Bryant City Council

Boswell Municipal Complex - City Hall Court Room

210 SW 3rd Street

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

Date: November 18, 2025 - **Time:** 6:30 PM

Invocation

Pledge of Allegiance

Call to Order

Approval of Minutes

1. September 30, 2025 Regular Meeting - Unapproved minutes

- Council Meeting Minutes September 30 2025.docx (1).pdf

2. October 28, 2025 Regular Meeting - Unapproved minutes

- Council Meeting Minutes October 28 2025 B.docx.pdf

Presentations and Announcements

3. Bryant Historical Society Report - Presented by Kathy Lewallen

Public Comments

Old Business

Council

4. Ordinance 2025-13 - An ordinance restricting right-of-way canvassers and solicitors to certain Bryant streets and roadways, located within the City of Bryant, because canvassers and solicitors pose a danger to themselves and the public at large by intervening with the safe and normal flow of traffic; and for other purposes.

3rd reading

- Ordinance2025-13_Soliciting.pdf

New Business

Finance

5. Finance Report - Month ending October 31, 2025

Approval and acceptance of the finance report for the month ending October 31, 2025.

- 11.06.25 Financial Report for period ending Oct 31 2025.pdf

6. Resolution 2025-45 - **A resolution providing for the adoption of an amended budget for the City of Bryant for the twelve-month period beginning January 1, 2025 and ending December 31, 2025.**

- Resolution2025-45_BudgetAdjustments.pdf

7. 2026 Budget Book Draft - **City-Wide Budget Book for 2026**

Acceptance and approval to fulfill ACA 14-58-201; Mayor to present to Council a budget by December 1, 2025; not to be adopted until December Council meeting, presentation only; see attached.

- 11.12.2025 2026 Budget Book DRAFT.pdf

8. Resolution 2025-46 - **A resolution authorizing the Mayor of the City of Bryant, Arkansas to enter into a contract with Arvest Bank for banking and depository services; and for other purposes.**

- Resolution2025-46_Banking.pdf

Animal Control

9. Ordinance 2025-15 - **An ordinance repealing Ordinance 2015-45; setting the fee schedule for the department of Animal Control in the City of Bryant.**

2nd reading

- Ordinance2025-15_FeeSchedule.pdf

City Attorney

10. Ordinance 2025-11 - **An ordinance fixing rates for services rendered by the water facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters thereto.**

1st reading

- Ordinance2025-11_WaterRates.pdf

11. Ordinance 2025-12 - **An ordinance fixing rates for services rendered by the sewer facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters thereto.**

1st reading

- Ordinance2025-12_WastewaterRates.pdf

12. Discussion of Joyner v. City of Bryant - Motion to proceed

Planning & Development

13. MOU for 10-Acre Land Swap at Bishop Park to Facilitate Road Construction for Adjacent Benton Subdivision

- MOU between Bryant and HH for land and road.docx.pdf

14. Ordinance 2025-16 - **An ordinance authorizing the City of Bryant to accept the Metroplan Climate Pollution Reduction Grant for the Bryant Parkway Trail, to preserve the trail until 2050, comply with grant requirements, and declaring an emergency.**

- ordinance2025-16_cprg.pdf

Council Comments

Mayor Comments

Adjournments

Bryant City Council Meeting Minutes
September 30, 2025 - 6:30 PM

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

UNAPPROVED MINUTES

A prayer was led by Council Member Meyer and the Pledge of Allegiance was led by Mayor Treat.

Call to Order- Mayor Treat at 6:34 pm.

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

Approval of Minutes

1. **Approval of August 19, 2025 Council Meeting Minutes** [YT 4:40]
   Motion to approve - Council Member Meyer, second by Council Member Permenter.
   Voice Vote. Motion Passed.

Presentations and Announcements

2. Fire Chief Futch reported that the city has been awarded a Fire Fighter Grant in the amount of $363,000 for replacement Air Packs. [YT 5:40]

Public Comments

Chamber CEO Shane Knight gave a quarterly update on the Bryant Chamber of Commerce. [YT 6:05]

Council Member Meyer made a Motion to Suspend the Rules and add an item to the Agenda to enter Executive Session to discuss personnel matters, Second by Council Member Roedel. [YT 14:10]
Voice Vote. Motion Passed.

Executive Session 6:44 PM to 7:17 PM.
There was no report.

New Business

Finance – Presented by Joy Black, Director

3. **Finance Report - Month ending July 31, 2025** [YT 48:00]
   Approval and acceptance of the finance report for the month ending August 30, 2025.
   Motion to accept - Council Member O'Roark, Second by Council Member Higginbotham.
   Voice Vote. Motion Passed.

4. **Resolution 2025-36** - A resolution providing for the adoption of an amended budget for the City of Bryant for the twelve month period beginning January 1, 2025 and ending December 31, 2025. [YT 51:00]
   Motion to adopt - Council Member O'Roark, Second by Council Member Permenter.
   Voice Vote. Motion Passed.

5. **Resolution 2025-37 - A resolution authorizing the Mayor of the City of Bryant, Arkansas to enter into a contract with Forvis Mazars for auditing and tax services; and for other purposes.** [YT 52:45]
   Motion to accept - Council Moseley, Second by Council Member Burgess.
   Voice Vote. Motion Passed.

Animal Control- Director Tricia Power

6. **Resolution 2025-38 - A resolution authorizing the City of Bryant to sell and/or dispose of surplus equipment owned by the City of Bryant.** [YT 53:45]
   Two old trucks that have been replaced and are now surplus.
   Motion to approve - Council Member Meyer, second by Council Member O'Roark.
   Voice Vote. Motion passed.

City Attorney- Ashley Clancy

7. Motion by Council Member Martin to Suspend the Rules and read 1st reading by Title Only. Second by Council Member Meyer. [YT 55:00]
   Voice Vote. Motion Passed.
   Title read by the Mayor.
   Ordinance 2025-11 - An ordinance fixing rates for services rendered by the water facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters relating thereto.
   Bob Joiner estimated that 20-25% of water users are using the minimum of 2000 gallons a month or less. The average user in Bryant is using 4500 gallons or less which he considers efficient and far less than the national average of 9-10,000 gallons.

8. Motion by Council Member Moseley to Suspend the Rules and read 1st reading by Title Only. Second by Council Member Meyer. [YT 1:00:45]
   Voice Vote. Motion Passed.
   Title read by the Mayor.
   Ordinance 2025-12 - An ordinance fixing rates for services rendered by the sewer facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters relating thereto.

City Government- Mayor Treat

9. **Municipal Funding Committee Recommendation** [YT 1:02:00]
   Motion to Accept Municipal Funding Committee's information- Council Member Roedel, Second by Council Member O'Roark.
   Voice Vote.

Council

10. **Ordinance 2025-13 - An ordinance restricting right-of-way canvassers and solicitors to certain Bryant streets and roadways, located within the City of Bryant, because canvassers and solicitors pose a danger to themselves and the public at large by intervening with the safe and normal flow of traffic; and for other purposes.** [YT 1:02:45]
    Requested by Council Member Meyer who considers solicitors on street corners and intersections to be a public safety issue because it distracts the driver. Council Member Roedel added that he would prefer the ordinance cover all intersections. Council Permenter had questions about soliciting door to door.
    Lengthy discussion followed.
    Amendments will be added for the 2nd reading.
    Title read by Mayor.
    Motion to suspend the rules and read 1st reading by title only - Council Member Roedel, second by Council Member Higginbotham.
    Voice Vote.

Human Resources- Charlotte Rue, Director

11. **Resolution 2025-39 - A resolution adopting policy and procedures for obtaining Commercial Drivers License through the City of Bryant Public Works Department and adding policy and procedures to the City of Bryant Employee Handbook.** [YT 1:11:20]
    If an employee leaves the City after obtaining a Commercial Driver's License, the employee must reimburse the City for all CDL costs.
    Motion to accept - Council Roedel, Second by Council Member Martin.
    Voice Vote. Motion Passed.

Planning and Development- presented by Ted Taylor, Director

12. **Resolution 2025-40 - A resolution authorizing the Mayor of the City of Bryant, Arkansas to enter into a contract with Crafton Tull for the Comprehensive Growth Plan update; and for other purposes.** [YT 1:13:00]
    The cost will be covered by the General Fund and will stretch over at least two years.
    Motion to adopt - Council Member Higginbotham, Second by Council Member Permenter.
    Voice Vote. Motion Passed.

13. **Request for a Variance on Flood Plain Ordinance - Tarver Property on Midland Road** [YT 1:14:30]
    Motion to allow an appeal- Council Member O'Roark, second by Council Member Permenter.
    Voice Vote. Motion passed.
    Motion to require the driveway to be three feet above the flood plain and a waiver of liability- Council Member Martin, Second by Council Member Higginbotham.
    Voice Vote. Motion Passed.

Public Works- Tim Fournier, Director

14. **Resolution 2025-41 - A resolution allowing for public bidding for sale of equipment, vehicles and other items as named in this resolution on GovDeals.** [YT 1:20:00]
    The vehicles listed are fully depreciated and are no longer being used.
    Motion to approve - Council Member Meyer, Second by Council Member Burgess.
    Voice Vote. Motion Passed.

15. **Right of Way Acquisition - For ARDOT Hwy 5 Widening Project** [YT 1:20:30]
    Motion to adopt - Council Member Martin, Second by Council Member Moseley.
    Voice Vote. Motion Passed.

Council Comments

Council Member Martin- Fall Fest and Antique Car Show this weekend
Council Higginbotham- Right to Burn begins October 1, 2025.

Adjournment

Motion to Adjourn- Council Member O'Roark, second by Council Member Burgess at 7:53 pm.

Bryant City Council Meeting Minutes
October 28, 2025 - 6:30 PM B

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

UNAPPROVED MINUTES

The City Clerk noted the Mayor's absence and indicated that the Mayor had designated Public Works Director, Ted Taylor to Chair the meeting. This requires a vote of the Council. However, the Council chose Butch Higginbotham to Chair the meeting.

MOTION to appoint Butch Higginbotham to Chair this evening's meeting by Council Member Burgess, Second by Council Member Meyer.

City Attorney Clancy noted the Chair has to be designated by the Mayor or the City Clerk can Chair.

Roll Call Vote. NO: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, Permenter. [YT 6:05]
ABSENT: Roedel.
Motion Defeated 7-1.

MOTION to appoint Ted Taylor to Chair this evening's meeting by Council Member O'Roark, Second by Council Member Meyer.

Roll Call Vote. YES: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, Permenter. [YT 8:15]
ABSENT: Roedel.
Motion Passed 7-1.

An Invocation was led by Council Member Meyer and the Pledge of Allegiance was led by Ted Taylor

Call to Order- Ted Taylor at 6:36 pm.

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

Clerk Note: Due to changes, Agenda numbers do not match Item numbers.

