74 %
	Category: R40 - Fines & Forfeitures Total:	**2,500.00**	**2,500.00**	**1,206.50**	**1,206.50**	**0.00**	**-1,293.50**	**51.74%**
Category: R85 - Interest Revenue								
068-0600-4850	Interest Revenue	0.00	0.00	0.00	0.97	0.00	0.97	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**0.00**	**0.97**	**0.00**	**0.97**	**0.00%**
	Revenue Total:	**2,500.00**	**2,500.00**	**1,206.50**	**1,207.47**	**0.00**	**-1,292.53**	**51.70%**

		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	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
	Category: E60 - Miscellaneous Expense Total:	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**2,500.00**	**100.00%**
	Expense Total:	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**2,500.00**	**100.00%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,206.50**	**1,207.47**	**0.00**	**1,207.47**	**0.00%**
	Fund: 068 - State Drug Control Surplus (Deficit):	**0.00**	**0.00**	**1,206.50**	**1,207.47**	**0.00**	**1,207.47**	**0.00%**
Fund: 080 - Street Fund								
Department: 0140 - Stormwater								
Expense								
Category: E01 - Personnel Expense								
080-0140-5000	Salary Expense	271,720.61	271,720.61	21,245.36	138,648.69	0.00	133,071.92	48.97 %
080-0140-5010	Overtime Expense	695.00	695.00	0.00	224.04	0.00	470.96	67.76 %
080-0140-5020	FICA Expense	20,836.64	20,836.64	1,600.76	10,453.79	0.00	10,382.85	49.83 %
080-0140-5022	Unemployment Expense	180.00	180.00	7.68	97.25	0.00	82.75	45.97 %
080-0140-5025	Worker's Comp Expense	500.00	600.00	0.00	580.45	0.00	19.55	3.26 %
080-0140-5030	APERS Expense	41,724.88	41,724.88	3,254.87	21,275.63	0.00	20,449.25	49.01 %
080-0140-5040	Health Insurance Expense	58,447.74	58,447.74	3,252.17	22,508.14	0.00	35,939.60	61.49 %
080-0140-5050	Physical & Drug Screen Exp	300.00	300.00	0.00	138.00	0.00	162.00	54.00 %
080-0140-5055	Uniform Expense	4,525.00	4,525.00	358.75	1,951.23	0.00	2,573.77	56.88 %
080-0140-5060	Travel & Training Expense	10,000.00	10,000.00	200.00	3,721.88	288.00	5,990.12	59.90 %
	Category: E01 - Personnel Expense Total:	**408,929.87**	**409,029.87**	**29,919.59**	**199,599.10**	**288.00**	**209,142.77**	**51.13%**
Category: E10 - Building & Grounds Exp								
080-0140-5116	Communication Exp - Cellular	3,024.00	3,024.00	624.15	2,540.51	0.00	483.49	15.99 %
	Category: E10 - Building & Grounds Exp Total:	**3,024.00**	**3,024.00**	**624.15**	**2,540.51**	**0.00**	**483.49**	**15.99%**
Category: E20 - Vehicle Expense								
080-0140-5200	Fuel Expense	7,200.00	7,200.00	611.68	2,484.61	0.00	4,715.39	65.49 %
080-0140-5210	Service & Repair - Vehicle	10,000.00	23,834.56	239.89	14,656.27	879.00	8,299.29	34.82 %
080-0140-5218	Tire Expense	3,000.00	3,000.00	0.00	1,062.00	0.00	1,938.00	64.60 %
080-0140-5225	Insurance Expense - Vehicle	1,000.00	1,000.00	0.00	956.75	0.00	43.25	4.33 %
	Category: E20 - Vehicle Expense Total:	**21,200.00**	**35,034.56**	**851.57**	**19,159.63**	**879.00**	**14,995.93**	**42.80%**
Category: E30 - Supply Expense								
080-0140-5300	Supplies - Office	5,000.00	5,000.00	185.65	1,943.29	0.00	3,056.71	61.13 %
080-0140-5322	Supplies - Operating	5,000.00	17,700.00	1,671.10	4,244.09	145.14	13,310.77	75.20 %
080-0140-5380	Prisoner Care Expense	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00	100.00 %
	Category: E30 - Supply Expense Total:	**12,700.00**	**25,400.00**	**1,856.75**	**6,187.38**	**145.14**	**19,067.48**	**75.07%**
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 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0140-5520	Public Education Expense	5,000.00	5,000.00	1,318.50	2,752.76	0.00	2,247.24	44.94 %
	Category: E40 - Operations Expense Total:	**6,200.00**	**6,200.00**	**1,318.50**	**2,952.76**	**0.00**	**3,247.24**	**52.37%**
Category: E55 - Professional Services								
080-0140-5571	Prof Services - Engineering	100,000.00	150,510.00	0.00	39,561.16	45,097.60	65,851.24	43.75 %
080-0140-5589	Prof Services - Printing	250.00	250.00	0.00	0.00	0.00	250.00	100.00 %
	Category: E55 - Professional Services Total:	**100,250.00**	**150,760.00**	**0.00**	**39,561.16**	**45,097.60**	**66,101.24**	**43.85%**
Category: E80 - Fixed Assets								
080-0140-5808	Fixed Assets - Vehicles	62,000.00	62,000.00	0.00	62,103.00	0.00	-103.00	-0.17 %
	Category: E80 - Fixed Assets Total:	**62,000.00**	**62,000.00**	**0.00**	**62,103.00**	**0.00**	**-103.00**	**-0.17%**
	Expense Total:	**614,303.87**	**691,448.43**	**34,570.56**	**332,103.54**	**46,409.74**	**312,935.15**	**45.26%**
	Department: 0140 - Stormwater Total:	**614,303.87**	**691,448.43**	**34,570.56**	**332,103.54**	**46,409.74**	**312,935.15**	**45.26%**
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
080-0800-4152	1/2 Cent SalesTaxExpires7/2023	456,000.00	456,000.00	56,078.19	369,353.56	0.00	-86,646.44	19.00 %
	Category: R10 - Taxes - Sales Total:	**456,000.00**	**456,000.00**	**56,078.19**	**369,353.56**	**0.00**	**-86,646.44**	**19.00%**
Category: R15 - Taxes - Property								
080-0800-4150	State Turnback	924,000.00	924,000.00	96,086.74	650,073.01	0.00	-273,926.99	29.65 %
080-0800-4151	Saline County Treasurer	444,000.00	444,000.00	12,852.10	330,232.84	0.00	-113,767.16	25.62 %
	Category: R15 - Taxes - Property Total:	**1,368,000.00**	**1,368,000.00**	**108,938.84**	**980,305.85**	**0.00**	**-387,694.15**	**28.34%**
Category: R60 - Miscellaneous Revenue								
080-0800-4600	Miscellaneous Revenue	1,000.00	1,600.46	0.00	3,036.70	0.00	1,436.24	189.74 %
	Category: R60 - Miscellaneous Revenue Total:	**1,000.00**	**1,600.46**	**0.00**	**3,036.70**	**0.00**	**1,436.24**	**89.74%**
Category: R62 - Intergovernmental Tsfrs								
080-0800-4627	Xfer Designated Tax	1,893,000.00	1,893,000.00	157,750.00	1,104,250.00	0.00	-788,750.00	41.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,893,000.00**	**1,893,000.00**	**157,750.00**	**1,104,250.00**	**0.00**	**-788,750.00**	**41.67%**
Category: R64 - Reimbursement								
080-0800-4640	Reimbursement Revenue	425,000.00	425,000.00	0.00	0.00	0.00	-425,000.00	100.00 %
	Category: R64 - Reimbursement Total:	**425,000.00**	**425,000.00**	**0.00**	**0.00**	**0.00**	**-425,000.00**	**100.00%**
Category: R85 - Interest Revenue								
080-0800-4850	Interest Revenue	775.00	775.00	0.00	0.00	0.00	-775.00	100.00 %
	Category: R85 - Interest Revenue Total:	**775.00**	**775.00**	**0.00**	**0.00**	**0.00**	**-775.00**	**100.00%**
	Revenue Total:	**4,143,775.00**	**4,144,375.46**	**322,767.03**	**2,456,946.11**	**0.00**	**-1,687,429.35**	**40.72%**
Expense								
Category: E01 - Personnel Expense								
080-0800-5000	Salary Expense	869,963.91	869,963.91	54,370.02	361,245.17	0.00	508,718.74	58.48 %
080-0800-5005	SWB Reimbursement	206,796.00	206,796.00	17,233.00	120,631.00	0.00	86,165.00	41.67 %
080-0800-5010	Overtime Expense	10,000.00	10,000.00	328.57	2,615.65	0.00	7,384.35	73.84 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0800-5020	FICA Expense	67,317.24	67,317.24	4,122.19	27,387.36	0.00	39,929.88	59.32 %
080-0800-5022	Unemployment Expense	1,380.00	1,380.00	21.32	329.07	0.00	1,050.93	76.15 %
080-0800-5025	Worker's Comp Expense	18,000.00	22,000.00	0.00	21,940.59	0.00	59.41	0.27 %
080-0800-5030	APERS Expense	134,775.96	134,775.96	8,379.86	55,722.43	0.00	79,053.53	58.66 %
080-0800-5040	Health Insurance Expense	188,599.64	188,599.64	9,419.55	66,932.21	0.00	121,667.43	64.51 %
080-0800-5050	Physical & Drug Screen Exp	2,200.00	2,200.00	230.52	371.41	0.00	1,828.59	83.12 %
080-0800-5055	Uniform Expense	13,003.13	13,003.13	3,008.69	8,685.30	0.00	4,317.83	33.21 %
080-0800-5060	Travel & Training Expense	15,000.00	15,022.62	52.00	6,042.28	288.00	8,692.34	57.86 %
	Category: E01 - Personnel Expense Total:	**1,527,035.88**	**1,531,058.50**	**97,165.72**	**671,902.47**	**288.00**	**858,868.03**	**56.10%**
Category: E10 - Building & Grounds Exp								
080-0800-5102	Repairs & Maint - Building	35,000.00	35,000.00	2,819.12	10,339.50	62.26	24,598.24	70.28 %
080-0800-5110	Utilities - Electric	20,000.00	20,000.00	11,491.84	68,751.54	-97,699.93	48,948.39	244.74 %
080-0800-5111	Utilities - Gas	2,499.96	2,499.96	14.98	1,552.86	0.00	947.10	37.88 %
080-0800-5112	Utilities - Water	5,000.00	5,000.00	0.00	255.42	29.35	4,715.23	94.30 %
080-0800-5115	Com Exp - Tel Landline.Interne	14,640.00	14,640.00	1,119.11	6,906.23	375.00	7,358.77	50.26 %
080-0800-5116	Communication Exp - Cellular	4,500.00	4,500.00	556.97	3,734.82	146.50	618.68	13.75 %
080-0800-5120	Insurance - Property	1,965.00	2,365.00	0.00	0.00	0.00	2,365.00	100.00 %
080-0800-5130	Sanitation	3,500.00	3,500.00	128.19	3,259.84	1,336.95	-1,096.79	-31.34 %
080-0800-5140	Supplies - B&G	3,600.00	3,600.00	78.05	1,138.14	468.30	1,993.56	55.38 %
080-0800-5142	Janitorial Supplies and Main	2,000.00	2,000.00	318.05	1,576.12	0.00	423.88	21.19 %
080-0800-5145	Tools	12,000.00	12,000.00	1,873.33	10,093.55	0.00	1,906.45	15.89 %
	Category: E10 - Building & Grounds Exp Total:	**104,704.96**	**105,104.96**	**18,399.64**	**107,608.02**	**-95,281.57**	**92,778.51**	**88.27%**
Category: E20 - Vehicle Expense								