Presentations and Announcements

1. Director Tricia Power noted that the first week of November is Animal Shelter week. [YT 10:35]
2. Shane Knight President & CEO, presented a quarterly report [YT 11:25]
3. David Allen with the City's new banking partner, Arvest Bank made a presentation. [YT 22:00]

Public Comments

Bob Joiner spoke about Water and Waste Water rates and service fees.

Old Business

Council

5. **Ordinance 2025-13** – *Second reading* [YT 39:00]
An ordinance restricting right-of-way canvassers and solicitors to certain Bryant streets and roadways, located within the City of Bryant, because canvassers and solicitors pose a danger to themselves and the public at large by intervening with the safe and normal flow of traffic; and for other purposes.
Motion to suspend the rules and read 2nd reading by title only - Council Member Meyer, second by Council Member Permenter.
Ordinance title read by Ted Taylor.
Motion to approve by Council Member Higginbotham, Second by Council Member Moseley.
Voice Vote. Motion passed.

New Business

Finance – Presented by Joy Black, Director

6. **Finance Report - Month ending July 31, 2025** [YT 41:00]
Approval and acceptance of the finance report for the month ending September 30, 2025.
Motion to accept - Council Member Martin, Second by Council Member O'Roark.
Voice Vote. Motion Passed.

7. **Resolution 2025-42** - **A resolution providing for the adoption of an amended Budget for the City of Bryant for the twelve month period beginning January 1, 2025 and ending December 31, 2025.** **[YT 41:50]**
Motion to approve - Council Member Permenter, Second by Council Member Martin.
Voice Vote. Motion passed.

8. **Public Hearing for Water and Sewer Revenue Bonds** [YT 43:50]
Attorney Ryan Bowman opened the Public Meeting at 7:12 PM.
There were no Public Comments.
Public Meeting was closed at 7:12 PM.

9. **Ordinance 2025-14** - **An ordinance authorizing the construction of betterments and improvements to the sewer facilities of the City of Bryant, Arkansas; authorizing the issuance of a water and sewer revenue bond for the purpose of financing all or a portion of the cost of construction; providing for the payment of the principal of and interest on the bond; and prescribing other matters thereto.** [YT 45:15]
Attorney Bowman explained the Bond.
Motion to suspend the rules and read 1st, 2nd and 3rd reading by title only - Council Member Meyer, Second by Council Member Martin.
Roll Call Vote. YES: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, and Permenter.

ABSENT: Roedel.
Motion Passed 7-1.
Ordinance title read by Attorney Bowman.
Motion to approve- Council Member Meyer, Second by Council Member Martin.
Roll Call Vote. YES: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, and Permenter.
ABSENT: Roedel.
Motion Passed 7-1.
Motion to adopt Emergency Clause by Council Member Martin, Second by Council Member Permenter.
Roll Call Vote. YES: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, and Permenter.
ABSENT: Roedel.
Motion Passed 7-1.

10. **Resolution 2025-43** - **A resolution updating the fleet vehicles for the Bryant Police Department, Bryant, AR.** [YT 50:10]
Chief Minden answered questions from Council.
Motion to approve - Council Member Burgess, Second by Council Member Meyer.
Voice Vote. Motion passed.

Animal Control

11. **Ordinance 2025-15** - **An ordinance repealing Ordinance 2015-45; setting the fee schedule for the department of Animal Control in the City of Bryant.** (First Reading) [YT 53:50]
Title read by Ted Taylor.
Director Control Director explained the Ordinance.
Motion to suspend the rules and read 1st reading by title only by Council Member Meyer, Second by Council Member Permenter.
Voice Vote. Motion passed.
~~Motion to approve - Council Member Permenter, Second by Council Member O'Roark.~~
~~Roll Call Vote. YES: Burgess, Higginbotham, Martin, Meyer, Moseley, O'Roark, and Permenter.~~
~~ABSENT: Roedel.~~
~~Motion Passed 7-1.~~
Clerk Note: Since this was a First Reading, this vote did not count. This Ordinance will come back on the next Council Agenda.

City Attorney- Presented by Ashley Clancy

12. **Public Hearing for Ordinance 2025-11 and Ordinance 2025-12** [YT 1:02:55]
Attorney Ryan Bowman opened the Public Meeting at 7:30 PM.
Bob Joiner spoke about CAW price increases.
Public Meeting was closed at 7:34 PM.

13. **Ordinance 2025-11** – Second Reading [YT 1:08:50]
An ordinance fixing rates for services rendered by the <u>water</u> facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters thereto.
Moriah Winkler discussed the infrastructure fee and why it is important to have it.
Lengthy discussion followed.
Motion to Table by Council Member Permenter, Second by Council Member Burgess.
Voice vote. Motion Passed.

14. **Ordinance 2025-12** – Second Reading [YT 1: 24:20]
An ordinance fixing rates for services rendered by the <u>sewer</u> facilities of the water and sewer system of the City of Bryant, Arkansas; and prescribing other matters thereto.
Motion to Table by Council Member Permenter, Second by Council Member Burgess.
Voice vote. Motion Passed.
Discussion followed.

Motion to schedule a workshop by Council Member Permenter, Second by Council Member Burgess.
Voice vote. Motion Passed.

15. **Resolution 2025-44** - A resolution adopting an artificial intelligence policy for the City of Bryant in compliance with act 848 of 2025; and for other purposes. [YT 1:26:15]
Attorney Clancy explained the Resolution and discussion followed.
Motion to approve - Council Member Burgess, second by Council Member O'Roark.
Voice Vote. Motion passed.

Parks and Recreation - Presented by Keith Cox, Director

16. **Request to Submit Letter of Intent to Bid on RFP to Provide Aging Services.** [YT 1:29:05]
Currently CareLink is managing daily operations for the Bryant Senior Adult Center and has issued an RFP to contract those services out. The Parks Department is requesting support to submit a letter of intent to bid on these services.
Motion to approve - Council Member Martin, Second by Council Member O'Roark.
Council Member Burgess also asked for liabilities to be considered.
Council Member Higginbotham abstained from voting due to being on the Board of Directors for the Senior Center.
Voice Vote. Motion passed.

Planning and Development - Presented by Colton Leonard, Interim Director

17. **Sidewalk Waiver** - **Therapeds at 2208 N Reynolds Road** [YT 1:31:00]
A waiver is requested by Hope Consulting and Madeline Dunlap for the requirement to build a sidewalk along the Dell Drive street frontage. The Planning Commission and DRC did not give a recommendation.

Lengthy Discussion followed.
Mrs. Madeline Dunlap spoke in favor of the waiver.
Motion to accept the Sidewalk Waiver- Council Member Jon Martin, Second by Jordan O'Roark.
Roll Call Vote. YES: Higginbotham, Martin, Moseley, O'Roark, and Permenter.
NO: Burgess, Meyer.
ABSENT: Roedel.
Motion Passed 5-3.
Voice Vote. Motion passed.

Motion to request the Planning and Development Commission to create a fee structure detail for Half Street, Sidewalk, Storm Water, and Multiuse Trail waivers by Council Member Meyer, Second by Council Member O'Roark.
Voice Vote. Motion passed.

Police Department - Presented by Chief Minden

18. **AlliConnect Contract** - AlliConnect is a software platform for first responder mental health that the PD has been utilizing for the past year in conjunction with the Officer Wellness Unit. Approval for the Mayor to enter into a five-year contract with AlliConnect. [YT 1:54:20]
Chief Minden explained the plan and how it is used.
Motion to approve - Council Member Martin, Second by Council Member Meyer.
Voice Vote. Motion passed.

Council Comments

Council Member Higginbotham asked Fire Chief Futch for calcification on the Bryant burn policy.

Adjournment
Motion to Adjourn- Council Member O'Roark, second by Council Member Burgess at 7:53 pm.

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO. 4
Ordinance 2025-13 Soliciting	AGENDA DATE: 11/18/2025

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)



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

Councilmember Lisa Meyer requested an ordinance be drafted and read to restrict canvassing and panhandling at various traffic lights in the city.

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

First reading - September 30, 2025
Councilmembers requested the ordinance be amended to include all traffic lights in the city.
Second reading - October 29, 2025

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Third reading; motion to approve.

ORDINANCE NO. 2025-_____

AN ORDINANCE RESTRICTING RIGHT-OF-WAY CANVASSERS AND SOLICITORS TO CERTAIN BRYANT STREETS AND ROADWAYS, LOCATED WITHIN THE CITY OF BRYANT, BECAUSE CANVASSERS AND SOLICITORS POSE A DANGER TO THEMSELVES AND THE PUBLIC AT LARGE BY INTERVENING WITH THE SAFE AND NORMAL FLOW OF TRAFFIC; AND FOR OTHER PURPOSES

WHEREAS, the City Council of Bryant, Arkansas, desires to adopt an ordinance restricting right-of-way canvassers and solicitors to certain streets and roadways located in the City because such canvassers and solicitors pose a danger to themselves and the public at large by interfering with the safe and normal flow of vehicle traffic; and

WHEREAS, right-of-way canvassers and solicitors approach motorists and passengers while the motor vehicle is engaged in travel on roads and are particularly susceptible to serious bodily injury or death due to the speed and number of motorists who operate vehicles on roads of the City; and

WHEREAS, roads are primarily designed for vehicular traffic and are not suited to safely accommodate right-of-way canvassers and solicitors; and

WHEREAS, the presence of right-of-way canvassers and solicitors interferes with the safe movement and normal flow of traffic; and

WHEREAS, there are ten (10) full-colored traffic lights within the City; and

WHEREAS, upon additional analysis, the City Council of the City of Bryant, Arkansas, has determined that canvassers and solicitors should be limited on additional street corners.

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

SECTION 1: It is the finding of the City Council that other alternative and safer channels of communication exist other than right-of-way canvassing and solicitation for a person or people who seek to exercise their First Amendment freedoms, such as, but not limited to, mail solicitation for donations, or delivery of literature, distribution of literature or solicitation for donations at other locations (such as homes, places of worship, businesses, shopping areas, news and magazine racks, special events, and any other place not prohibited by law); the distribution or sale of newspapers or other literature through the use of home or business delivery, vending machines, and retail stores; and the sale of goods and services at retail stores, through the internet, and from vending machines.

SECTION 2: The City Council desires to protect and preserve the safety and quality of life of its residents and those who use the streets within the City, both pedestrians and motorists alike.

SECTION 3: The City Council has reviewed the proposed regulations provided by this section and finds that such regulations accomplish the intended purposes while utilizing the least restrictive means possible.

SECTION 4: It is the intention of the City Council that this subsection is applied equally to all right-of-way canvassers and solicitors, regardless of the right-of-way canvasser and solicitor's purpose and/or message.

SECTION 5: It is the intention of the City that nothing in this section shall prohibit a person from engaging in any other lawful activity or speech on the sidewalks in and around intersections, so long as that person or people are not right-of-way canvassers and/or solicitors and comply with all other state and local laws.