080-0800-5200	Fuel Expense	70,000.00	70,000.00	7,776.36	34,289.62	0.00	35,710.38	51.01 %
080-0800-5210	Service & Repair - Vehicle	90,000.00	90,577.84	3,175.46	59,400.32	2,397.92	28,779.60	31.77 %
080-0800-5218	Tire Expense	15,000.00	15,000.00	0.00	3,350.39	0.00	11,649.61	77.66 %
080-0800-5225	Insurance Expense - Vehicle	22,000.00	27,322.50	0.00	24,244.02	0.00	3,078.48	11.27 %
080-0800-5230	Radios	1,500.00	1,500.00	0.00	1,467.77	0.00	32.23	2.15 %
080-0800-5240	Equipment Rental	20,000.00	13,000.00	0.00	0.00	0.00	13,000.00	100.00 %
	Category: E20 - Vehicle Expense Total:	**218,500.00**	**217,400.34**	**10,951.82**	**122,752.12**	**2,397.92**	**92,250.30**	**42.43%**
Category: E30 - Supply Expense								
080-0800-5300	Supplies - Office	6,000.00	6,000.00	153.81	3,640.28	0.00	2,359.72	39.33 %
080-0800-5316	Supplies - Signs	40,000.08	40,000.08	0.00	24,096.72	-6,857.28	22,760.64	56.90 %
080-0800-5322	Supplies - Operating	242,448.00	231,472.74	12,521.49	78,085.10	15,236.03	138,151.61	59.68 %
080-0800-5323	Material and Maint	100,000.08	100,000.08	5,748.63	38,023.39	4,506.63	57,470.06	57.47 %
080-0800-5350	Postage Expense	504.00	504.00	62.11	288.37	125.00	90.63	17.98 %
	Category: E30 - Supply Expense Total:	**388,952.16**	**377,976.90**	**18,486.04**	**144,133.86**	**13,010.38**	**220,832.66**	**58.42%**
Category: E40 - Operations Expense								
080-0800-5480	Dues & Subscriptions	5,283.00	5,283.00	3.19	54.10	0.00	5,228.90	98.98 %
080-0800-5530	Safety Program	3,000.00	3,000.00	0.00	672.94	0.00	2,327.06	77.57 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0800-5535	Sales Tax Expense	4,000.00	4,000.00	0.00	1,399.00	0.00	2,601.00	65.03 %
080-0800-5545	Street Paving Expense	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
080-0800-5546	Street Lights Installed	227,000.00	224,817.00	3,961.45	29,309.43	0.00	195,507.57	86.96 %
080-0800-5547	Traffic Signal Maintenance	5,000.00	5,000.00	2,612.82	3,009.74	0.00	1,990.26	39.81 %
	Category: E40 - Operations Expense Total:	**294,283.00**	**292,100.00**	**6,577.46**	**34,445.21**	**0.00**	**257,654.79**	**88.21%**
Category: E55 - Professional Services								
080-0800-5550	Prof Services - Acctg & Audit	13,750.00	13,750.00	0.00	0.00	0.00	13,750.00	100.00 %
080-0800-5553	Prof Services - Advertising	3,500.04	3,500.04	0.00	753.48	0.00	2,746.56	78.47 %
080-0800-5562	Prof Services - Bridge Inspection	750.00	750.00	0.00	0.00	0.00	750.00	100.00 %
080-0800-5571	Prof Services - Engineering	120,000.00	153,790.00	6,868.76	42,825.78	19,019.27	91,944.95	59.79 %
080-0800-5586	Prof Services - Other	190,000.00	180,000.00	12,816.63	64,311.31	22,035.52	93,653.17	52.03 %
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:	**328,500.04**	**352,290.04**	**19,685.39**	**107,890.57**	**41,054.79**	**203,344.68**	**57.72%**
Category: E60 - Miscellaneous Expense								
080-0800-5604	Hardware - New & Renewals	5,500.00	5,500.00	0.00	8,281.24	0.00	-2,781.24	-50.57 %
080-0800-5608	Software - New & Renewals	48,465.00	48,465.00	0.00	39,746.01	3,480.00	5,238.99	10.81 %
080-0800-5614	Copiers & Maintenance	0.00	0.00	295.48	1,103.90	0.00	-1,103.90	0.00 %
	Category: E60 - Miscellaneous Expense Total:	**53,965.00**	**53,965.00**	**295.48**	**49,131.15**	**3,480.00**	**1,353.85**	**2.51%**
Category: E80 - Fixed Assets								
080-0800-5808	Capital Assets - Vehicles	346,000.00	342,259.98	0.00	298,428.96	34,653.00	9,178.02	2.68 %
080-0800-5810	Fixed Assets - Equipment	473,000.00	918,666.90	15,898.91	411,495.31	488,962.96	18,208.63	1.98 %
080-0800-5816	Capital Assets - Infrastructure	269,000.00	1,052,837.36	0.00	512,987.17	368,595.22	171,254.97	16.27 %
	Category: E80 - Fixed Assets Total:	**1,088,000.00**	**2,313,764.24**	**15,898.91**	**1,222,911.44**	**892,211.18**	**198,641.62**	**8.59%**
Category: E90 - Construction Projects								
080-0800-5910	Projects - Overlays	600,000.00	886,285.96	0.00	276,109.03	397,028.51	213,148.42	24.05 %
	Category: E90 - Construction Projects Total:	**600,000.00**	**886,285.96**	**0.00**	**276,109.03**	**397,028.51**	**213,148.42**	**24.05%**
	Expense Total:	**4,603,941.04**	**6,129,945.94**	**187,460.46**	**2,736,883.87**	**1,254,189.21**	**2,138,872.86**	**34.89%**
	Department: 0800 - Street Surplus (Deficit):	**-460,166.04**	**-1,985,570.48**	**135,306.57**	**-279,937.76**	**-1,254,189.21**	**451,443.51**	**22.74%**
	Fund: 080 - Street Fund Surplus (Deficit):	**-1,074,469.91**	**-2,677,018.91**	**100,736.01**	**-612,041.30**	**-1,300,598.95**	**764,378.66**	**28.55%**
Fund: 110 - Special Redemp - 2016 Bond								
Department: 0100 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
110-0100-4623	Xfer from Other Fund	0.00	0.00	3,055.30	19,530.51	0.00	19,530.51	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**3,055.30**	**19,530.51**	**0.00**	**19,530.51**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R85 - Interest Revenue								
110-0100-4855	Gain on Investment	0.00	0.00	129.00	605.39	0.00	605.39	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**129.00**	**605.39**	**0.00**	**605.39**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**3,184.30**	**20,135.90**	**0.00**	**20,135.90**	**0.00%**
	Department: 0100 - Administration Total:	**0.00**	**0.00**	**3,184.30**	**20,135.90**	**0.00**	**20,135.90**	**0.00%**
	Fund: 110 - Special Redemp - 2016 Bond Total:	**0.00**	**0.00**	**3,184.30**	**20,135.90**	**0.00**	**20,135.90**	**0.00%**
Fund: 113 - Debt Service Reserve Fund								
Department: 0100 - Administration								
Revenue								
Category: R85 - Interest Revenue								
113-0100-4850	Interest Revenue	0.00	0.00	3,055.30	19,530.51	0.00	19,530.51	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**3,055.30**	**19,530.51**	**0.00**	**19,530.51**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**3,055.30**	**19,530.51**	**0.00**	**19,530.51**	**0.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
113-0100-5626	Xfer to other fund	0.00	0.00	3,055.30	19,530.51	0.00	-19,530.51	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**3,055.30**	**19,530.51**	**0.00**	**-19,530.51**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**3,055.30**	**19,530.51**	**0.00**	**-19,530.51**	**0.00%**
	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								
Category: E72 - Bond Expense								
114-0000-5722	Bond Principle Pmt	0.00	0.00	0.00	1,200,000.00	0.00	-1,200,000.00	0.00 %
114-0000-5724	Bond Fees	0.00	0.00	950.00	950.00	0.00	-950.00	0.00 %
	Category: E72 - Bond Expense Total:	**0.00**	**0.00**	**950.00**	**1,200,950.00**	**0.00**	**-1,200,950.00**	**0.00%**
Category: E85 - Interest Expense								
114-0000-5850	Interest Expense	0.00	0.00	0.00	306,190.63	0.00	-306,190.63	0.00 %
	Category: E85 - Interest Expense Total:	**0.00**	**0.00**	**0.00**	**306,190.63**	**0.00**	**-306,190.63**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**950.00**	**1,507,140.63**	**0.00**	**-1,507,140.63**	**0.00%**
	Department: 0000 - Administration Total:	**0.00**	**0.00**	**950.00**	**1,507,140.63**	**0.00**	**-1,507,140.63**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
114-0100-4610	Loan Proceeds	0.00	0.00	279,576.41	1,875,391.34	0.00	1,875,391.34	0.00 %
Category: R10 - Taxes - Sales Total:		**0.00**	**0.00**	**279,576.41**	**1,875,391.34**	**0.00**	**1,875,391.34**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**279,576.41**	**1,875,391.34**	**0.00**	**1,875,391.34**	**0.00%**
Department: 0100 - Administration Total:		**0.00**	**0.00**	**279,576.41**	**1,875,391.34**	**0.00**	**1,875,391.34**	**0.00%**
Department: 0400 - Parks								
Revenue								
Category: R85 - Interest Revenue								
114-0400-4850	Interest Revenue	0.00	0.00	3,176.97	33,438.18	0.00	33,438.18	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**3,176.97**	**33,438.18**	**0.00**	**33,438.18**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**3,176.97**	**33,438.18**	**0.00**	**33,438.18**	**0.00%**
Department: 0400 - Parks Total:		**0.00**	**0.00**	**3,176.97**	**33,438.18**	**0.00**	**33,438.18**	**0.00%**
Fund: 114 - 2016 Bond Fund Surplus (Deficit):		**0.00**	**0.00**	**281,803.38**	**401,688.89**	**0.00**	**401,688.89**	**0.00%**
Fund: 167 - 2022 Amend 78								
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
167-0100-4610	Loan Proceeds	0.00	0.00	-261,326.35	-301,526.35	0.00	-301,526.35	0.00 %
Category: R10 - Taxes - Sales Total:		**0.00**	**0.00**	**-261,326.35**	**-301,526.35**	**0.00**	**-301,526.35**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**-261,326.35**	**-301,526.35**	**0.00**	**-301,526.35**	**0.00%**
Department: 0100 - Administration Total:		**0.00**	**0.00**	**-261,326.35**	**-301,526.35**	**0.00**	**-301,526.35**	**0.00%**
Fund: 167 - 2022 Amend 78 Total:		**0.00**	**0.00**	**-261,326.35**	**-301,526.35**	**0.00**	**-301,526.35**	**0.00%**
Fund: 183 - 2023 Street Bond DSR								
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
183-0800-4610	Loan Proceeds	0.00	0.00	0.00	586,490.00	0.00	586,490.00	0.00 %
Category: R10 - Taxes - Sales Total:		**0.00**	**0.00**	**0.00**	**586,490.00**	**0.00**	**586,490.00**	**0.00%**