SECTION 6: The City finds that it is in the best interests of the residents of the city to adopt this subsection.

Prohibited roadways included but not limited to the following. It shall be unlawful for any person to act as a right-of-way canvasser and/or solicitor at or within two hundred
(200) feet from the lateral curb or boundary line of any intersection located at the following roadways:

- Reynolds (Hwy 183) and Bryant Parkway
- Reynolds and Mills Park Road
- Reynolds and Sullivan
- Reynolds and Prickett
- Reynolds and Roya
- Reynolds and I-30 Ramp
- Reynolds and Commerce
- Reynolds and Stagecoach (Hwy 5)
- Stagecoach and Lowery/Main
- Stagecoach and Bryant Parkway
- Stagecoach and Springhill
- Bryant Parkway and Shobe
- Main Street and Bryant
- Commerce and Main Street
- Main Street and Broadway Ave

SECTION 7: Those violating these restrictions are guilty of disturbing the peace, and in accordance with Ark. Code§ 14-54-1408 may be cited and punishable by a fine up to $100.

SECTION 8: Should any word, phrase, or section of this ordinance be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the force and validity of the remaining portion of sections of this ordinance.

PASSED AND APPROVED THIS ____ DAY OF _____ 2025, BY THE CITY COUNCIL OF BRYANT, ARKANSAS.

Attest:

Chris Treat, Mayor

Mark Smith, City Clerk

Financial Statements
October 2025

General - Executive Summary
Revenue & Expenditures

October 2025

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
General	20,452,510	17,043,758	1,751,586	1,513,983	1,526,134	2,180,640	2,051,069	1,715,134	1,681,013	1,545,679	1,567,099	2,827,350	0	0	18,359,686	1,315,928	2,092,824
Administration	8,981,630	7,484,692	788,327	651,835	664,869	745,133	1,096,719	662,940	698,775	658,151	675,676	914,098			7,556,521	71,830	1,425,109
Community Development	676,800	564,000	68,529	42,951	34,063	34,823	61,260	76,343	52,651	75,770	35,142	36,534			518,065	(45,935)	158,735
Animal Control	713,452	594,543	57,625	58,030	58,188	57,778	62,705	62,310	59,131	58,450	57,766	329,532			861,514	266,971	(148,062)
Court	743,420	619,517	65,047	54,451	61,534	130,481	52,587	51,775	103,976	43,045	48,470	116,101			727,467	107,950	15,953
Parks	2,509,225	2,091,021	187,096	182,120	196,236	199,552	254,899	251,197	216,533	210,199	237,353	919,547			2,854,731	763,710	(345,506)
Fire	4,339,698	3,616,415	355,583	357,292	357,463	359,351	378,644	363,762	357,736	358,465	360,400	365,103			3,613,799	(2,616)	725,899
Police	2,488,285	2,073,571	229,379	167,304	153,782	653,522	144,256	246,808	192,211	141,598	152,293	146,436			2,227,589	154,018	260,696
Total Revenues	**20,452,510**	**17,043,758**	**1,751,586**	**1,513,983**	**1,526,134**	**2,180,640**	**2,051,069**	**1,715,134**	**1,681,013**	**1,545,679**	**1,567,099**	**2,827,350**	**-**	**-**	**18,359,686**	**1,315,928**	**2,092,824**
Expenditures:																	
General	20,534,455	17,112,046	2,319,166	1,510,629	1,718,697	1,609,235	1,685,360	1,678,244	1,511,360	2,114,158	1,798,476	2,884,958	-	-	18,830,284	(1,718,238)	1,704,171
Administration	1,234,543	1,028,786	130,487	41,426	229,091	94,429	73,699	44,754	99,663	93,919	60,636	173,039			1,041,142	(12,356)	193,401
Community Development	871,371	726,142	108,866	72,331	59,098	81,764	65,130	61,176	51,081	102,632	61,765	62,799			726,643	(501)	144,727
Animal Control	713,994	594,995	95,214	77,486	68,653	73,810	65,844	98,451	66,765	82,254	**297,414**	73,825			999,715	(404,720)	(285,721)
Court	727,827	606,523	61,141	64,321	54,373	44,430	68,077	60,093	55,530	74,240	54,055	53,853			590,114	16,408	137,713
Parks	3,213,196	2,677,664	302,302	254,093	300,577	370,133	247,422	360,963	297,199	368,517	**413,282**	923,171			3,837,658	(1,159,994)	(624,462)
Fire	6,074,985	5,062,487	746,603	438,338	457,412	433,468	460,580	453,405	433,823	529,426	388,752	452,005			4,793,810	268,677	1,281,174
Police	7,698,539	6,415,450	874,553	562,635	549,493	511,202	704,608	599,402	507,299	863,170	522,573	1,146,266			6,841,200	(425,751)	857,339
Total Expenditures	**20,534,455**	**17,112,046**	**2,319,166**	**1,510,629**	**1,718,697**	**1,609,235**	**1,685,360**	**1,678,244**	**1,511,360**	**2,114,158**	**1,798,476**	**2,884,958**	**-**	**-**	**18,830,284**	**(1,718,238)**	**1,704,171**
Excess (Deficit) of Revenues over Expenditures	**(81,945)**	**(68,288)**	**(567,580)**	**3,353**	**(192,563)**	**571,405**	**365,709**	**36,890**	**169,653**	**(568,480)**	**(231,378)**	**(57,607)**	**-**	**-**	**(470,598)**	**3,034,166**	**388,653**

Change of
$47552.82 inc to exp

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	4,231,260	3,526,050	381,308	321,970	306,404	372,490	989,410	334,126	331,099	327,507	804,246	501,171			4,669,730	1,143,680	(438,470)
Total Revenues	**4,231,260**	**3,526,050**	**381,308**	**321,970**	**306,404**	**372,490**	**989,410**	**334,126**	**331,099**	**327,507**	**804,246**	**501,171**	**-**	**-**	**4,669,730**	**1,143,680**	**(438,470)**
Expenditures:																	
Street Operating	3,484,894	2,904,078	336,972	248,306	213,203	228,319	235,361	264,205	267,121	347,320	271,937	335,589			2,748,334	155,744	736,559
Street Capital	(587,490)	(489,575)	-	-	-	182,396	253,589	143,263	42,576	282,165	-	257,927			1,161,917	(1,651,492)	(1,749,407)
Total Expenditures	**2,897,403**	**2,414,503**	**336,972**	**248,306**	**213,203**	**410,716**	**488,950**	**407,468**	**309,697**	**629,486**	**271,937**	**593,516**	**-**	**-**	**3,910,251**	**(1,495,749)**	**(1,012,848)**
Excess (Deficit) of Revenues over Expenditures	**1,333,857**	**1,111,547**	**44,336**	**73,663**	**93,201**	**(38,226)**	**500,460**	**(73,342)**	**21,401**	**(301,979)**	**532,309**	**(92,345)**	**-**	**-**	**759,478**	**2,639,428**	**574,378**

Water - Executive Summary
Revenue & Expenditures
October 2025

	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	5,503,285	4,586,071	369,105	398,861	407,473	372,592	410,725	417,836	466,544	583,130	570,134	436,373			4,432,774	(153,297)	1,070,511
Total Revenues	**5,503,285**	**4,586,071**	**369,105**	**398,861**	**407,473**	**372,592**	**410,725**	**417,836**	**466,544**	**583,130**	**570,134**	**436,373**	**-**	**-**	**4,432,774**	**(153,297)**	**1,070,511**
Expenditures:																	
500-0900-5XXXs	5,022,977	4,185,815	431,205	377,886	384,282	525,342	366,301	388,551	480,388	486,680	431,802	452,521			4,324,959	(139,144)	698,019
500-0900-58XX Capital	814,647	678,872	-	71,816	(64,316)	24,141	(26,336)	191,216	28,341	272,308	55,278	(397,413)			155,035	523,838	659,612
Total Expenditures	**5,837,624**	**4,864,687**	**431,205**	**449,702**	**319,966**	**549,483**	**339,965**	**579,767**	**508,729**	**758,988**	**487,079**	**55,108**	**-**	**-**	**4,479,994**	**384,693**	**1,357,631**
Excess (Deficit) of Revenues over Expenditures	**(334,339)**	**(278,616)**	**(62,100)**	**(50,841)**	**87,507**	**(176,892)**	**70,760**	**(161,931)**	**(42,186)**	**(175,858)**	**83,054**	**381,265**	**-**	**-**	**(47,220)**	**(537,990)**	**(287,119)**

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:																	
510-0950-4600	-	0							-						-	0	-
500-0950-4XXX/510-0950	5,790,000	4,825,000	501,135	509,520	504,933	480,156	512,581	489,231	512,114	547,387	592,362	522,831			5,172,249	347,249	617,751
510-0950-4623,4640	1,149,500	957,917						603,412	39,475	16,249	319,131	47,769			1,026,036	68,119	123,464
Revenues	**6,939,500**	**5,782,917**	**501,135**	**509,520**	**504,933**	**480,156**	**512,581**	**1,092,643**	**551,588**	**563,636**	**911,493**	**570,600**	**-**	**-**	**6,198,285**	**415,368**	**741,215**
Expenditures:																	
510-0950-5XXXs	5,179,293	4,316,077	429,257	346,677	339,733	352,584	275,843	386,444	383,505	488,464	381,820	412,694			3,797,021	519,057	1,382,272
510-0950-58XX's Capital	186,660	155,550		143,988	(66,731)	661,577	(609,541)	343,046	123,177	63,462	751,153	(694,697)			715,434	(559,884)	(528,774)
Total Expenditures	**5,365,953**	**4,471,628**	**429,257**	**490,665**	**273,002**	**1,014,161**	**(333,698)**	**729,490**	**506,682**	**551,926**	**1,132,973**	**(282,003)**	**-**	**-**	**4,512,455**	**(40,827)**	**853,498**
Excess (Deficit) of Revenues over Expenditures	**1,573,547**	**1,311,289**	**71,878**	**18,855**	**231,931**	**(534,006)**	**846,279**	**363,153**	**44,906**	**11,710**	**(221,481)**	**852,603**	**-**	**-**	**1,685,830**	**456,196**	**(112,283)**