Category: R85 - Interest Revenue								
183-0800-4850	Interest Revenue	0.00	0.00	2,413.63	2,493.93	0.00	2,493.93	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**2,413.63**	**2,493.93**	**0.00**	**2,493.93**	**0.00%**
Revenue Total:		**0.00**	**0.00**	**2,413.63**	**588,983.93**	**0.00**	**588,983.93**	**0.00%**
Department: 0800 - Street Total:		**0.00**	**0.00**	**2,413.63**	**588,983.93**	**0.00**	**588,983.93**	**0.00%**
Fund: 183 - 2023 Street Bond DSR Total:		**0.00**	**0.00**	**2,413.63**	**588,983.93**	**0.00**	**588,983.93**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 185 - Street Bond 2016 DS								
Department: 0800 - Street								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
185-0800-4627	Xfer from Other	0.00	0.00	52,973.07	373,730.72	0.00	373,730.72	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**52,973.07**	**373,730.72**	**0.00**	**373,730.72**	**0.00%**
Category: R85 - Interest Revenue								
185-0800-4850	Interest Revenue	0.00	0.00	572.55	4,595.50	0.00	4,595.50	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**572.55**	**4,595.50**	**0.00**	**4,595.50**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**53,545.62**	**378,326.22**	**0.00**	**378,326.22**	**0.00%**
Expense								
Category: E72 - Bond Expense								
185-0800-5722	Bond Principal Pmt	0.00	0.00	0.00	370,000.00	0.00	-370,000.00	0.00 %
185-0800-5724	Bond Fees	0.00	0.00	83.33	583.31	0.00	-583.31	0.00 %
185-0800-5750	Interest Expense	0.00	0.00	0.00	137,221.88	0.00	-137,221.88	0.00 %
	Category: E72 - Bond Expense Total:	**0.00**	**0.00**	**83.33**	**507,805.19**	**0.00**	**-507,805.19**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**83.33**	**507,805.19**	**0.00**	**-507,805.19**	**0.00%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**53,462.29**	**-129,478.97**	**0.00**	**-129,478.97**	**0.00%**
	Fund: 185 - Street Bond 2016 DS Surplus (Deficit):	**0.00**	**0.00**	**53,462.29**	**-129,478.97**	**0.00**	**-129,478.97**	**0.00%**
Fund: 186 - Street Bond 2016 DSR								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
186-0800-4850	Interest Revenue	0.00	0.00	1,352.95	8,360.99	0.00	8,360.99	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**1,352.95**	**8,360.99**	**0.00**	**8,360.99**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**1,352.95**	**8,360.99**	**0.00**	**8,360.99**	**0.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
186-0800-5626	Xfer to Other	0.00	0.00	0.00	2,105.29	0.00	-2,105.29	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**0.00**	**2,105.29**	**0.00**	**-2,105.29**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**2,105.29**	**0.00**	**-2,105.29**	**0.00%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**1,352.95**	**6,255.70**	**0.00**	**6,255.70**	**0.00%**
	Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):	**0.00**	**0.00**	**1,352.95**	**6,255.70**	**0.00**	**6,255.70**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 187 - 2016 Street Construction Fund								
Department: 0800 - Street								
Revenue								
Category: R64 - Reimbursement								
187-0800-4640	Reimbursement Revenue	0.00	0.00	0.00	1,625,480.86	0.00	1,625,480.86	0.00 %
	Category: R64 - Reimbursement Total:	**0.00**	**0.00**	**0.00**	**1,625,480.86**	**0.00**	**1,625,480.86**	**0.00%**
Category: R85 - Interest Revenue								
187-0800-4850	Interest Revenue	0.00	0.00	2,938.04	63,545.74	0.00	63,545.74	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**2,938.04**	**63,545.74**	**0.00**	**63,545.74**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**2,938.04**	**1,689,026.60**	**0.00**	**1,689,026.60**	**0.00%**
Expense								
Category: E90 - Construction Projects								
187-0800-5900	Construction Projects	0.00	0.00	0.00	4,789,262.41	0.00	-4,789,262.41	0.00 %
	Category: E90 - Construction Projects Total:	**0.00**	**0.00**	**0.00**	**4,789,262.41**	**0.00**	**-4,789,262.41**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**4,789,262.41**	**0.00**	**-4,789,262.41**	**0.00%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**2,938.04**	**-3,100,235.81**	**0.00**	**-3,100,235.81**	**0.00%**
	Fund: 187 - 2016 Street Construction Fund Surplus (Deficit):	**0.00**	**0.00**	**2,938.04**	**-3,100,235.81**	**0.00**	**-3,100,235.81**	**0.00%**
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
188-0800-4610	Loan Proceeds	0.00	0.00	0.00	9,948,051.01	0.00	9,948,051.01	0.00 %
	Category: R10 - Taxes - Sales Total:	**0.00**	**0.00**	**0.00**	**9,948,051.01**	**0.00**	**9,948,051.01**	**0.00%**
Category: R85 - Interest Revenue								
188-0800-4850	Interest Revenue	0.00	0.00	40,934.49	42,296.57	0.00	42,296.57	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**40,934.49**	**42,296.57**	**0.00**	**42,296.57**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**40,934.49**	**9,990,347.58**	**0.00**	**9,990,347.58**	**0.00%**
Expense								
Category: E72 - Bond Expense								
188-0800-5724	Bond Fees	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	0.00 %
	Category: E72 - Bond Expense Total:	**0.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**-2,500.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**-2,500.00**	**0.00%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**40,934.49**	**9,987,847.58**	**0.00**	**9,987,847.58**	**0.00%**
	Fund: 188 - 2023 Improvement Fund Surplus (Deficit):	**0.00**	**0.00**	**40,934.49**	**9,987,847.58**	**0.00**	**9,987,847.58**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 500 - Water Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R50 - Sale of Services								
500-0140-4567	Stormwater Rev Fees	20,000.00	20,000.00	6,500.00	7,900.00	0.00	-12,100.00	60.50 %
500-0140-4568	Stormwater Rev - Residental	244,000.00	244,000.00	20,361.71	40,649.91	0.00	-203,350.09	83.34 %
500-0140-4569	Stormwater Rev - Business	44,000.00	44,000.00	3,876.00	7,740.00	0.00	-36,260.00	82.41 %
	Category: R50 - Sale of Services Total:	**308,000.00**	**308,000.00**	**30,737.71**	**56,289.91**	**0.00**	**-251,710.09**	**81.72%**
	Revenue Total:	**308,000.00**	**308,000.00**	**30,737.71**	**56,289.91**	**0.00**	**-251,710.09**	**81.72%**
Expense								
Category: E62 - Intergovernmental Tsfr								
500-0140-5622	Xfer to Fund 515	308,000.00	308,000.00	0.00	0.00	0.00	308,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**308,000.00**	**308,000.00**	**0.00**	**0.00**	**0.00**	**308,000.00**	**100.00%**
	Expense Total:	**308,000.00**	**308,000.00**	**0.00**	**0.00**	**0.00**	**308,000.00**	**100.00%**
	Department: 0140 - Stormwater Surplus (Deficit):	**0.00**	**0.00**	**30,737.71**	**56,289.91**	**0.00**	**56,289.91**	**0.00%**
Department: 0900 - Water								
Revenue								
Category: R50 - Sale of Services								
500-0900-4504	CAW Watershed	112,500.00	112,500.00	8,492.17	58,645.76	0.00	-53,854.24	47.87 %
500-0900-4532	One Time Charge	38,500.00	38,500.00	-30.00	8,766.75	0.00	-29,733.25	77.23 %
500-0900-4536	Penalties	150,000.00	184,000.00	34,656.26	233,498.31	0.00	49,498.31	126.90 %
500-0900-4537	Insufficient Check Fee	2,000.00	2,000.00	575.00	2,175.00	0.00	175.00	108.75 %
500-0900-4540	Sales - CAW System Devel	6,529.00	6,529.00	1,350.00	7,425.00	0.00	896.00	113.72 %
500-0900-4542	Sales - FSDWA	39,600.00	39,600.00	3,349.71	23,370.17	0.00	-16,229.83	40.98 %
500-0900-4544	Water Misc Income	98,737.00	98,737.00	818.75	42,570.75	0.00	-56,166.25	56.88 %
500-0900-4548	Sales - Pump Maintenance	32,000.00	32,000.00	1,816.25	7,365.35	0.00	-24,634.65	76.98 %
500-0900-4550	Sales - Service Charges	27,500.00	27,500.00	1,985.23	16,819.80	0.00	-10,680.20	38.84 %
500-0900-4554	Sales - Water	4,323,000.00	4,323,000.00	339,711.11	1,946,145.62	0.00	-2,376,854.38	54.98 %
500-0900-4556	Sales - Water Connections	17,000.00	17,000.00	4,151.00	24,971.00	0.00	7,971.00	146.89 %
500-0900-4561	Sales Tax Revenue	270,000.00	270,000.00	33,573.26	192,743.90	0.00	-77,256.10	28.61 %
500-0900-4566	Woodland Hills Watershed	4,356.00	4,356.00	476.10	3,310.20	0.00	-1,045.80	24.01 %
	Category: R50 - Sale of Services Total:	**5,121,722.00**	**5,155,722.00**	**430,924.84**	**2,567,807.61**	**0.00**	**-2,587,914.39**	**50.19%**
Category: R60 - Miscellaneous Revenue								
500-0900-4600	Miscellaneous Revenue	0.00	1,506.48	8,731.63	10,304.50	0.00	8,798.02	684.01 %
500-0900-4631	NXfer to Water Impact	35,000.00	35,000.00	0.00	0.00	0.00	-35,000.00	100.00 %
500-0900-4632	NXfer to Subdiv Impact Wtr	0.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**35,000.00**	**36,506.48**	**8,731.63**	**11,604.50**	**0.00**	**-24,901.98**	**68.21%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R62 - Intergovernmental Tsfrs								
500-0900-4623	Xfer to Other	0.00	0.00	0.00	17,270.00	0.00	17,270.00	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**0.00**	**17,270.00**	**0.00**	**17,270.00**	**0.00%**
	Revenue Total:	**5,156,722.00**	**5,192,228.48**	**439,656.47**	**2,596,682.11**	**0.00**	**-2,595,546.37**	**49.99%**
Expense								
Category: E01 - Personnel Expense								
500-0900-5000	Salary Expense	771,038.69	771,038.69	56,826.88	395,648.22	0.00	375,390.47	48.69 %