Stormwater - Executive Summary
Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
515-0140 on bills	324,800	270,667	27,616	26,329	27,106	27,349	28,215	26,583	27,917	28,099	27,132	28,144			274,490	3,823	50,310
515-0140-4XXX ARPA/reimbur	-	0													-	-	-
Total Revenues	**324,800**	**270,667**	**27,616**	**26,329**	**27,106**	**27,349**	**28,215**	**26,583**	**27,917**	**28,099**	**27,132**	**28,144**	**-**	**-**	**274,490**	**3,823**	**50,310**
Expenditures:																	
080-0140-Street Related	636,685	530,571	57,546	44,399	43,565	54,740	39,916	47,193	42,129	74,812	36,448	366,665			807,413	(276,842)	(170,728)
515-0140-Capital	912,710	760,592	-	11,892	(11,892)	20,039	11,961	475,036	(507,036)	131,819	-	(131,819)			-	760,592	912,710
Total Expenditures	**1,549,395**	**1,291,163**	**57,546**	**56,291**	**31,673**	**74,779**	**51,877**	**522,229**	**(464,907)**	**206,631**	**36,448**	**234,846**	**-**	**-**	**807,413**	**483,749**	**741,982**
Difference																	
Excess (Deficit) of Revenues over Expenditures	**(1,224,595)**	**(1,020,496)**	**(29,930)**	**(29,962)**	**(4,567)**	**(47,430)**	**(23,662)**	**(495,646)**	**492,824**	**(178,532)**	**(9,316)**	**(206,702)**	**-**	**-**	**(532,924)**	**(479,926)**	**(691,671)**
Check Digits/Transfers	5,840,000	4,866,667	501,135	509,520	504,933	480,156	512,581	489,231	512,114	547,386	592,362	522,831			5,172,249	305,582	667,751
Compare to last page fund 500	(384,339)	(320,283)	(62,100)	(50,842)	87,507	(176,892)	70,760	(161,931)	(42,186)	(175,857)	83,054	381,265	0	0	(47,220)	273,063	(337,119)

City Sales & Use Tax (Three Cent Sales Tax)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD Total	
2011	838,829	1,036,222	750,597	789,903	882,126	852,639	876,781	882,602	874,371	888,881	884,298	846,277	10,403,526	
2012	861,185	1,067,401	805,450	893,549	1,029,730	927,500	967,355	970,081	881,285	943,937	**927,061**	884,848	11,159,382	7.27%
2013	930,471	1,087,258	866,467	922,534	1,006,764	964,906	983,742	985,949	898,138	958,546	927,035	888,383	11,420,192	2.34%
2014	963,538	**1,021,873**	**808,370**	**903,239**	1,033,766	**894,179**	1,006,970	**963,548**	950,648	971,548	976,553	954,234	11,448,466	0.25%
2015	**901,561**	1,162,729	817,653	956,557	1,103,469	1,043,758	1,098,929	1,118,196	1,075,314	1,120,300	1,074,631	1,012,371	12,485,468	9.06%
2016	1,002,072	1,202,594	885,470	976,896	1,135,189	**920,742**	**1,072,236**	**1,068,443**	1,097,107	**1,084,466**	1,089,853	1,035,963	12,571,031	0.69%
2017	1,047,642	1,291,007	966,327	987,020	**1,129,225**	1,051,411	1,166,069	1,105,701	**1,088,135**	1,111,557	**1,088,240**	**1,018,661**	13,050,995	3.82%
2018	1,063,307	1,295,841	969,264	**939,761**	1,245,252	1,093,015	1,195,341	1,240,049	1,179,113	**1,056,462**	1,099,036	1,093,013	13,469,452	3.21%
2019	1,162,181	1,323,467	1,043,677	1,027,608	**1,205,192**	1,190,014	1,258,250	1,257,197	**1,140,531**	1,243,134	1,155,335	1,157,926	14,164,513	5.16%
2020	1,183,215	**1,157,716**	1,085,494	1,086,993	1,259,760	1,254,769	1,356,933	1,434,834	1,373,873	1,330,458	1,460,079	1,387,558	15,371,683	8.52%
2021	1,384,300	1,648,283	1,323,761	1,149,770	1,663,928	1,570,489	1,526,745	1,567,875	1,457,964	1,442,486	1,461,326	1,472,039	17,668,967	14.94%
2022	1,526,292	1,718,945	1,351,358	1,298,432	**1,607,146**	**1,536,274**	1,593,433	1,659,393	1,643,537	1,546,075	1,624,905	1,473,834	18,579,623	5.15%
2023	1,552,955	1,810,466	1,448,484	1,417,543	1,698,816	1,646,626	1,677,458	1,670,302	1,652,549	1,679,085	**1,604,032**	1,554,571	19,412,887	4.48%
2024	1,593,536	**1,751,154**	**1,442,324**	1,531,558	1,736,500	1,680,318	**1,669,796**	1,806,847	1,672,254	**1,637,162**	1,658,770	1,606,949	19,787,169	1.93%
2025	1,600,530	1,799,355	1,464,454	1,526,120	1,850,560	1,710,294	1,727,227	**1,756,061**	1,693,557	1,719,005	-	0	16,847,163	-13.22%
Difference	6,994	48,202	22,130	(5,438)	114,060	29,976	57,431	(50,786)	21,303	81,843	(1,658,770)	(1,606,949)	(2,565,724)	
	0.44%	2.75%	1.53%	-0.36%	6.57%	1.78%	3.44%	-2.81%	1.27%	5.00%	-100.00%	-100.00%	-12.97%	

The chart below shows how the 3% sales tax above is allocated for 2025.

1% GF	533,510	599,785	488,151	508,707	616,853	570,098	575,742	585,354	564,519	573,002	0	0	5,615,721
1/8 Parks	**66,689**	**74,973**	**61,019**	**63,588**	**77,107**	**71,262**	**71,968**	**73,169**	**70,565**	**71,625**	**0**	**0**	**701,965**
3/8 Fire	200,066	224,919	183,057	190,765	231,320	213,787	215,903	219,508	211,695	214,876	0	0	2,105,895
4/8 Bond	**266,755**	**299,893**	**244,076**	**254,353**	**308,427**	**285,049**	**287,871**	**292,677**	**282,260**	**286,501**	**0**	**0**	**2,807,861**
Animal 10%	53,351	59,979	48,815	50,871	61,685	57,010	57,574	58,535	56,452	57,300	0	0	561,572
Parks 10%	**53,351**	**59,979**	**48,815**	**50,871**	**61,685**	**57,010**	**57,574**	**58,535**	**56,452**	**57,300**	**0**	**0**	**561,572**
Fire 25%	133,378	149,946	122,038	127,177	154,213	142,525	143,936	146,338	141,130	143,250	0	0	1,403,930
Police 25%	**133,378**	**149,946**	**122,038**	**127,177**	**154,213**	**142,525**	**143,936**	**146,338**	**141,130**	**143,250**	**0**	**0**	**1,403,930**
Street 30%	160,053	179,936	146,445	152,612	185,056	171,029	172,723	175,606	169,356	171,901	0	0	1,684,716
Total	1,600,530	1,799,355	1,464,454	1,526,120	1,850,560	1,710,294	1,727,227	1,756,061	1,693,557	1,719,005	0	0	16,847,163
Divided by 3	533,510	599,785	488,151	508,707	616,853	570,098	575,742	585,354	564,519	573,002	0	0	5,615,721
Budgeted at	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	565,052	6,780,624
Diff.	(31,542)	34,733	(76,901)	(56,345)	51,801	5,046	10,690	20,302	(533)	7,950	(565,052)	(565,052)	(1,164,903)

October 2025

Governmental Funds Cash Reserves

Updated 2/7/25 In red review for DRAFT Reserve Plan

120 days cash = $6.9M

			Days
001	Gen Operating Acct	5,193,017	90
002	Sales Tax Fund	3,362,846	58
005	Designated Tax	1,834,686	32
		10,390,549	181
Springhill Fire Department (see page 8)		(245,969)	-4
Emergency Telephone Service (See details below)		(279,897)	-5
		9,864,683	172

*$42500 in 001-0430-4740 to be earmarked for future use

90 days payroll	3,681,504	(45,55,183,186,113)
Debt Reserve	2,798,768	
Capital Reserve	2,000,000	
Grant Reserve	750,000	
Contingency Reserv	1,000,000	
Total	10,230,272	

	Designated
Administration	0
Animal Control	345,684
Parks	229,705
Fire	523,330
Police	735,968
Courts	0
Totals	1,834,686

Emergency Telephone Service

Beginning Balance (as of January 1, 2025)	$	482,122
2025 Revenue (Act 001-0610-4650)	$	-
2025 Expenses (Act 001-0610-5650)	$	202,225
Current Balance as of this report ending date	**$**	**279,897**

120 days cash = $1.6M updated 2/7/25

080	Street Operating Acct	1,444,744	
005	Street Designated Tax	645,441	
		2,090,185	157
	Capital	-	

90 days b.payroll	569,173
Capital Reserve	4,000,000
Grant Reserve	250,000
Contingency Reserv	1,000,000
Total	5,819,173

515	Stormwater Cap Cash	672,692

90 days payroll	
Capital Reserve	500,000
Grant Reserve	250,000
Contingency Reserv	1,000,000
Total	1,750,000

October 2025

Updated 2/7/25

120 days cash = $2.9Mil no capital

Funds:

	500	Water Fund	1,251,844	
	550	Impact Fee Funds	97,080	
			1,348,924	**56**
Reserved - Fixed Assets Infrastructure	500-0900-5816		1,342,528	**56**
Reserved - Vehicles	500-0900-5808		65,000	**3**
Reserved - Fixed Assets	500-0900-5824		487,000	**20**
			1,894,528	**78**
		Difference		**-23**

In red review for DRAFT Reserve Plan

Debt Reserve 525	1,578,946
90 days b. payroll	408,262
Capital Reserve	1,500,000
Grant Reserve	0
Contingency Reserve	1,000,000
Total	4,487,208

Depreciation Expense Estimate

81 a piece if averaged

Updated 2/7/25

120 days cash = $1.7 Mil

	510	Wastewater Fund	1,383,694	
	555	Impact Fee Funds	116,350	
			1,500,044	**106**
Reserved - Fixed Assets Infrastructure	510-0950-5816		2,155,614	**152**
Reserved - Vehicles	510-0950-5808		289,858	**20**
Reserved - Fixed Assets Equipment	510-0950-5810		155,006	**11**
Reserved - Fixed Assets	510-0950-5824		780,000	**55**
			3,380,478	**239**
		Difference		**-133**

Debt Reserve 606	271,648
90 days b. payroll	615,808
Capital Reserve	1,875,000
Grant Reserve	0
Contingency Reserve	1,000,000
Total	3,762,456

City Wide Reserve Goals

Debt Reserve	4,649,362
90 days b. payroll	5,274,748
Capital Reserve	9,875,000
Grant Reserve	1,250,000
Contingency Reserve	5,000,000
Total	26,049,110
	18,546,945
Shortfall	7,502,165