500-0900-5005	SWB Reimbursement	206,796.00	206,796.00	17,233.00	120,631.00	0.00	86,165.00	41.67 %
500-0900-5010	Overtime Expense	28,825.00	28,825.00	421.52	11,701.95	0.00	17,123.05	59.40 %
500-0900-5020	FICA Expense	61,036.58	61,036.58	4,320.04	30,770.40	0.00	30,266.18	49.59 %
500-0900-5022	Unemployment Expense	1,080.00	1,080.00	3.62	340.94	0.00	739.06	68.43 %
500-0900-5025	Worker's Comp Expense	15,022.00	30,094.00	0.00	15,059.57	0.00	15,034.43	49.96 %
500-0900-5030	APERS Expense	120,486.24	120,486.24	8,621.21	60,935.53	0.00	59,550.71	49.43 %
500-0900-5040	Health Insurance Expense	148,376.76	148,376.76	9,891.15	63,770.57	0.00	84,606.19	57.02 %
500-0900-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	69.00	436.90	0.00	1,363.10	75.73 %
500-0900-5054	Bring Your Own Device - Phone	900.00	900.00	50.00	400.00	0.00	500.00	55.56 %
500-0900-5055	Uniform Expense	9,809.38	9,809.38	0.00	7,457.92	0.00	2,351.46	23.97 %
500-0900-5060	Travel & Training Expense	9,150.00	10,433.82	28.75	3,355.62	0.00	7,078.20	67.84 %
	Category: E01 - Personnel Expense Total:	**1,374,320.65**	**1,390,676.47**	**97,465.17**	**710,508.62**	**0.00**	**680,167.85**	**48.91%**
Category: E10 - Building & Grounds Exp								
500-0900-5102	Repairs & Maint - Building	6,000.00	6,222.66	262.86	2,513.53	2,334.09	1,375.04	22.10 %
500-0900-5104	Repairs & Maint - Grounds	3,500.00	3,500.00	199.62	199.62	1,408.26	1,892.12	54.06 %
500-0900-5110	Utilities - Electric	48,000.00	48,000.00	4,127.27	16,949.72	0.00	31,050.28	64.69 %
500-0900-5111	Utilities - Gas	6,000.00	6,000.00	43.75	1,410.76	0.00	4,589.24	76.49 %
500-0900-5112	Utilities - Water	300.00	300.00	0.00	148.06	25.57	126.37	42.12 %
500-0900-5115	Com Exp - Tel Landline.Interne	8,748.00	8,748.00	853.88	5,068.22	375.00	3,304.78	37.78 %
500-0900-5116	Communication Exp - Cellular	10,560.00	10,560.00	894.78	6,217.74	146.50	4,195.76	39.73 %
500-0900-5120	Insurance - Property	14,000.00	16,800.00	0.00	0.00	0.00	16,800.00	100.00 %
500-0900-5130	Sanitation	1,692.00	1,692.00	0.00	2,578.65	10.78	-897.43	-53.04 %
500-0900-5142	Janitorial Supplies and Main	1,500.00	1,500.00	47.59	1,072.77	0.00	427.23	28.48 %
500-0900-5145	Tools	15,000.00	15,000.00	0.00	3,351.20	0.00	11,648.80	77.66 %
	Category: E10 - Building & Grounds Exp Total:	**115,300.00**	**118,322.66**	**6,429.75**	**39,510.27**	**4,300.20**	**74,512.19**	**62.97%**
Category: E20 - Vehicle Expense								
500-0900-5200	Fuel Expense	58,500.00	58,500.00	5,200.41	28,596.32	0.00	29,903.68	51.12 %
500-0900-5210	Service & Repair - Vehicle	30,000.00	30,000.00	1,667.62	13,085.08	1,275.21	15,639.71	52.13 %
500-0900-5218	Tire Expense	8,100.00	8,100.00	0.00	7,347.88	0.00	752.12	9.29 %
500-0900-5225	Insurance Expense - Vehicle	7,500.00	8,000.00	0.00	7,927.73	0.00	72.27	0.90 %
	Category: E20 - Vehicle Expense Total:	**104,100.00**	**104,600.00**	**6,868.03**	**56,957.01**	**1,275.21**	**46,367.78**	**44.33%**
Category: E30 - Supply Expense								
500-0900-5300	Supplies - Office	4,200.00	4,200.00	125.72	5,059.12	0.00	-859.12	-20.46 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-5322	Supplies - Operating	108,000.00	142,000.00	14,235.87	112,321.44	534.82	29,143.74	20.52 %
500-0900-5350	Postage Expense	4,200.00	4,200.00	118.14	621.21	62.50	3,516.29	83.72 %
500-0900-5360	Cost of Water from CAW	1,260,000.00	1,260,000.00	118,700.39	718,497.33	0.00	541,502.67	42.98 %
	Category: E30 - Supply Expense Total:	**1,376,400.00**	**1,410,400.00**	**133,180.12**	**836,499.10**	**597.32**	**573,303.58**	**40.65%**
Category: E40 - Operations Expense								
500-0900-5475	Credit Card Fees	120,000.00	120,000.00	9,160.46	77,551.50	5,400.00	37,048.50	30.87 %
500-0900-5480	Dues & Subscriptions	76,043.00	73,860.00	2,237.00	14,409.54	2,200.00	57,250.46	77.51 %
500-0900-5530	Safety Program	1,500.00	1,500.00	0.00	75.38	0.00	1,424.62	94.97 %
500-0900-5535	Sales Tax Expense	270,000.00	270,000.00	27,575.00	183,538.00	0.00	86,462.00	32.02 %
	Category: E40 - Operations Expense Total:	**467,543.00**	**465,360.00**	**38,972.46**	**275,574.42**	**7,600.00**	**182,185.58**	**39.15%**
Category: E55 - Professional Services								
500-0900-5550	Prof Services - Acctg & Audit	7,400.00	7,400.00	0.00	0.00	0.00	7,400.00	100.00 %
500-0900-5553	Prof Services - Advertising	2,000.00	2,000.00	0.00	161.13	0.00	1,838.87	91.94 %
500-0900-5586	Prof Services - Other	75,400.00	75,400.00	1,864.46	26,979.68	17,312.86	31,107.46	41.26 %
500-0900-5589	Prof Services - Printing	0.00	0.00	0.00	92.50	0.00	-92.50	0.00 %
	Category: E55 - Professional Services Total:	**84,800.00**	**84,800.00**	**1,864.46**	**27,233.31**	**17,312.86**	**40,253.83**	**47.47%**
Category: E60 - Miscellaneous Expense								
500-0900-5600	Miscellaneous Expense	1,000.00	0.00	-6,110.68	-6,025.51	184.03	5,841.48	0.00 %
500-0900-5604	Hardware - New & Renewals	7,000.00	7,000.00	0.00	2,850.55	3,556.34	593.11	8.47 %
500-0900-5608	Software - New & Renewals	54,610.00	54,610.00	0.00	54,410.78	17,847.74	-17,648.52	-32.32 %
500-0900-5614	Copiers & Maintenance	0.00	0.00	212.32	1,006.01	0.00	-1,006.01	0.00 %
	Category: E60 - Miscellaneous Expense Total:	**62,610.00**	**61,610.00**	**-5,898.36**	**52,241.83**	**21,588.11**	**-12,219.94**	**-19.83%**
Category: E62 - Intergovernmental Tsfr								
500-0900-5626	Xfer to Other	0.00	0.00	16,336.02	95,709.02	51,000.00	-146,709.02	0.00 %
500-0900-5629	Xfer to Water Impact	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**35,000.00**	**35,000.00**	**16,336.02**	**95,709.02**	**51,000.00**	**-111,709.02**	**-319.17%**
Category: E72 - Bond Expense								
500-0900-5724	Bond Fees	31,983.96	31,983.96	3,421.46	24,498.46	0.00	7,485.50	23.40 %
	Category: E72 - Bond Expense Total:	**31,983.96**	**31,983.96**	**3,421.46**	**24,498.46**	**0.00**	**7,485.50**	**23.40%**
Category: E80 - Fixed Assets								
500-0900-5816	Capital Assets - Infrastructure	150,000.00	3,535,695.03	0.00	3,510,567.51	70,351.00	-45,223.48	-1.28 %
500-0900-5824	Depreciation Expense	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	100.00 %
	Category: E80 - Fixed Assets Total:	**650,000.00**	**4,035,695.03**	**0.00**	**3,510,567.51**	**70,351.00**	**454,776.52**	**11.27%**
Category: E85 - Interest Expense								
500-0900-5850	Interest Expense	87,589.00	87,589.00	6,266.14	44,274.18	0.00	43,314.82	49.45 %
	Category: E85 - Interest Expense Total:	**87,589.00**	**87,589.00**	**6,266.14**	**44,274.18**	**0.00**	**43,314.82**	**49.45%**
	Expense Total:	**4,389,646.61**	**7,826,037.12**	**304,905.25**	**5,673,573.73**	**174,024.70**	**1,978,438.69**	**25.28%**
	Department: 0900 - Water Surplus (Deficit):	**767,075.39**	**-2,633,808.64**	**134,751.22**	**-3,076,891.62**	**-174,024.70**	**-617,107.68**	**-23.43%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
500-0950-4552	Sales - Wastewater	5,563,787.00	5,563,787.00	522,556.70	3,265,025.81	0.00	-2,298,761.19	41.32 %
500-0950-4558	Sales - WW Connections	13,750.00	13,750.00	750.00	8,250.00	0.00	-5,500.00	40.00 %
	Category: R50 - Sale of Services Total:	**5,577,537.00**	**5,577,537.00**	**523,306.70**	**3,273,275.81**	**0.00**	**-2,304,261.19**	**41.31%**
Category: R60 - Miscellaneous Revenue								
500-0950-4600	Miscellaneous Revenue	100.00	100.00	0.00	0.00	0.00	-100.00	100.00 %
500-0950-4631	Xfer Wastewater Impact	50,000.00	50,000.00	3,265.00	31,815.00	0.00	-18,185.00	36.37 %
	Category: R60 - Miscellaneous Revenue Total:	**50,100.00**	**50,100.00**	**3,265.00**	**31,815.00**	**0.00**	**-18,285.00**	**36.50%**
	Revenue Total:	**5,627,637.00**	**5,627,637.00**	**526,571.70**	**3,305,090.81**	**0.00**	**-2,322,546.19**	**41.27%**
Expense								
Category: E62 - Intergovernmental Tsfr								
500-0950-5624	Xfer to Water	4,064,000.00	4,064,000.00	449,258.70	2,611,835.80	1,282,500.00	169,664.20	4.17 %
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:	**4,114,000.00**	**4,114,000.00**	**449,258.70**	**2,611,835.80**	**1,282,500.00**	**219,664.20**	**5.34%**
	Expense Total:	**4,114,000.00**	**4,114,000.00**	**449,258.70**	**2,611,835.80**	**1,282,500.00**	**219,664.20**	**5.34%**
	Department: 0950 - Wastewater Surplus (Deficit):	**1,513,637.00**	**1,513,637.00**	**77,313.00**	**693,255.01**	**-1,282,500.00**	**-2,102,881.99**	**138.93%**
	Fund: 500 - Water Fund Surplus (Deficit):	**2,280,712.39**	**-1,120,171.64**	**242,801.93**	**-2,327,346.70**	**-1,456,524.70**	**-2,663,699.76**	**-237.79%**
Fund: 510 - Wastewater Fund								
Department: 0900 - Water								
Expense								
Category: E60 - Miscellaneous Expense								
510-0900-5608	Software - New & Renewals	0.00	0.00	1,160.00	1,160.00	0.00	-1,160.00	0.00 %
	Category: E60 - Miscellaneous Expense Total:	**0.00**	**0.00**	**1,160.00**	**1,160.00**	**0.00**	**-1,160.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**1,160.00**	**1,160.00**	**0.00**	**-1,160.00**	**0.00%**
	Department: 0900 - Water Total:	**0.00**	**0.00**	**1,160.00**	**1,160.00**	**0.00**	**-1,160.00**	**0.00%**
Department: 0950 - Wastewater								
Revenue								
Category: R60 - Miscellaneous Revenue								