	BANK	Pooled Cash GL 999	Pooled Cash Bank, 999	Balance Sheet Cash	End Bank Balances	Outstanding Checks and other/adj	Outstanding Deposits		2025 Debt Pmts P&I in red below
General Fund, 001*	RR	5,193,017	25,352,504	5,194,017	26,064,647	782,490	70,347	(1,000)	Double check O/s checks from 2023, 2024 and 2025
Sales Tax Fund, 002		3,362,846		3,362,846				0	405,221
Franchise Fees, 003		4,900,486		4,900,486				0	
Designated Tax Fund, 005		2,480,127		2,480,127				0	
Electronic Fund, 010	RR			2,128	22,060	19,932		(0)	
Parks 1/8 Sales Tax, 045		353,499		353,499				0	250,649
Amend 78 Govt Debt, 167	RR			418,970	418,970			0	
Animal Control Donation,020		26,450		26,450				0	95,246
Act 833 of 1991 Fire, 051		132,912		132,912				0	
Fire 3/8 Sales Tax Fire, 055		775,023		775,023				0	70,182
Act 918 of 1983 Police, 061		81,539		81,539				0	
Act 988 of 1991 Police, 062		52,755		52,755				0	
Federal Drug Control PD, 066	RR			29,256	29,256			0	
State Drug Control PD, 068	RR			42,543	42,543			0	
Street Fund, 080		1,444,744	173,166	1,444,744	173,166			(0)	
Street Amend 78, fund 82	FH			0	0			0	
Street Bond 2023 Rev 182	RB			193,396	193,396			0	
Street Bond 2023 DSR 183	RB			592,706	592,706			0	515,210
Street Bond 2016 DS, 185	FS			376,317	376,317			0	
Street Bond 2016 DSF, 186	FS			335,131	335,131			0	636,919
Street Bond Constru 2023, 188	RB			1,264,377	1,267,702	3,326		0	
Act 1256 of 1995 Court, 030	RR			1	1			0	
Act 1809 of 2001 Court, 031		45,068		45,068				0	
LT Govt Capital Assets, 090				0				0	
2016 SU Bond Spc Red, 110	RB			17,095	17,095			0	
2016 SU Bond DSR, 113	RB			742,409	742,409			0	576,381
2016 SU Bond Fund, 114	RB			2,257,047	2,257,047			0	
LT Govt Debt, 165				0				0	
Water Fund, 500*	RR	1,251,844	330,302	1,252,444	330,302			(600)	
Wastewater Fund, 510	RR	1,383,694	29,055	1,383,694	29,055			0	
Stormwater Cap Fund 515		672,692		672,692				0	
Enterprise Repair and repl 525		1,578,946		1,578,946				0	845,123
Water Impact Fund 550		97,080		97,080				0	
Wastewater Impact Fund 555		116,350		116,350				0	
2024B WW Bond, 535	RR			1,147,734	1,147,734			0	
2017 W/WW Bond, 604	FS			221,761	221,761			0	
2017 W/WW DSR, 606	FS			271,648	271,648			0	238,631
W/WW Infrastructure Fee, 620		1,935,956		1,935,956				0	
Totals		25,885,027	25,885,027	33,799,147	34,532,947	805,747	70,347	(1,600)	0 Review each month
									3,633,562

		Banks	Funds	Bank Acts
	RR8	Regions Reg	27	9
	RB6	Regions Bonds	6	6
	FS4	First Sec Bonds	4	4
	FH	First Horizon Amend 78	1	1
		Total	38	20

ACA 14-403-506

	Lia/Donatior	AR
Administration	1,118	(929)
Animal Control	69,988	0
Parks	432	4,125
Fire	217	0
Police	2,400	1,851
Courts	0	70,139
Totals	74,156	75,186

Water	47,879
Wastewater	47,769
Street	168

4,649,362 (1,015,800)

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

Started 5/6/25

Governmental Funds		5268416.45 Earmarked	5269416	**26137662.61**	Earmarked
90 days payroll	3,681,504			Debt Reserve 525	1,578,946
Debt Reserve	2,798,768			90 days b. payroll	408,262
Capital Reserve	**2,000,000**			**Capital Reserve**	**1,500,000**
Grant Reserve	750,000	2025 ARDOT TAP, April25 Council	59,516	Grant Reserve	0
		Hilldale/Midland Trail Overrun/ROW Jun25 Cour	**45,000** *	Contingency Reserve	1,000,000
		Alcoa40 lighting ACAG Jun25 Council	105,000 ***	Total	4,487,208
		COPS Hiring Jun25 Council	440,368 ***		
Contingency Reserve	1,000,000	2024 ARDOT TAP, Res24-15 Deb to Evans	87,350 **	**Wastewater Fund**	
Total	10,230,272	2024 Re 59 Firefighters Assist	45,873 **	Debt Reserve 606	271,648
		Dec24 Council Alcoa to Mills Res 58	129,264 **	90 days b. payroll	615,808
Street Fund				**Capital Reserve**	**1,875,000**
90 days b.payroll	569,173			Grant Reserve	0
Debt Reserve	0	in with Govermental currently		Contingency Reserve	1,000,000
Capital Reserve	**4,000,000**	Developing around Parkway #		Total	3,762,456
Grant Reserve	250,000	**2026 MetroCPRG Pky Trail, Jun25Council**	**440,000**		
Contingency Reserve	1,000,000			**City Wide Reserve Goals**	
Total	5,819,173			Debt Reserve	4,649,362 See prior page over 1 year reserved
				90 days b. payroll	5,274,748
Stormwater Fund				**Capital Reserve**	**9,875,000**
90 days payroll	0	None currently in 515 Fund		Grant Reserve	1,250,000 (102,372) Shortage from Contingency
Debt Reserve	0	Currently no stormwater debt		Contingency Reserve	5,000,000
Capital Reserve	**500,000**			Total	26,049,110
Grant Reserve	250,000			0	25,885,027
Contingency Reserve	1,000,000	2024 Res 30 STBG Parkway Trail	55,000 **	Difference	164,083
Total	1,750,000	Total	1,352,372		

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

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

Note: As we move into 2026 the plan is to remove the monthly pages 5 and 6 and replace them with this page. In prepration for that I am moving Springhill Fire Dept here as well and moving the Lib/Donations/AR from 14-403-506 to page 7. Open for discussion.

** 2024 Grants added after discussion with Rebecca Kidder on 8/25/25

*** corrected to $105K from $106K on 8/27/25

*** corrected to $440,368 from $440,419 on 8/27/25, 3 year pay out

Means funded

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2025)	$	220,000
2025 Revenue (Act 001-0510-4152)	$	33,452
2025 Expenses (Act 001-0510-5XXX all)	$	7,483
Current Balance as of this report ending date	**$**	**245,969**

Pooled Cash Report

Bryant, AR

For the Period Ending 10/31/2025

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
001-0000-1001	Claim on Cash	5,268,416.45	(75,399.59)	5,193,016.86
002-0000-1001	Claim on Cash	3,354,896.31	7,949.70	3,362,846.01
003-0000-1001	Claim on Cash	4,859,701.53	40,784.11	4,900,485.64
005-0000-1001	Claim on Cash	2,472,177.73	7,949.70	2,480,127.43
020-0000-1001	Claim on Cash	26,449.70	0.00	26,449.70
031-0000-1001	Claim on Cash	41,955.08	3,112.50	45,067.58
045-0000-1001	Claim on Cash	352,505.05	994.21	353,499.26
051-0000-1001	Claim on Cash	123,432.89	9,478.63	132,911.52
055-0000-1001	Claim on Cash	772,041.12	2,981.64	775,022.76
061-0000-1001	Claim on Cash	79,900.10	1,639.29	81,539.39
062-0000-1001	Claim on Cash	51,963.40	791.77	52,755.17
080-0000-1001	Claim on Cash	1,528,833.67	(84,089.98)	1,444,743.69
500-0000-1001	Claim on Cash	1,327,365.17	(75,520.78)	1,251,844.39
510-0000-1001	Claim on Cash	1,993,616.29	(609,922.07)	1,383,694.22
515-0000-1001	Claim on Cash	644,547.26	28,144.34	672,691.60
525-0000-1001	Claim on Cash	1,533,764.05	45,181.58	1,578,945.63
550-0000-1001	Claim on Cash	95,280.00	1,800.00	97,080.00
555-0000-1001	Claim on Cash	109,900.00	6,450.00	116,350.00
620-0000-1001	Claim on Cash	1,763,168.30	172,788.00	1,935,956.30
TOTAL CLAIM ON CASH		26,399,914.10	(514,886.95)	25,885,027.15
CASH IN BANK				
Cash in Bank				
999-0000-1000	Cash General Fund	25,965,145.01	(612,641.42)	25,352,503.59
999-0000-1031	Cash Street Fund	75,411.34	97,754.47	173,165.81
999-0000-1032	Cash Revenue Water Fund	330,302.29	0.00	330,302.29
999-0000-1033	Cash Water Operating Fund	29,055.46	0.00	29,055.46
TOTAL: Cash in Bank		26,399,914.10	(514,886.95)	25,885,027.15
TOTAL CASH IN BANK		26,399,914.10	(514,886.95)	25,885,027.15
DUE TO OTHER FUNDS				
999-0000-2500	Due to Other Funds	26,399,914.10	(514,886.95)	25,885,027.15
TOTAL DUE TO OTHER FUNDS		26,399,914.10	(514,886.95)	25,885,027.15

Claim on Cash	25,885,027.15	**Claim on Cash**	25,885,027.15	**Cash in Bank**	25,885,027.15
Cash in Bank	25,885,027.15	**Due To Other Funds**	25,885,027.15	**Due To Other Funds**	25,885,027.15
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	0.00	(362.64)	(362.64)
002-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
003-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
005-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
020-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
031-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
045-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
051-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
055-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
061-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
062-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
080-0000-2001	Accounts Payable Pending	(8,423.39)	8,423.39	0.00
500-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
510-0000-2001	Accounts Payable Pending	(242.76)	242.76	0.00
515-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
525-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
535-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
550-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
555-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
620-0000-2001	Accounts Payable Pending	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		(8,666.15)	8,303.51	(362.64)
DUE FROM OTHER FUNDS				
999-0000-1551	Due From General Fund	0.00	362.64	362.64
999-0000-1552	Due From Sales Tax Fund	0.00	0.00	0.00
999-0000-1553	Due From Franchise Fees Fund	0.00	0.00	0.00
999-0000-1554	Due From Designated Tax Fund	0.00	0.00	0.00
999-0000-1555	Due From Animal Control Donation	0.00	0.00	0.00
999-0000-1556	Due From Act 1809 of 2001 Court Auto	0.00	0.00	0.00
999-0000-1557	Due From Park 1/8 SalesTax O & M	0.00	0.00	0.00
999-0000-1558	Due From Act 833 of 1991 Fire	0.00	0.00	0.00
999-0000-1559	Due From Fire 3/8 SalesTax	0.00	0.00	0.00
999-0000-1560	Due From Act 918 of 1983 Police	0.00	0.00	0.00
999-0000-1561	Due From Act 988 of 1991 Emerg Veh	0.00	0.00	0.00
999-0000-1562	Due From Street Fund	8,423.39	(8,423.39)	0.00
999-0000-1563	Due From Revenue Fund - Water & WW	0.00	0.00	0.00
999-0000-1564	Due From Water Operating Fund	242.76	(242.76)	0.00
999-0000-1565	Due From Stormwater Utility Fund	0.00	0.00	0.00
999-0000-1566	Due From Depreciation - WW	0.00	0.00	0.00
999-0000-1567	Due From Sub-Div Impact WW	0.00	0.00	0.00
999-0000-1568	Due From Impact - Water	0.00	0.00	0.00
999-0000-1569	Due From Impact - WW	0.00	0.00	0.00
999-0000-1571	Due From Infra Fee	0.00	0.00	0.00
TOTAL DUE FROM OTHER FUNDS		8,666.15	(8,303.51)	362.64
ACCOUNTS PAYABLE				
999-0000-2000	Accounts Payable	(8,666.15)	8,303.51	(362.64)
TOTAL ACCOUNTS PAYABLE		(8,666.15)	8,303.51	(362.64)