510-0950-4600	Miscellaneous Revenue	0.00	0.00	0.00	54.06	0.00	54.06	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**54.06**	**0.00**	**54.06**	**0.00%**
Category: R62 - Intergovernmental Tsfrs								
510-0950-4623	Xfer fr Other Fund	0.00	0.00	273,825.74	273,825.74	0.00	273,825.74	0.00 %
510-0950-4625	Xfer from Sewer Sales	4,064,000.00	4,064,000.00	449,258.70	2,611,835.80	0.00	-1,452,164.20	35.73 %
	Category: R62 - Intergovernmental Tsfrs Total:	**4,064,000.00**	**4,064,000.00**	**723,084.44**	**2,885,661.54**	**0.00**	**-1,178,338.46**	**28.99%**
	Revenue Total:	**4,064,000.00**	**4,064,000.00**	**723,084.44**	**2,885,715.60**	**0.00**	**-1,178,284.40**	**28.99%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E01 - Personnel Expense								
510-0950-5000	Salary Expense	1,118,589.64	1,118,589.64	74,017.67	544,750.38	0.00	573,839.26	51.30 %
510-0950-5005	SWB Reimbursement	206,796.00	206,796.00	17,233.00	120,631.00	0.00	86,165.00	41.67 %
510-0950-5010	Overtime Expense	85,000.00	85,000.00	8,975.91	80,797.41	0.00	4,202.59	4.94 %
510-0950-5020	FICA Expense	104,570.19	104,570.19	6,210.19	46,910.88	0.00	57,659.31	55.14 %
510-0950-5022	Unemployment Expense	1,380.00	1,380.00	3.61	461.15	0.00	918.85	66.58 %
510-0950-5025	Worker's Comp Expense	22,000.00	24,000.00	0.00	23,920.59	0.00	79.41	0.33 %
510-0950-5030	APERS Expense	209,413.75	209,413.75	12,714.32	95,185.51	0.00	114,228.24	54.55 %
510-0950-5040	Health Insurance Expense	272,057.28	272,057.28	15,954.05	107,900.60	0.00	164,156.68	60.34 %
510-0950-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	173.22	0.00	1,626.78	90.38 %
510-0950-5055	Uniform Expense	18,934.38	18,934.38	626.23	5,541.23	0.00	13,393.15	70.73 %
510-0950-5060	Travel & Training Expense	5,000.00	5,000.00	137.40	2,715.11	0.00	2,284.89	45.70 %
	Category: E01 - Personnel Expense Total:	**2,045,541.24**	**2,047,541.24**	**135,872.38**	**1,028,987.08**	**0.00**	**1,018,554.16**	**49.75%**
Category: E10 - Building & Grounds Exp								
510-0950-5102	Repairs & Maint - Building	9,600.00	9,600.00	14.65	11,399.54	1,997.66	-3,797.20	-39.55 %
510-0950-5110	Utilities - Electric	420,000.00	443,500.00	24,377.73	242,334.22	0.00	201,165.78	45.36 %
510-0950-5111	Utilities - Gas	2,868.00	2,868.00	41.80	1,451.80	0.00	1,416.20	49.38 %
510-0950-5112	Utilities - Water	276.00	114,276.00	0.00	22,315.58	476.07	91,484.35	80.06 %
510-0950-5115	Com Exp - Tel Landline.Interne	8,664.00	8,664.00	853.87	5,068.21	375.00	3,220.79	37.17 %
510-0950-5116	Communication Exp - Cellular	9,360.00	9,360.00	799.56	5,649.10	146.50	3,564.40	38.08 %
510-0950-5120	Insurance - Property	19,000.00	22,800.00	0.00	0.00	0.00	22,800.00	100.00 %
510-0950-5130	Sanitation	130,000.00	90,000.00	6,433.00	60,992.99	1,358.45	27,648.56	30.72 %
510-0950-5140	Supplies - B&G	1,500.00	1,500.00	78.06	987.78	468.36	43.86	2.92 %
510-0950-5142	Janitorial Supplies and Main	1,500.00	1,500.00	217.75	973.12	0.00	526.88	35.13 %
510-0950-5145	Tools	15,000.00	15,000.00	4,090.06	8,566.37	1,460.18	4,973.45	33.16 %
	Category: E10 - Building & Grounds Exp Total:	**617,768.00**	**719,068.00**	**36,906.48**	**359,738.71**	**6,282.22**	**353,047.07**	**49.10%**
Category: E20 - Vehicle Expense								
510-0950-5200	Fuel Expense	75,000.00	75,000.00	5,200.41	30,869.41	0.00	44,130.59	58.84 %
510-0950-5210	Service & Repair - Vehicle	60,000.00	60,000.00	271.75	5,058.65	162,206.18	-107,264.83	-178.77 %
510-0950-5218	Tire Expense	10,800.00	10,800.00	323.94	2,402.88	0.00	8,397.12	77.75 %
510-0950-5225	Insurance Expense - Vehicle	12,000.00	16,520.07	0.00	19,392.74	0.00	-2,872.67	-17.39 %
510-0950-5240	Equipment Rental	4,500.00	4,500.00	0.00	14,977.50	0.00	-10,477.50	-232.83 %
	Category: E20 - Vehicle Expense Total:	**162,300.00**	**166,820.07**	**5,796.10**	**72,701.18**	**162,206.18**	**-68,087.29**	**-40.81%**
Category: E30 - Supply Expense								
510-0950-5300	Supplies - Office	4,200.00	4,200.00	482.91	1,602.31	170.00	2,427.69	57.80 %
510-0950-5322	Supplies - Operating	240,000.00	240,000.00	42,993.76	193,499.59	17,866.25	28,634.16	11.93 %
510-0950-5324	Supplies - Chemicals	198,000.00	198,000.00	23,655.87	157,381.23	32,431.39	8,187.38	4.14 %
510-0950-5326	Supplies - Lab	36,000.00	36,000.00	3,150.00	18,256.07	8.40	17,735.53	49.27 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
510-0950-5350	Postage Expense	5,000.00	5,000.00	118.14	621.21	62.50	4,316.29	86.33 %
	Category: E30 - Supply Expense Total:	**483,200.00**	**483,200.00**	**70,400.68**	**371,360.41**	**50,538.54**	**61,301.05**	**12.69%**
Category: E40 - Operations Expense								
510-0950-5475	Credit Card Fees	36,780.00	36,780.00	0.00	0.00	0.00	36,780.00	100.00 %
510-0950-5480	Dues & Subscriptions	17,183.00	15,000.00	982.40	10,427.98	500.00	4,072.02	27.15 %
510-0950-5530	Safety Program	4,000.00	4,000.00	0.00	473.89	0.00	3,526.11	88.15 %
	Category: E40 - Operations Expense Total:	**57,963.00**	**55,780.00**	**982.40**	**10,901.87**	**500.00**	**44,378.13**	**79.56%**
Category: E55 - Professional Services								
510-0950-5550	Prof Services - Acctg & Audit	7,400.00	7,400.00	0.00	0.00	0.00	7,400.00	100.00 %
510-0950-5553	Prof Services - Advertising	2,000.00	2,000.00	0.00	161.13	0.00	1,838.87	91.94 %
510-0950-5586	Prof Services - Other	95,400.00	170,400.00	8,836.08	89,465.38	99,814.48	-18,879.86	-11.08 %
510-0950-5589	Prof Services - Printing	4,800.00	4,800.00	0.00	92.49	0.00	4,707.51	98.07 %
	Category: E55 - Professional Services Total:	**109,600.00**	**184,600.00**	**8,836.08**	**89,719.00**	**99,814.48**	**-4,933.48**	**-2.67%**
Category: E60 - Miscellaneous Expense								
510-0950-5604	Hardware - New & Renewals	4,000.00	4,000.00	0.00	2,545.91	0.00	1,454.09	36.35 %
510-0950-5608	Software - New & Renewals	70,240.00	70,240.00	0.00	35,628.89	17,847.74	16,763.37	23.87 %
510-0950-5614	Copiers & Maintenance	0.00	0.00	212.32	1,006.00	0.00	-1,006.00	0.00 %
	Category: E60 - Miscellaneous Expense Total:	**74,240.00**	**74,240.00**	**212.32**	**39,180.80**	**17,847.74**	**17,211.46**	**23.18%**
Category: E62 - Intergovernmental Tsfr								
510-0950-5626	Xfer to Other	120,000.00	120,000.00	23,645.19	137,465.04	67,500.00	-84,965.04	-70.80 %
	Category: E62 - Intergovernmental Tsfr Total:	**120,000.00**	**120,000.00**	**23,645.19**	**137,465.04**	**67,500.00**	**-84,965.04**	**-70.80%**
Category: E72 - Bond Expense								
510-0950-5722	Bond Principal Payment	105,838.51	-0.49	0.00	0.00	0.00	-0.49	100.00 %
510-0950-5724	Bond Fees	66,999.96	66,999.96	4,615.68	33,018.56	0.00	33,981.40	50.72 %
	Category: E72 - Bond Expense Total:	**172,838.47**	**66,999.47**	**4,615.68**	**33,018.56**	**0.00**	**33,980.91**	**50.72%**
Category: E80 - Fixed Assets								
510-0950-5810	Capital Assets - Equipment	180,000.00	360,637.80	0.00	138,497.33	0.00	222,140.47	61.60 %
510-0950-5816	Capital Assets - Infrastructure	2,242,000.00	3,131,236.78	15,394.48	434,415.28	1,524,957.04	1,171,864.46	37.42 %
510-0950-5824	Depreciation Expense	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	100.00 %
	Category: E80 - Fixed Assets Total:	**2,922,000.00**	**3,991,874.58**	**15,394.48**	**572,912.61**	**1,524,957.04**	**1,894,004.93**	**47.45%**
Category: E85 - Interest Expense								
510-0950-5850	Interest Expense	87,589.00	87,589.00	7,161.82	63,507.08	26,349.81	-2,267.89	-2.59 %
	Category: E85 - Interest Expense Total:	**87,589.00**	**87,589.00**	**7,161.82**	**63,507.08**	**26,349.81**	**-2,267.89**	**-2.59%**
	Expense Total:	**6,853,039.71**	**7,997,712.36**	**309,823.61**	**2,779,492.34**	**1,955,996.01**	**3,262,224.01**	**40.79%**
	Department: 0950 - Wastewater Surplus (Deficit):	**-2,789,039.71**	**-3,933,712.36**	**413,260.83**	**106,223.26**	**-1,955,996.01**	**2,083,939.61**	**52.98%**
	Fund: 510 - Wastewater Fund Surplus (Deficit):	**-2,789,039.71**	**-3,933,712.36**	**412,100.83**	**105,063.26**	**-1,955,996.01**	**2,082,779.61**	**52.95%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 515 - Stormwater Utility Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R20 - Licenses Permits & Fees								
515-0140-4567	Stormwater Rev Fees	0.00	0.00	0.00	12,275.00	0.00	12,275.00	0.00 %
	Category: R20 - Licenses Permits & Fees Total:	**0.00**	**0.00**	**0.00**	**12,275.00**	**0.00**	**12,275.00**	**0.00%**
Category: R50 - Sale of Services								
515-0140-4568	Stormwater Rev - Residential	0.00	0.00	0.00	101,085.68	0.00	101,085.68	0.00 %
515-0140-4569	Stormwater Rev - Business	0.00	0.00	0.00	19,254.00	0.00	19,254.00	0.00 %
	Category: R50 - Sale of Services Total:	**0.00**	**0.00**	**0.00**	**120,339.68**	**0.00**	**120,339.68**	**0.00%**
Category: R60 - Miscellaneous Revenue								
515-0140-4600	Miscellaneous Revenue	0.00	1,360,000.00	0.00	860,536.60	0.00	-499,463.40	36.73 %
	Category: R60 - Miscellaneous Revenue Total:	**0.00**	**1,360,000.00**	**0.00**	**860,536.60**	**0.00**	**-499,463.40**	**36.73%**
Category: R64 - Reimbursement								
515-0140-4640	Reimbursement Revenue	0.00	300,000.00	500,000.00	800,000.00	0.00	500,000.00	266.67 %
	Category: R64 - Reimbursement Total:	**0.00**	**300,000.00**	**500,000.00**	**800,000.00**	**0.00**	**500,000.00**	**166.67%**
	Revenue Total:	**0.00**	**1,660,000.00**	**500,000.00**	**1,793,151.28**	**0.00**	**133,151.28**	**8.02%**
Expense								
Category: E80 - Fixed Assets								
515-0140-5816	Capital Assets - Infrastructure	0.00	3,238,322.25	0.00	1,971,154.05	376,315.43	890,852.77	27.51 %
	Category: E80 - Fixed Assets Total:	**0.00**	**3,238,322.25**	**0.00**	**1,971,154.05**	**376,315.43**	**890,852.77**	**27.51%**
	Expense Total:	**0.00**	**3,238,322.25**	**0.00**	**1,971,154.05**	**376,315.43**	**890,852.77**	**27.51%**
	Department: 0140 - Stormwater Surplus (Deficit):	**0.00**	**-1,578,322.25**	**500,000.00**	**-178,002.77**	**-376,315.43**	**1,024,004.05**	**64.88%**
	Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	**0.00**	**-1,578,322.25**	**500,000.00**	**-178,002.77**	**-376,315.43**	**1,024,004.05**	**64.88%**
Fund: 525 - Depreciation - WW								
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
525-0950-4625	Xfer from Water	217,000.00	217,000.00	39,981.21	233,174.06	0.00	16,174.06	107.45 %
	Category: R62 - Intergovernmental Tsfrs Total:	**217,000.00**	**217,000.00**	**39,981.21**	**233,174.06**	**0.00**	**16,174.06**	**7.45%**
	Revenue Total:	**217,000.00**	**217,000.00**	**39,981.21**	**233,174.06**	**0.00**	**16,174.06**	**7.45%**
	Department: 0950 - Wastewater Total:	**217,000.00**	**217,000.00**	**39,981.21**	**233,174.06**	**0.00**	**16,174.06**	**7.45%**
	Fund: 525 - Depreciation - WW Total:	**217,000.00**	**217,000.00**	**39,981.21**	**233,174.06**	**0.00**	**16,174.06**	**7.45%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 550 - Impact - Water								
Department: 0900 - Water								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
550-0900-4625	Xfer frWaterOrd1997-3, 2010-18	35,000.00	35,000.00	6,896.00	19,970.00	0.00	-15,030.00	42.94 %
	Category: R62 - Intergovernmental Tsfrs Total:	**35,000.00**	**35,000.00**	**6,896.00**	**19,970.00**	**0.00**	**-15,030.00**	**42.94%**
	Revenue Total:	**35,000.00**	**35,000.00**	**6,896.00**	**19,970.00**	**0.00**	**-15,030.00**	**42.94%**
	Department: 0900 - Water Total:	**35,000.00**	**35,000.00**	**6,896.00**	**19,970.00**	**0.00**	**-15,030.00**	**42.94%**
	Fund: 550 - Impact - Water Total:	**35,000.00**	**35,000.00**	**6,896.00**	**19,970.00**	**0.00**	**-15,030.00**	**42.94%**
Fund: 555 - Impact - WW								
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
555-0950-4625	Xfer from Water Ord 1997-03	50,000.00	50,000.00	0.00	500.00	0.00	-49,500.00	99.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**50,000.00**	**50,000.00**	**0.00**	**500.00**	**0.00**	**-49,500.00**	**99.00%**
	Revenue Total:	**50,000.00**	**50,000.00**	**0.00**	**500.00**	**0.00**	**-49,500.00**	**99.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
555-0950-5626	Xfer to Other Fund	0.00	0.00	273,825.74	273,825.74	0.00	-273,825.74	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**273,825.74**	**273,825.74**	**0.00**	**-273,825.74**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**273,825.74**	**273,825.74**	**0.00**	**-273,825.74**	**0.00%**
	Department: 0950 - Wastewater Surplus (Deficit):	**50,000.00**	**50,000.00**	**-273,825.74**	**-273,325.74**	**0.00**	**-323,325.74**	**646.65%**
	Fund: 555 - Impact - WW Surplus (Deficit):	**50,000.00**	**50,000.00**	**-273,825.74**	**-273,325.74**	**0.00**	**-323,325.74**	**646.65%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr								
Department: 0000 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
604-0000-4623	Xfer from Other Fund	0.00	0.00	19,775.11	158,200.88	0.00	158,200.88	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**19,775.11**	**158,200.88**	**0.00**	**158,200.88**	**0.00%**
Category: R85 - Interest Revenue								
604-0000-4850	Interest Revenue	0.00	0.00	341.36	1,393.07	0.00	1,393.07	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**341.36**	**1,393.07**	**0.00**	**1,393.07**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**20,116.47**	**159,593.95**	**0.00**	**159,593.95**	**0.00%**
Expense								
Category: E62 - Intergovernmental Tsfr								
604-0000-5626	Xfer to Other	0.00	0.00	0.00	45,150.63	0.00	-45,150.63	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**0.00**	**45,150.63**	**0.00**	**-45,150.63**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E72 - Bond Expense								
604-0000-5724	Bond Fees	0.00	0.00	166.67	1,166.69	0.00	-1,166.69	0.00 %
	Category: E72 - Bond Expense Total:	0.00	0.00	166.67	1,166.69	0.00	-1,166.69	0.00%
	Expense Total:	0.00	0.00	166.67	46,317.32	0.00	-46,317.32	0.00%
	Department: 0000 - Administration Surplus (Deficit):	0.00	0.00	19,949.80	113,276.63	0.00	113,276.63	0.00%
	Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):	0.00	0.00	19,949.80	113,276.63	0.00	113,276.63	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	1,099.50	6,782.28	0.00	6,782.28	0.00 %
	Category: R85 - Interest Revenue Total:	0.00	0.00	1,099.50	6,782.28	0.00	6,782.28	0.00%
	Revenue Total:	0.00	0.00	1,099.50	6,782.28	0.00	6,782.28	0.00%
	Department: 0000 - Administration Total:	0.00	0.00	1,099.50	6,782.28	0.00	6,782.28	0.00%
	Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Total:	0.00	0.00	1,099.50	6,782.28	0.00	6,782.28	0.00%
Fund: 700 - A/P Tax Commission								
Department: 0150 - A/P Tax Commission								
Revenue								
Category: R85 - Interest Revenue								
700-0150-4850	Interest Revenue	0.00	0.00	17.72	124.32	0.00	124.32	0.00 %
	Category: R85 - Interest Revenue Total:	0.00	0.00	17.72	124.32	0.00	124.32	0.00%
	Revenue Total:	0.00	0.00	17.72	124.32	0.00	124.32	0.00%
Expense								
Category: E60 - Miscellaneous Expense								
700-0150-5600	Miscellaneous Expense	0.00	0.00	0.00	212,898.04	0.00	-212,898.04	0.00 %
	Category: E60 - Miscellaneous Expense Total:	0.00	0.00	0.00	212,898.04	0.00	-212,898.04	0.00%
	Expense Total:	0.00	0.00	0.00	212,898.04	0.00	-212,898.04	0.00%
	Department: 0150 - A/P Tax Commission Surplus (Deficit):	0.00	0.00	17.72	-212,773.72	0.00	-212,773.72	0.00%
	Fund: 700 - A/P Tax Commission Surplus (Deficit):	0.00	0.00	17.72	-212,773.72	0.00	-212,773.72	0.00%
	Report Surplus (Deficit):	-614,794.99	-9,825,827.82	328,354.76	2,403,237.54	-5,830,815.79	6,398,249.57	65.12%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
001 - General Fund	160,002.44	-1,257,900.41	-480,464.53	-1,245,820.66	-730,613.52	-718,533.77
002 - Sales Tax Fund	0.00	0.00	33,318.81	69,944.67	0.00	69,944.67
003 - Franchise Fees Fund	505,999.80	505,999.80	49,799.56	472,365.98	0.00	-33,633.82
005 - Designated Tax Fund	0.00	0.00	33,318.81	69,944.67	0.00	69,944.67
007 - Investment Account	0.00	0.00	-497,191.90	-1,331,705.83	0.00	-1,331,705.83
020 - Animal Control Donation	0.00	-30,000.00	0.00	-984.42	0.00	29,015.58
030 - Act 1256 of 1995 Court	0.00	0.00	0.00	0.00	0.00	0.00
031 - Act 1809 of 2001 Court Aut	0.00	0.00	-3,980.00	2,298.10	-10,767.18	-8,469.08
045 - Park 1/8 SalesTax O & M	0.00	0.00	4,165.10	8,744.83	0.00	8,744.83
051 - Act 833 of 1991 Fire	0.00	-36,702.05	-500.46	-22,431.32	0.00	14,270.73
055 - Fire 3/8 SalesTax	0.00	0.00	12,494.31	26,227.47	0.00	26,227.47
061 - Act 918 of 1983 Police	0.00	0.00	1,342.64	3,081.16	0.00	3,081.16
062 - Act 988 of 1991 Emerg Veh	0.00	0.00	325.93	1,917.34	0.00	1,917.34
066 - Federal Drug Control	0.00	0.00	0.00	1.21	0.00	1.21
068 - State Drug Control	0.00	0.00	1,206.50	1,207.47	0.00	1,207.47
080 - Street Fund	-1,074,469.91	-2,677,018.91	100,736.01	-612,041.30	-1,300,598.95	764,378.66
110 - Special Redemp - 2016 Bon	0.00	0.00	3,184.30	20,135.90	0.00	20,135.90
113 - Debt Service Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
114 - 2016 Bond Fund	0.00	0.00	281,803.38	401,688.89	0.00	401,688.89
167 - 2022 Amend 78	0.00	0.00	-261,326.35	-301,526.35	0.00	-301,526.35
183 - 2023 Street Bond DSR	0.00	0.00	2,413.63	588,983.93	0.00	588,983.93
185 - Street Bond 2016 DS	0.00	0.00	53,462.29	-129,478.97	0.00	-129,478.97
186 - Street Bond 2016 DSR	0.00	0.00	1,352.95	6,255.70	0.00	6,255.70
187 - 2016 Street Construction Fi	0.00	0.00	2,938.04	-3,100,235.81	0.00	-3,100,235.81
188 - 2023 Improvement Fund	0.00	0.00	40,934.49	9,987,847.58	0.00	9,987,847.58
500 - Water Fund	2,280,712.39	-1,120,171.64	242,801.93	-2,327,346.70	-1,456,524.70	-2,663,699.76
510 - Wastewater Fund	-2,789,039.71	-3,933,712.36	412,100.83	105,063.26	-1,955,996.01	2,082,779.61
515 - Stormwater Utility Fund	0.00	-1,578,322.25	500,000.00	-178,002.77	-376,315.43	1,024,004.05
525 - Depreciation - WW	217,000.00	217,000.00	39,981.21	233,174.06	0.00	16,174.06
550 - Impact - Water	35,000.00	35,000.00	6,896.00	19,970.00	0.00	-15,030.00
555 - Impact - WW	50,000.00	50,000.00	-273,825.74	-273,325.74	0.00	-323,325.74
604 - W/WW Ref Rev 2017 Bd Fr	0.00	0.00	19,949.80	113,276.63	0.00	113,276.63
606 - W/WW Ref Rev Bonds 201	0.00	0.00	1,099.50	6,782.28	0.00	6,782.28
700 - A/P Tax Commission	0.00	0.00	17.72	-212,773.72	0.00	-212,773.72
Report Surplus (Deficit):	**-614,794.99**	**-9,825,827.82**	**328,354.76**	**2,403,237.54**	**-5,830,815.79**	**6,398,249.57**