AP Pending	(362.64)	**AP Pending**	(362.64)	**Due From Other Funds**	(362.64)
Due From Other Funds	(362.64)	**Accounts Payable**	(362.64)	**Accounts Payable**	(362.64)
Difference	0.00	**Difference**	0.00	**Difference**	0.00

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	001 - General Fund	002 - Sales Tax Fund	003 - Franchise Fees Fund	005 - Designated Tax Fund	010 - Electronic Tax	045 - Park 1/8 SalesTax O & M	167 - 2024 Amend 78	Total
Asset								
A01 - Cash & Equivalents	5,194,016.86	3,362,846.01	4,900,485.64	2,480,127.43	2,128.04	353,499.26	418,969.70	16,712,072.94
A10 - Receivables	75,186.08	0.00	0.00	0.00	0.00	0.00	0.00	75,186.08
Total Asset:	**5,269,202.94**	**3,362,846.01**	**4,900,485.64**	**2,480,127.43**	**2,128.04**	**353,499.26**	**418,969.70**	**16,787,259.02**
Liability								
L01 - Current Liabilities	45,518.74	0.00	0.00	0.00	2,128.04	0.00	0.00	47,646.78
Total Liability:	**45,518.74**	**0.00**	**0.00**	**0.00**	**2,128.04**	**0.00**	**0.00**	**47,646.78**
Equity								
Q30 - Equity	5,694,282.13	3,397,645.00	4,513,165.68	2,514,926.42	0.00	357,844.13	1,536,671.70	18,014,535.06
Total Total Beginning Equity:	**5,694,282.13**	**3,397,645.00**	**4,513,165.68**	**2,514,926.42**	**0.00**	**357,844.13**	**1,536,671.70**	**18,014,535.06**
Total Revenue	18,359,686.20	5,615,721.01	1,501,003.74	5,615,721.01	0.00	701,965.13	0.00	31,794,097.09
Total Expense	18,830,284.13	5,650,520.00	1,113,683.78	5,650,520.00	0.00	706,310.00	1,117,702.00	33,069,019.91
Revenues Over/Under Expenses	**-470,597.93**	**-34,798.99**	**387,319.96**	**-34,798.99**	**0.00**	**-4,344.87**	**-1,117,702.00**	**-1,274,922.82**
Total Equity and Current Surplus (Deficit):	**5,223,684.20**	**3,362,846.01**	**4,900,485.64**	**2,480,127.43**	**0.00**	**353,499.26**	**418,969.70**	**16,739,612.24**
Total Liabilities, Equity and Current Surplus (Deficit):	**5,269,202.94**	**3,362,846.01**	**4,900,485.64**	**2,480,127.43**	**2,128.04**	**353,499.26**	**418,969.70**	**16,787,259.02**

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

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	26,449.70	132,911.52	775,022.76	81,539.39	52,755.17	29,256.18	42,542.94	1,140,477.66
Total Asset:	**26,449.70**	**132,911.52**	**775,022.76**	**81,539.39**	**52,755.17**	**29,256.18**	**42,542.94**	**1,140,477.66**
Liability								
L01 - Current Liabilities	28,273.22	0.00	0.00	0.00	0.00	0.00	0.00	28,273.22
Total Liability:	**28,273.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**28,273.22**
Equity								
Q30 - Equity	0.00	103,578.21	788,067.38	67,798.08	44,678.00	29,256.18	42,250.81	1,075,628.66
Total Total Beginning Equity:	**0.00**	**103,578.21**	**788,067.38**	**67,798.08**	**44,678.00**	**29,256.18**	**42,250.81**	**1,075,628.66**
Total Revenue	0.00	41,110.84	2,105,895.38	13,741.31	8,077.17	0.00	4,824.00	2,173,648.70
Total Expense	1,823.52	11,777.53	2,118,940.00	0.00	0.00	0.00	4,531.87	2,137,072.92
Revenues Over/Under Expenses	**-1,823.52**	**29,333.31**	**-13,044.62**	**13,741.31**	**8,077.17**	**0.00**	**292.13**	**36,575.78**
Total Equity and Current Surplus (Deficit):	**-1,823.52**	**132,911.52**	**775,022.76**	**81,539.39**	**52,755.17**	**29,256.18**	**42,542.94**	**1,112,204.44**
Total Liabilities, Equity and Current Surplus (Deficit):	**26,449.70**	**132,911.52**	**775,022.76**	**81,539.39**	**52,755.17**	**29,256.18**	**42,542.94**	**1,140,477.66**

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	080 - Street Fun	082 - Street Amend 78	182 - 2023 Improvement Revenue Bond Fund	183 - 2023 Street Bond DSR	185 - Street Bond 2016 DS	186 - Street Bond 2016 DSR	188 - 2023 Improvement Fund	Total
Asset								
A01 - Cash & Equivalents	1,444,743.69	0.00	193,395.92	592,705.84	376,316.95	335,130.93	1,264,376.85	4,206,670.18
A10 - Receivables	167.93	0.00	0.00	0.00	0.00	0.00	0.00	167.93
Total Asset:	**1,444,911.62**	**0.00**	**193,395.92**	**592,705.84**	**376,316.95**	**335,130.93**	**1,264,376.85**	**4,206,838.11**
Equity								
Q30 - Equity	685,433.47	0.00	289,616.27	598,852.94	493,728.01	324,793.75	1,820,518.46	4,212,942.90
Total Total Beginning Equity:	**685,433.47**	**0.00**	**289,616.27**	**598,852.94**	**493,728.01**	**324,793.75**	**1,820,518.46**	**4,212,942.90**
Total Revenue	4,669,729.56	1,000,325.01	421,489.65	21,069.53	520,341.00	11,572.42	51,606.28	6,696,133.45
Total Expense	3,910,251.41	1,000,325.01	517,710.00	27,216.63	637,752.06	1,235.24	607,747.89	6,702,238.24
Revenues Over/Under Expenses	**759,478.15**	**0.00**	**-96,220.35**	**-6,147.10**	**-117,411.06**	**10,337.18**	**-556,141.61**	**-6,104.79**
Total Equity and Current Surplus (Deficit):	**1,444,911.62**	**0.00**	**193,395.92**	**592,705.84**	**376,316.95**	**335,130.93**	**1,264,376.85**	**4,206,838.11**
Total Liabilities, Equity and Current Surplus (Deficit):	**1,444,911.62**	**0.00**	**193,395.92**	**592,705.84**	**376,316.95**	**335,130.93**	**1,264,376.85**	**4,206,838.11**

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	030 - Act 1256 of 1995 Court	031 - Act 1809 of 2001 Court Auto	090 - Long Term Governmental Capital Asset Fund	110 - Special Redemp - 2016 Bond	113 - Debt Service Reserve Fund	114 - 2016 Bond Fund	165 - Long Term Governmental Debt Fund	Total
Asset								
A01 - Cash & Equivalents	1.08	45,067.58	0.00	17,095.44	742,409.38	2,257,046.58	0.00	3,061,620.06
A30 - Fixed Assets	0.00	0.00	66,857,185.86	0.00	0.00	0.00	0.00	66,857,185.86
A50 - Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	5,574,868.12	5,574,868.12
Total Asset:	**1.08**	**45,067.58**	**66,857,185.86**	**17,095.44**	**742,409.38**	**2,257,046.58**	**5,574,868.12**	**75,493,674.04**
Liability								
L01 - Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	371,433.00	371,433.00
L80 - Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	59,289,764.63	59,289,764.63
Total Liability:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**59,661,197.63**	**59,661,197.63**
Equity								
Q30 - Equity	1.08	36,727.96	64,534,566.25	4,179.97	742,409.38	910,297.35	-54,086,329.51	12,141,852.48
Total Total Beginning Equity:	**1.08**	**36,727.96**	**64,534,566.25**	**4,179.97**	**742,409.38**	**910,297.35**	**-54,086,329.51**	**12,141,852.48**
Total Revenue	361,446.69	35,172.00	0.00	1,312,915.47	26,321.99	2,852,017.18	0.00	4,587,873.33
Total Expense	361,446.69	26,832.38	-2,322,619.61	1,300,000.00	26,321.99	1,505,267.95	0.00	897,249.40
Revenues Over/Under Expenses	**0.00**	**8,339.62**	**2,322,619.61**	**12,915.47**	**0.00**	**1,346,749.23**	**0.00**	**3,690,623.93**
Total Equity and Current Surplus (Deficit):	**1.08**	**45,067.58**	**66,857,185.86**	**17,095.44**	**742,409.38**	**2,257,046.58**	**-54,086,329.51**	**15,832,476.41**
Total Liabilities, Equity and Current Surplus (Deficit):	**1.08**	**45,067.58**	**66,857,185.86**	**17,095.44**	**742,409.38**	**2,257,046.58**	**5,574,868.12**	**75,493,674.04**

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	500 - Water Fun	510 - Wastewater Fun	515 - Stormwater Utili	525 - Repair and Replace (formerly Depreciation)	550 - Impact - Water	555 - Impact - WW	Total
Asset							
A01 - Cash & Equivalents	1,252,444.39	1,383,694.22	672,691.60	1,578,945.63	97,080.00	116,350.00	5,101,205.84
A10 - Receivables	745,423.90	47,768.88	0.00	0.00	0.00	0.00	793,192.78
A30 - Fixed Assets	17,930,623.26	22,130,973.60	5,169,376.52	0.00	0.00	0.00	45,230,973.38
A50 - Other Assets	65,604.81	341,426.28	0.00	0.00	0.00	0.00	407,031.09
Total Asset:	**19,994,096.36**	**23,903,862.98**	**5,842,068.12**	**1,578,945.63**	**97,080.00**	**116,350.00**	**51,532,403.09**
Liability							
L01 - Current Liabilities	873,155.39	730,995.72	0.00	0.00	0.00	0.00	1,604,151.11
L80 - Long Term Liabilities	7,927,913.12	6,462,873.87	0.00	0.00	0.00	0.00	14,390,786.99
Total Liability:	**8,801,068.51**	**7,193,869.59**	**0.00**	**0.00**	**0.00**	**0.00**	**15,994,938.10**
Equity							
Q30 - Equity	11,240,247.62	15,024,163.69	5,567,578.59	1,428,058.81	61,366.00	52,500.00	33,373,914.71
Total Total Beginning Equity:	**11,240,247.62**	**15,024,163.69**	**5,567,578.59**	**1,428,058.81**	**61,366.00**	**52,500.00**	**33,373,914.71**
Total Revenue	9,605,006.20	6,198,284.23	274,489.53	442,058.09	35,714.00	63,850.00	16,619,402.05
Total Expense	9,652,225.97	4,512,454.53	0.00	291,171.27	0.00	0.00	14,455,851.77
Revenues Over/Under Expenses	**-47,219.77**	**1,685,829.70**	**274,489.53**	**150,886.82**	**35,714.00**	**63,850.00**	**2,163,550.28**
Total Equity and Current Surplus (Deficit):	**11,193,027.85**	**16,709,993.39**	**5,842,068.12**	**1,578,945.63**	**97,080.00**	**116,350.00**	**35,537,464.99**
Total Liabilities, Equity and Current Surplus (Deficit):	**19,994,096.36**	**23,903,862.98**	**5,842,068.12**	**1,578,945.63**	**97,080.00**	**116,350.00**	**51,532,403.09**