RESOLUTION NO. 2023 _____

A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 13, 2022, recorded as Resolution 2022-36, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2023 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, 2023 and ending December 31, 2023.

• General Fund 0 • Utility Revenue Fund 500 Water 33,000 • Utility Fund WW 273,826

Section 2.
The amended city budget for the calendar year 2023 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this 29th day of August, 2023.

_____ ATTEST: Allen E. Scott, Mayor

_____
Mark Smith, City Clerk

Account Number Amount of the Requested Change Description

001-0200-5000 -64,000.00 using unfilled positions salary savings to fund, see below 001-0200-5102 4,000.00 Replacing a Compressor on another AC Unit 001-0200-5104 50,000.00 paving the parking lot, might be capital 001-0200-5116 8,500.00 Camera Installation
001-0200-5145 1,500.00 Vehicle Lights
001-0600-4600 -30,870.76 AML Hail Damage Check received
001-0600-5210 30,870.76 AML Hail Damage Check received
500-0900-5816 33,000.00 from Water Impact Fee Funds in Fund 550 for Meter Purchases 510-0950-5816 -40,000.00 moved to act 5322 non cap from cap
510-0950-5816 -100,000.00 moved to act 5324 non cap from cap
510-0950-5322 40,000.00 Reclass
510-0950-5324 100,000.00 Reclass
510-0950-5586 273,826.00 WW Impact Fee Funds in fund 555 moved in July 2023 for Master Plan Resolution 2023 -

_____Adopting an Amended City Budget - August 2023

SALINE COUNTY DETENTION CENTER
OPERATIONAL COST SHARING AGREEMENT

THIS SALINE COUNTY DETENTION CENTER OPERATIONAL COST AGREEMENT (hereinafter "Operational Cost Sharing Agreement") made and entered into this _____day of _____, 2023 by and between the Arkansas City of Bryant, Arkansas ("Bryant" or "the City") and Saline County, Arkansas ("the County") (hereinafter collectively "the Parties" or individually "Party"), to-wit:

WHEREAS, Saline County, through the Saline County Sheriff ("Sheriff") and Saline County Sheriff's Office ("Sheriff's Office"), provides the Saline County Detention Center ("Detention Center") for the housing of city, county, state, and federal inmates;

WHEREAS, after due deliberation and investigation, it has been determined that the costs to operate the Detention Center have increased substantially over the past several years, annually necessitating a greater, and significant, transfer of revenue from the County's General Revenue Fund;

WHEREAS, the Parties recognize that it is important to properly and reasonably allocate the costs associated with housing Bryant's inmates and the County's inmates, as contemplated by Arkansas statute and case law;

WHEREAS, pursuant to Ark. Code Ann. § 12-41-504, the Saline County Quorum Court ("Quorum Court") "prescribe[s] the method and procedure for feeding and keeping prisoners confined in the county jail.";

WHEREAS, pursuant to Ark. Code Ann. § 12-41-503(a), the Sheriff is "responsible for managing the populations and operations . . . "of the Detention Facility "in compliance with the laws and the Arkansas Constitution and within the requirements of the United States Constitution . . . ";

WHEREAS, Arkansas Code Annotated § 12-41-503(d) authorizes the City and the County to enter into an agreement to "share the operational costs of the jail.";

WHEREAS, Arkansas Code Annotated §§ 12-41-503 & 506 contemplate that such an agreement be based on the reasonable expenses incurred by the county in keeping city prisoners in the county jail;

WHEREAS, the Parties acknowledge that the rate set forth in this Operational Cost Sharing Agreement are the actual costs of Bryant's prisoners, as described in Ark. Code Ann. §§ 12-41-503 & 506.

NOW, **THEREFORE**, in consideration of the mutual covenants and agreements herein contained, and for other valuable consideration, the receipt and sufficiency are hereby acknowledged, Bryant and the County agree as follows:

1. **PURPOSE.** The purpose of this Operational Cost Sharing Agreement is to establish a formal binding relationship between the City and the County, for the detention of persons charged with, or convicted of, violations of state or local law, or held as material witnesses at the Detention Center.

2. **PERIOD OF PERFORMANCE.** This Operational Cost Sharing Agreement shall be effective from January 1, 2024 through December 31, 2024, until terminated as hereinafter provided.
    a. The Parties may extend this Operational Cost Sharing Agreement, upon terms and conditions mutually agreed upon, prior to its termination.
        i. If the Parties are to extend the Operational Cost Agreement, the terms and conditions must be mutually agreed upon by July 31, 2024.
    b. Termination may be accomplished by:
        i. Either Party providing 90 days' written notice; or,
        ii. The City's Failure to remit payment within 30 days of the payment due date, as set forth in this Operational Cost Sharing Agreement, and, after the County provides written notice of the failure to pay, and an additional 15 days to submit any past due amounts.

3. **DEFINITIONS**
    a. City Inmate
        i. Those offenders who are arrested by Bryant's law enforcement officers and delivered to the Detention Center for incarceration, from the point of intake until:
            1. The inmate is charged with a felony;
            2. Sentencing on a misdemeanor or city offense; or,
            3. Release on a municipal-ordinance violation.
        ii. A City Inmate does not refer to those inmates arrested by Bryant law enforcement solely based on an outstanding warrant from another jurisdiction.
            1. The financial responsibility of an inmate arrested by a Bryant law enforcement officer, solely based on an outstanding warrant from another jurisdiction, shall be the responsibility of the municipality or municipalities which issued the warrant(s).

4. **OWNERSHIP AND OPERATIONAL CONTROL.** The City acknowledges the County's statutory responsibility for, ownership of, and operational control over the Detention Center.
    a. The County agrees to accept and provide for the secure custody, care, and safe-keeping of City Inmates in accordance with local, state, and federal laws, standards, policies, procedures or court orders applicable to the operations of the Detention Center.
    b. The City hereby consents and agrees that City Inmates in the Detention Center are subject to all rules, regulations, and laws applicable to County inmates incarcerated therein, including, but not limited to, all terms and conditions of this Operational Cost Sharing Agreement

i. The City further understands that the County shall be solely responsible for operational decisions regarding the appropriate level of security, inmate management, and housing of all inmates.
ii. The Sheriff will, when appropriate based on the circumstances, consult with the City's Police Chief, regarding issues concerning the City's inmates.

5. INMATE MANAGEMENT. The County will accept and house City Inmates, and provide inmate services, for misdemeanor or City offense cases and felony cases referred to the County for those offenses alleged to have been committed by City Inmates.

a. The County does not guarantee a particular number of inmate beds, but will undertake all reasonable efforts to accommodate the City Inmates.

b. The Parties acknowledge that when the Detention Center is at capacity, or exceeds its capacity, the determination on inmate housing may be made by a Saline County District Judge and City inmates may not be accepted or not accepted on a case-by-case basis.

c. When possible, the Sheriff's Office will make reasonable efforts to provide advance notice of possible reductions in capacity.

d. The County further agrees to make available to the City spaces inside the Detention Center utilized by the County for bond hearings and inmate interviews for use by the City for bond hearings and inmate interviews.

i. The Parties agree to cooperate with each other regarding the scheduling of the use of these spaces

6. INMATE RELOCATION. The County shall house City Inmates at the Detention Center, except as otherwise expressly provided in this Operational Cost Sharing Agreement. The County is permitted to relocate City Inmates to another jurisdiction if:

a. There is a catastrophe at the Detention Center; or,
b. With the City's written permission.

7. **INMATE SERVICES.** The County shall provide inmate services in the same manner, and to the same extent, as the County furnishes to Federal, State, or County inmates.
   a. City Inmates will receive medical, mental health, and dental treatment, when medically necessary, as required by all applicable constitutional, statutory, or regulatory standards.
      i. The City acknowledges that the costs for these treatments are included in the reasonable expenses incurred by the County, as contemplated by Ark. Code Ann. §§ 12-41-503 & 506.
         1. The cost of any medical, psychiatric, or dental or other treatment of City inmates, while in the Detention Center, shall be the primary responsibility of the City Inmate.
         2. The County will assist the City and undertake all reasonable efforts, when appropriate, to help recoup the costs associated with inmate services.

8. **NECESSARY CONDITIONS**. The Detention Center will accept City Inmates provided the following conditions are met.

a. Necessary Records or Information. The arresting or transporting officer will provide, at a minimum, the following documentation:
    i. An Arrest Disposition Report ("ADR"), containing the following:
        1. Name, date of birth, place of birth, next of kind, and current home address;
        2. Criminal charge information, including charging offense, presiding court, bond information, and court date(s) if the inmate has provided a bond.

b. Acute medical condition
    i. Whether the arrestee received medical attention prior to their arrival at the Detention Center; or,
    ii. The arrestee was refused acceptance to the Detention Center initially and was subsequently treated
        1. Continuity of care paperwork (including prescriptions, treatment instructions, or discharge information) from a physician shall be required.
            a. Clearance from an EMT or first responder, or an arrestee's refusal to authorize care or treatment, is not sufficient for admission to the detention facility.

c. Critical medical needs. The City agrees to ensure that all critical medical needs of the arrestee are taken care of prior to their arrival at the Detention Center.
    i. If a critical medical need is presented in the intake area, before the County fully accepts the arrestee, the County will contact the on-staff medical professional to determine the need for acute medical, mental health, or dental treatment prior to admission.
    ii. This consultation with the County medical staff can occur in person or through video conference call.

9. **LEVY TO DEFRAY COST**. Arkansas Code Annotated § 16-17-129 authorizes the City to establish, by ordinance, a fee of twenty dollars ($20) ("City Jail Fine") to be paid by each defendant upon conviction, plea of guilty, plea of nolo contendere, or bond forfeiture for all misdemeanors, traffic violations, or other first or second-class fines, to defray the cost of incarcerating City Inmates.
    a. The City shall be solely responsible for collecting the City Jail Fines, if they have such an ordinance.
    b. The City acknowledges that the City Jail Fines may be used as part of the payments made to the County pursuant to this Operational Cost Sharing Agreement, but the City will not segregate the City Jail Fines and submit it separately as a means of accomplishing the contractually mandated payment.