Bryant, AR

Balance Sheet
Account Summary
As Of 10/31/2025

Category	535 - 2024B Sewer Construction Fund	604 - W/WW Ref Rev 2017 Bd Fr	606 - W/WW Ref Rev Bonds 2017 DSR	620 - 10/2023 Infrastrure Fee W/WW	Total
Asset					
A01 - Cash & Equivalents	1,147,734.16	221,761.37	271,648.01	1,935,956.30	3,577,099.84
Total Asset:	**1,147,734.16**	**221,761.37**	**271,648.01**	**1,935,956.30**	**3,577,099.84**
Liability					
L80 - Long Term Liabilities	1,147,734.16	0.00	0.00	0.00	1,147,734.16
Total Liability:	**1,147,734.16**	**0.00**	**0.00**	**0.00**	**1,147,734.16**
Equity					
Q30 - Equity	0.00	60,408.15	262,250.00	841,946.79	1,164,604.94
Total Total Beginning Equity:	**0.00**	**60,408.15**	**262,250.00**	**841,946.79**	**1,164,604.94**
Total Revenue	0.00	204,835.55	9,398.01	1,697,421.52	1,911,655.08
Total Expense	0.00	43,482.33	0.00	603,412.01	646,894.34
Revenues Over/Under Expenses	**0.00**	**161,353.22**	**9,398.01**	**1,094,009.51**	**1,264,760.74**
Total Equity and Current Surplus (Deficit):	**0.00**	**221,761.37**	**271,648.01**	**1,935,956.30**	**2,429,365.68**
Total Liabilities, Equity and Current Surplus (Deficit):	**1,147,734.16**	**221,761.37**	**271,648.01**	**1,935,956.30**	**3,577,099.84**