10. **DAILY PER DIEM RATE**. This Operational Cost Sharing Agreement will stand in lieu of the County charging the City the daily per diem costs for housing their City Inmates, as contemplated by Ark. Code Ann. §§ 12-41-503 & 506.
    a. If the City does not remit prompt payment as contemplated by this Operational Cost Sharing Agreement, the County reserves the right to request the Quorum Court pass an ordinance, establishing a daily fee to be charged for keeping City Inmates.

11. **PAYMENT RATE**. Payments shall be $12,210.10 monthly (cumulatively $146,521.20 annually), by check, made out to Saline County, care of the Saline County Comptroller, by the 15th of each month.
    a. The Parties agree that the sum set forth above is the actual cost of housing City Inmates, as contemplated by Ark. Code Ann. §§ 12-41-503 & 506.

12. **SEVERABILITY.** In the event any term or condition of this Operational Cost Sharing Agreement or application thereof to any person or circumstances is held invalid by a court of competent jurisdiction, such invalidity shall not affect other terms, conditions, or applications of this Operational Cost Sharing Agreement which can be given effect without the invalid term, condition, or application.
    a. To this extent and purpose of the terms and conditions of this Operational Cost Sharing Agreement are declared severable.

13. **DAMAGES.** To the extent that any claims, damages, losses, and expenses are caused by the concurrent negligence or intentional acts of either of the parties, its officers, agents, or employees, the Parties shall be responsible for their proportionate share of liability.

14. **GOVERNING LAW.** The Parties hereto agree that, except where expressly provided otherwise, the laws and administrative rules and regulations of the State of Arkansas shall govern in matters relating to this Operational Cost Sharing Agreement and a City Inmate's confinement under this Operational Cost Sharing Agreement.
    a. If a dispute arises, either Party shall notify the other in writing of a dispute involving the interpretation or execution of this Operational Cost Sharing Agreement.
    b. Within thirty (30) days of this notice, the Parties shall meet to resolve the dispute.
    c. If the dispute is not resolved, then either Party may seek further remedies as allowed by law.
    d. The Parties agree that any action to this Agreement shall be instituted in Saline County.

15. **NO THIRD-PARTY BENEFICIARIES.** This Operational Cost Sharing Agreement is not intended to benefit any person, entity, or municipality not a party to this Operational Cost Sharing Agreement, and no other person, entity, or municipality shall be entitled to be treated as a beneficiary of this Operational Cost Sharing Agreement.
    a. This Operational Cost Sharing Agreement is not intended to nor does it create any third-party beneficiary or other rights in any third person or party.

16. **ENTIRE AGREEMENT.** This Operational Cost Sharing Agreement constitutes the entire agreement between the Parties, and supersedes any county or city ordinance establishing fees for housing of prisoners, during the term of this Operational Cost Sharing Agreement or any extension thereof.

17. **COUNTERPARTS.** This Operational Cost Sharing Agreement may be executed simultaneously in one (1) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute on (1) and the same instrument.

IN WITNESS WHEREOF, this Operational Cost Sharing Agreement is executed on the dates listed below, for an on behalf of the Parties hereto, by their authorized representatives.

APPROVED BY:

Saline County
By:

X_____ Dated: _____
Name: _____
Title: _____

ATTEST: _____

Doug Curtis, County Clerk

City of Bryant
By:

X_____ Dated: _____
Name: _____
Title: _____

ATTEST: _____

Mark Smith, City Clerk

ORDINANCE NO. 2023- ___

AN ORDINANCE AUTHORIZING THE CITY OF BRYANT WATER DEPARTMENT TO AUTOMATICALLY ASSESS ANY PASS-THROUGH CHARGES RECEIVED BY THE DEPARTMENT FROM CENTRAL ARKANSAS WATER AND/OR OTHER AUTHORIZED WATER SUPPLIER(S) TO ITS CUSTOMERS:

WHEREAS, the City of Bryant, Arkansas purchases its water from Central Arkansas Water;

WHEREAS, any increase in rates by Central Arkansas Water ("CAW") or any other authorized water provider adversely affects City of Bryant Water Department's ability to provide potable water service to its customers at existing charges, fees, and rates;

WHEREAS, increase in rates by CAW and/or any other authorized water provider shall be automatically passed through to the customers of the Bryant Water Department after review and approval of the City Council of Bryant. Any rate, fee, or charge adjustments received from Central Arkansas Water will be brought to the City Council of Bryant for review prior to adjustment of rates;

WHEREAS, customer rates adjusted for pass through increases will only be adjusted by the proportional amount necessary to provide sufficient income to cover the costs of the increase in charges, fees, and/or rates from CAW and/or any other authorized water provider.

WHEREAS, CAW has provided the City of Bryant with a proposed 10 year rate schedule that will take effect January 2024.

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

Section 1: Rate, Charge, and Fee Increases

1. Volumetric Wholesale Rate Increase

Updated Volumetric Rate

Central Arkansas Water	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Wholesale Rates											
Bryant Water and Sewer	$ 1.24	$ 1.24	$ 1.46	$ 1.62	$ 1.74	$ 1.88	2.02	2.12	2.22	2.34	2.46

a) Customer pass through increase to monthly minimum water usage charge:
   January 1, 2024: $.22
   January 1, 2025: $.16
   January 1, 2026: $.12
   January 1, 2027: $.14
   January 1, 2028: $.14
   January 1, 2029: $.10
   January 1, 2030: $.10
   January 1, 2031: $.12
   January 1, 2032: $.12

2. Infrastructure Per-Meter Monthly Charge

Central Arkansas Wa	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Rate Schedule										
5/8"	$ -	$ 0.50	$ 0.75	$ 1.00	$ 1.50	$ 2.50	$ 3.50	$ 3.75	$ 4.00	$ 4.25
3/4"	-	0.75	1.13	1.50	2.25	3.75	5.25	5.63	6.00	6.38
1"	-	1.25	1.88	2.50	3.75	6.25	8.75	9.38	10.00	10.63
1.5"	-	2.50	3.75	5.00	7.50	12.50	17.50	18.75	20.00	21.25
2"	-	4.00	6.00	8.00	12.00	20.00	28.00	30.00	32.00	34.00
3"	-	8.75	13.13	17.50	26.25	43.75	61.25	65.63	70.00	74.38
4"	-	15.75	23.63	31.50	47.25	78.75	110.25	118.13	126.00	133.88
6"	-	32.50	48.75	65.00	97.50	162.50	227.50	243.75	260.00	276.25
8"	-	70.00	105.00	140.00	210.00	350.00	490.00	525.00	560.00	595.00
10"	-	105.00	157.50	210.00	315.00	525.00	735.00	787.50	840.00	892.50
12"	-	132.50	198.75	265.00	397.50	662.50	927.50	993.75	1,060.00	1,126.25

a) Customer pass through increase to monthly water bill in the form of "CAW Infrastructure Fee":
Fee is based on meter size.

3. Watershed Protection Fee:
   a) All customers will be charged a pass-through monthly fee per meter, with the fee determined by meter size as follows:

METER SIZE (diameter)	**WATERSHED PROTECTION FEE**
⅝" and ¾"	$.90
1"	$1.35
1 ½"	$2.25
2"	$4.50
3"	$7.20
4"	$13.50
6"	$22.50
8"	$45.00
10"	$72.00

Section 2: General Repealer
All laws, ordinances, resolutions, or parts of the same, which are inconsistent or in conflict with the provisions of this Ordinance, are hereby repealed to the extent of such inconsistency or conflict.

Section 3: Severability

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

PASSED AND APPROVED this _____day of _____, 2023.

APPROVED: ATTEST:

_____ _____

Allen Scott, Mayor Mark Smith, City Clerk

ORDINANCE NO. 2023- ___

AN ORDINANCE RE-ESTABLISHING A SYSTEM INFRASTRUCTURE FEE AS A MONTHLY DEBT SERVICE SURCHARGE TO BE PAID BY WATER AND SEWER CUSTOMERS

WHEREAS, the City of Bryant, Arkansas owns and operates a sewer and water system, and has determined that extensions, betterments, and improvements to the System should be made in order that the City and its inhabitants may have adequate and proper sewer and water facilities; and

WHEREAS, Section 1 of Ordinance 2006-02 established a Debt Service Surcharge to be used solely for the retirement of an issue of sewer revenue bonds in the principal amount of $4,500,000 (the "Series 1998 Bonds"); and

WHEREAS, the Series 1998 Bonds have since been paid off; and

WHEREAS, the City Council of the city of Bryant, Arkansas believes it is in the City's best interest to resume collecting this fee to fund current and future bond and loan repayments relating to the water distribution system, wastewater treatment plant, and sanitary sewer collection system. ("the System")

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

Section 1.

1. System Infrastructure Fee
    (a) All sewer customers of the System (including sewer customers who receive water from sources other than the System and occupants of mobile homes and apartments which have no separate water meter) shall be charged a monthly fee (the "System Infrastructure Fee") to be used solely for the repayment of sewer or water system bonds and loans. The System Infrastructure Fee will be paid by all sewer customers regardless of the amount of water used or waste water discharged. All revenues derived from the Fee shall be used solely for payment of debt service (principal, interest, and trustee fees and expenses) of sewer or water revenue bonds or loans.
    (b) The monthly System Infrastructure Fee for each mobile home, with or without a separate water meter, shall be $15.
    (c) The monthly System Infrastructure Fee for each apartment, residential dwelling unit, with or without a separate water meter, shall be $15.
    (d) The monthly System Infrastructure Fee for each new residential dwelling unit of any type, with or without a separate water meter, shall be $15.
    (e) The monthly System Infrastructure Fee for each health care facility shall be based on meter size.
    (f) The monthly System Infrastructure Fee for each State funded facility shall be based on meter size.

(g) The monthly System Infrastructure Fee for commercial establishments shall be based on meter size. Any additional unit without a separate water meter shall be $15.

(h) The monthly System Infrastructure Fee for all other sewer customers will be based on meter size.

(i) The System Infrastructure Fee for all other sewer customers shall be based on meter size as follows:

Meter Size	System Infrastructure Fee
⅝" & ¾"	$15.00
1"	$50.00
1 ½"	$100.00
2"	$160.00
3"	$320.00
4"	$505.00
6"	$1,010.00

(j) All meters will see a 5% increase in the City's System Infrastructure Fee per annum.

2. Annual Review and Notification

a) The City will continuously monitor the revenues of the System, including specifically the adequacy of its rates and fees, and will take appropriate steps to remedy delinquent billings or inadequacy of rates.

b) The City shall at all times fix, charge, and collect rates and charges for services furnished by the System, including increasing rates and charges as necessary, which shall provide revenues sufficient to at least: 1) pay the City's annual costs of OM&R; 2) pay annual debt service; and 3) provide the necessary bond coverage.

3. Effective Date

a) The System Infrastructure Fee shall be included on all billing statements mailed on and after October 1, 2023. It shall be billed and collected in addition to all other water and sewer rates and charges. In the case of mobile homes and apartments without a separate meter, the System Infrastructure Fee shall be included on the bills of the metered customer to whom existing sewer charges for the unmetered mobile home or apartment are sent.

PASSED AND APPROVED this _____day of August, 2023.

APPROVED: ATTEST:

_____ _____

Allen Scott, Mayor Mark Smith, City Clerk