Bryant, AR

Budget Report

Account Summary

For Fiscal: 2025 Period Ending: 10/31/2025

		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	21,152.16	264,708.17	0.00	-43,691.83	14.17 %
001-0100-4151	Saline County Treasurer	1,330,820.00	1,330,820.00	134,760.37	957,613.00	0.00	-373,207.00	28.04 %
	Category: R15 - Taxes - Property Total:	**1,639,220.00**	**1,639,220.00**	**155,912.53**	**1,222,321.17**	**0.00**	**-416,898.83**	**25.43%**
Category: R60 - Miscellaneous Revenue								
001-0100-4600	Miscellaneous Revenue	1,000.00	3,190.00	0.00	7,621.80	0.00	4,431.80	238.93 %
	Category: R60 - Miscellaneous Revenue Total:	**1,000.00**	**3,190.00**	**0.00**	**7,621.80**	**0.00**	**4,431.80**	**138.93%**
Category: R62 - Intergovernmental Tsfrs								
001-0100-4627	Xfer from Sales Tax	6,780,620.00	6,780,620.00	565,052.00	5,650,520.00	0.00	-1,130,100.00	16.67 %
001-0100-4629	Xfer Franchise Tax	258,600.00	258,600.00	21,550.00	215,500.00	0.00	-43,100.00	16.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**7,039,220.00**	**7,039,220.00**	**586,602.00**	**5,866,020.00**	**0.00**	**-1,173,200.00**	**16.67%**
Category: R85 - Interest Revenue								
001-0100-4850	Interest Revenue	300,000.00	300,000.00	22,952.00	311,927.35	0.00	11,927.35	103.98 %
	Category: R85 - Interest Revenue Total:	**300,000.00**	**300,000.00**	**22,952.00**	**311,927.35**	**0.00**	**11,927.35**	**3.98%**
	Revenue Total:	**8,979,440.00**	**8,981,630.00**	**765,466.53**	**7,407,890.32**	**0.00**	**-1,573,739.68**	**17.52%**
Expense								
Category: E01 - Personnel Expense								
001-0100-5000	Salary Expense	739,643.33	736,843.33	47,284.99	554,084.72	0.00	182,758.61	24.80 %
001-0100-5001	Elected Off. 2009-24,2011-27	338,432.00	338,432.00	26,364.79	279,999.20	0.00	58,432.80	17.27 %
001-0100-5005	SWB Reimbursement	-1,051,415.00	-1,051,415.00	-87,617.85	-876,178.50	0.00	-175,236.50	16.67 %
001-0100-5010	Overtime Expense	5,000.00	5,000.00	1,020.73	4,134.12	0.00	865.88	17.32 %
001-0100-5020	FICA Expense	84,462.38	84,462.38	5,594.79	62,954.95	0.00	21,507.43	25.46 %
001-0100-5022	Unemployment Expense	540.00	540.00	0.00	140.02	0.00	399.98	74.07 %
001-0100-5025	Worker's Comp Expense	3,000.00	3,000.00	0.00	1,678.41	0.00	1,321.59	44.05 %
001-0100-5030	APERS Expense	159,007.09	159,007.09	11,250.62	126,157.72	0.00	32,849.37	20.66 %
001-0100-5040	Health Insurance Expense	131,456.92	131,456.92	7,842.22	83,430.98	0.00	48,025.94	36.53 %
001-0100-5042	Employee Assistance Program	4,000.00	4,000.00	985.88	3,943.52	0.00	56.48	1.41 %
001-0100-5050	Physical & Drug Screen Exp	800.00	800.00	16.99	302.42	-2.80	500.38	62.55 %
001-0100-5054	Bring Your Own Device - Phone	300.00	300.00	25.00	250.00	0.00	50.00	16.67 %
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	461.54	5,076.94	0.00	923.06	15.38 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5060	Travel & Training Expense	23,775.00	23,775.00	395.00	22,854.54	-114.30	1,034.76	4.35 %
001-0100-5062	Travel & Training - Mayor	8,330.00	8,330.00	280.00	6,222.39	-78.15	2,185.76	26.24 %
001-0100-5063	Travel & Training - City Clerk	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E01 - Personnel Expense Total:	**454,331.72**	**451,531.72**	**13,904.70**	**275,051.43**	**-195.25**	**176,675.54**	**39.13%**
Category: E10 - Building & Grounds Exp								
001-0100-5102	Repairs & Maint - Building	1,500.00	6,500.00	0.00	5,871.88	94.00	534.12	8.22 %
001-0100-5104	Repairs & Maint - Grounds	5,500.00	5,500.00	1,522.87	2,809.68	0.00	2,690.32	48.91 %
001-0100-5110	Utilities - Electric	6,600.00	6,600.00	568.41	5,026.15	0.00	1,573.85	23.85 %
001-0100-5111	Utilities - Gas	1,000.00	1,000.00	10.18	761.55	0.00	238.45	23.85 %
001-0100-5112	Utilities - Water	1,260.00	1,260.00	118.36	1,112.64	0.00	147.36	11.70 %
001-0100-5115	Com Exp - Tel Landline.Interne	9,408.00	9,408.00	803.69	7,733.35	0.00	1,674.65	17.80 %
001-0100-5116	Communication Exp - Cellular	7,440.00	7,440.00	580.81	5,298.00	0.00	2,142.00	28.79 %
001-0100-5120	Insurance - Property	9,280.00	9,280.00	10,994.40	10,194.83	0.00	-914.83	-9.86 %
001-0100-5130	Sanitation	1,080.00	1,167.42	87.42	961.62	0.00	205.80	17.63 %
001-0100-5142	Janitorial Supplies and Main	6,000.00	6,000.00	261.75	2,412.14	0.00	3,587.86	59.80 %
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:	**50,068.00**	**55,155.42**	**14,947.89**	**42,181.84**	**94.00**	**12,879.58**	**23.35%**
Category: E20 - Vehicle Expense								
001-0100-5200	Fuel Expense	1,500.00	1,500.00	0.00	373.10	0.00	1,126.90	75.13 %
001-0100-5212	Service & Repair - Equipment	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0100-5225	Insurance Expense - Vehicle	265.00	265.00	0.00	265.00	0.00	0.00	0.00 %
	Category: E20 - Vehicle Expense Total:	**2,265.00**	**2,265.00**	**0.00**	**638.10**	**0.00**	**1,626.90**	**71.83%**
Category: E30 - Supply Expense								
001-0100-5300	Supplies - Office	8,860.00	11,360.00	1,675.40	10,674.78	-339.75	1,024.97	9.02 %
001-0100-5350	Postage Expense	1,400.00	1,400.00	121.16	739.08	-4.85	665.77	47.56 %
	Category: E30 - Supply Expense Total:	**10,260.00**	**12,760.00**	**1,796.56**	**11,413.86**	**-344.60**	**1,690.74**	**13.25%**
Category: E40 - Operations Expense								
001-0100-5480	Dues & Subscriptions	76,212.00	76,212.00	69,941.53	75,074.44	39.00	1,098.56	1.44 %
001-0100-5505	Mayor's Expense	26,300.00	9,300.00	1,650.36	2,233.49	0.00	7,066.51	75.98 %
001-0100-5506	City Clerk Expense	2,500.00	2,500.00	0.00	685.63	0.00	1,814.37	72.57 %
001-0100-5515	Elections or Permit Fee Exp	13,000.00	13,000.00	0.00	12,154.66	0.00	845.34	6.50 %
001-0100-5535	Sales Tax Expense	2,500.00	2,500.00	400.00	5,081.00	0.00	-2,581.00	-103.24 %
	Category: E40 - Operations Expense Total:	**120,512.00**	**103,512.00**	**71,991.89**	**95,229.22**	**39.00**	**8,243.78**	**7.96%**
Category: E55 - Professional Services								
001-0100-5550	Prof Services - Acctg & Audit	12,750.00	12,750.00	0.00	12,950.00	0.00	-200.00	-1.57 %
001-0100-5553	Prof Services - Advertising	1,000.00	1,000.00	370.52	4,663.57	0.00	-3,663.57	-366.36 %
001-0100-5583	Prof Services - Legal	6,000.00	6,000.00	0.00	3,398.00	0.00	2,602.00	43.37 %
001-0100-5586	Prof Services - Other	98,350.00	84,548.75	13,322.36	64,728.43	823.32	18,997.00	22.47 %
001-0100-5588	Prof Services - Legal Notices	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0100-5589	Prof Services - Printing	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
	Category: E55 - Professional Services Total:	**118,700.00**	**104,898.75**	**13,692.88**	**85,740.00**	**823.32**	**18,335.43**	**17.48%**
Category: E60 - Miscellaneous Expense								
001-0100-5600	Miscellaneous Expense	100.00	6,790.00	0.00	6,832.69	0.00	-42.69	-0.63 %
001-0100-5608	Software - New & Renewals	18,001.00	48,001.00	6,030.00	47,555.74	-15.00	460.26	0.96 %
	Category: E60 - Miscellaneous Expense Total:	**18,101.00**	**54,791.00**	**6,030.00**	**54,388.43**	**-15.00**	**417.57**	**0.76%**
Category: E68 - Donation Expense								
001-0100-5680	Boys and Girls Club Contract	50,000.00	50,000.00	12,500.00	50,000.00	0.00	0.00	0.00 %
001-0100-5681	Sr. Adults Contract	35,550.00	35,550.00	7,500.00	30,000.00	0.00	5,550.00	15.61 %
001-0100-5682	Historic Society Contract	10,000.00	10,000.00	2,500.00	12,568.65	0.00	-2,568.65	-25.69 %
	Category: E68 - Donation Expense Total:	**95,550.00**	**95,550.00**	**22,500.00**	**92,568.65**	**0.00**	**2,981.35**	**3.12%**
Category: E85 - Interest Expense								
001-0100-5850	Interest Expense	3,550.00	6,800.00	524.47	5,656.81	0.00	1,143.19	16.81 %
	Category: E85 - Interest Expense Total:	**3,550.00**	**6,800.00**	**524.47**	**5,656.81**	**0.00**	**1,143.19**	**16.81%**
	Expense Total:	**873,337.72**	**887,263.89**	**145,388.39**	**662,868.34**	**401.47**	**223,994.08**	**25.25%**
	Department: 0100 - Administration Surplus (Deficit):	**8,106,102.28**	**8,094,366.11**	**620,078.14**	**6,745,021.98**	**-401.47**	**-1,349,745.60**	**16.68%**
Department: 0110 - Information Technology								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
001-0110-4623	Xfer from other fund	0.00	0.00	148,631.17	148,631.17	0.00	148,631.17	0.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**0.00**	**0.00**	**148,631.17**	**148,631.17**	**0.00**	**148,631.17**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**148,631.17**	**148,631.17**	**0.00**	**148,631.17**	**0.00%**
Expense								
Category: E01 - Personnel Expense								
001-0110-5060	Travel & Training Expense	9,500.00	0.00	-1,650.36	0.00	0.00	0.00	0.00 %
	Category: E01 - Personnel Expense Total:	**9,500.00**	**0.00**	**-1,650.36**	**0.00**	**0.00**	**0.00**	**0.00%**
Category: E20 - Vehicle Expense								
001-0110-5210	Service and Repair	1,000.00	1,000.00	240.88	287.56	0.00	712.44	71.24 %
	Category: E20 - Vehicle Expense Total:	**1,000.00**	**1,000.00**	**240.88**	**287.56**	**0.00**	**712.44**	**71.24%**
Category: E60 - Miscellaneous Expense								
001-0110-5604	Hardware - New & Renewals	118,000.00	28,000.00	1,849.61	5,162.13	10,073.85	12,764.02	45.59 %
001-0110-5606	IT Projects & Labor	20,000.00	20,000.00	0.00	7,193.56	-1,116.63	13,923.07	69.62 %
001-0110-5608	Software - New & Renewals	142,760.00	142,760.00	5,015.00	97,381.16	-163.07	45,541.91	31.90 %
001-0110-5610	Website	92,000.00	92,000.00	17,375.00	70,017.50	0.00	21,982.50	23.89 %
001-0110-5612	IT Tools & Supplies	1,000.00	1,000.00	0.00	850.93	100.76	48.31	4.83 %
001-0110-5614	Copiers & Maintenance	30,000.00	30,000.00	2,492.63	25,880.60	0.00	4,119.40	13.73 %
	Category: E60 - Miscellaneous Expense Total:	**403,760.00**	**313,760.00**	**26,732.24**	**206,485.88**	**8,894.91**	**98,379.21**	**31.35%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E72 - Bond Expense								
001-0110-5840	Principal for Loans	31,150.00	31,150.00	2,328.07	22,868.57	0.00	8,281.43	26.59 %
	Category: E72 - Bond Expense Total:	**31,150.00**	**31,150.00**	**2,328.07**	**22,868.57**	**0.00**	**8,281.43**	**26.59%**
Category: E80 - Fixed Assets								
001-0110-5810	Fixed Assets - Equipment	0.00	1,368.83	-945.00	0.00	9,865.00	-8,496.17	-620.69 %
001-0110-5898	Capital Asset Contra	0.00	0.00	945.00	148,631.17	0.00	-148,631.17	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**1,368.83**	**0.00**	**148,631.17**	**9,865.00**	**-157,127.34**	**11,478.95%**
	Expense Total:	**445,410.00**	**347,278.83**	**27,650.83**	**378,273.18**	**18,759.91**	**-49,754.26**	**-14.33%**
	Department: 0110 - Information Technology Surplus (Deficit):	**-445,410.00**	**-347,278.83**	**120,980.34**	**-229,642.01**	**-18,759.91**	**98,876.91**	**28.47%**
Department: 0120 - Planning & Development								
Revenue								
Category: R10 - Taxes - Sales								
001-0120-4656	Alcohol Sales Tax Collected	125,000.00	125,000.00	18,699.36	162,206.12	0.00	37,206.12	129.76 %
	Category: R10 - Taxes - Sales Total:	**125,000.00**	**125,000.00**	**18,699.36**	**162,206.12**	**0.00**	**37,206.12**	**29.76%**
Category: R20 - Licenses Permits & Fees								
001-0120-4200	Act 474 Commerical SurCharge	10,000.00	10,000.00	0.00	8,131.80	0.00	-1,868.20	18.68 %
001-0120-4206	Annex/Rezoning Fees	2,000.00	2,000.00	0.00	665.00	0.00	-1,335.00	66.75 %
001-0120-4208	Business Licenses	165,000.00	165,000.00	912.50	86,269.38	0.00	-78,730.62	47.72 %
001-0120-4210	Commercial Remodel Permits	11,750.00	11,750.00	402.30	4,181.60	0.00	-7,568.40	64.41 %
001-0120-4214	Electrical Permits	80,000.00	80,000.00	2,630.48	61,132.74	0.00	-18,867.26	23.58 %
001-0120-4220	HVACR Permits	62,000.00	62,000.00	1,441.46	44,981.34	0.00	-17,018.66	27.45 %
001-0120-4226	Mobile Home Permits	1,300.00	1,300.00	100.00	1,550.00	0.00	250.00	119.23 %
001-0120-4228	New Commercial Permits	60,000.00	60,000.00	0.00	24,055.45	0.00	-35,944.55	59.91 %
001-0120-4230	Permits - Other	5,000.00	5,000.00	360.00	4,580.00	0.00	-420.00	8.40 %
001-0120-4232	Plumbing/Gas Inspections	45,000.00	45,000.00	3,369.68	34,185.50	0.00	-10,814.50	24.03 %
001-0120-4234	Re - Inspections Fees	9,000.00	9,000.00	0.00	2,940.00	0.00	-6,060.00	67.33 %
001-0120-4236	Residential Building Permits	40,000.00	40,000.00	7,033.88	37,796.70	0.00	-2,203.30	5.51 %
001-0120-4238	Residential Remodel Permits	4,000.00	4,000.00	768.02	5,395.02	0.00	1,395.02	134.88 %
001-0120-4240	Sanitation License	250.00	250.00	0.00	0.00	0.00	-250.00	100.00 %
001-0120-4242	Sign Permits	12,500.00	12,500.00	0.00	5,850.00	0.00	-6,650.00	53.20 %
001-0120-4244	Solicitation Permits	1,500.00	1,500.00	60.00	680.00	0.00	-820.00	54.67 %
001-0120-4248	Storage Building Permits	5,500.00	5,500.00	336.20	3,166.04	0.00	-2,333.96	42.44 %
001-0120-4250	Subdivision Plat & Filing Fees	1,000.00	1,000.00	420.00	1,793.00	0.00	793.00	179.30 %
001-0120-4258	Alcohol Permits - Revenue	35,000.00	35,000.00	0.00	28,505.65	0.00	-6,494.35	18.56 %
	Category: R20 - Licenses Permits & Fees Total:	**550,800.00**	**550,800.00**	**17,834.52**	**355,859.22**	**0.00**	**-194,940.78**	**35.39%**
Category: R64 - Reimbursement								
001-0120-4560	Vacant Home Clean Up	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
	Category: R64 - Reimbursement Total:	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**-1,000.00**	**100.00%**
	Revenue Total:	**676,800.00**	**676,800.00**	**36,533.88**	**518,065.34**	**0.00**	**-158,734.66**	**23.45%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E01 - Personnel Expense								
001-0120-5000	Salary Expense	464,774.16	464,774.16	35,789.64	392,963.68	0.00	71,810.48	15.45 %
001-0120-5010	Overtime Expense	500.00	500.00	403.55	3,623.06	0.00	-3,123.06	-624.61 %
001-0120-5020	FICA Expense	35,593.47	35,593.47	2,710.37	29,754.12	0.00	5,839.35	16.41 %
001-0120-5022	Unemployment Expense	420.00	420.00	4.91	111.98	0.00	308.02	73.34 %
001-0120-5025	Worker's Comp Expense	1,050.00	1,050.00	0.00	3,341.37	0.00	-2,291.37	-218.23 %
001-0120-5030	APERS Expense	69,395.64	69,395.64	5,387.77	58,995.11	0.00	10,400.53	14.99 %
001-0120-5040	Health Insurance Expense	80,024.52	80,024.52	7,241.38	69,623.05	0.00	10,401.47	13.00 %
001-0120-5050	Physical & Drug Screen Exp	150.00	150.00	0.00	160.20	0.00	-10.20	-6.80 %
001-0120-5055	Uniform Expense	1,000.00	1,000.00	0.00	0.00	208.05	791.95	79.20 %
001-0120-5060	Travel & Training Expense	12,500.00	12,500.00	635.20	8,598.34	1,587.60	2,314.06	18.51 %
	Category: E01 - Personnel Expense Total:	**665,407.79**	**665,407.79**	**52,172.82**	**567,170.91**	**1,795.65**	**96,441.23**	**14.49%**
Category: E10 - Building & Grounds Exp								
001-0120-5110	Utilities - Electric	1,524.00	1,524.00	142.11	1,256.54	0.00	267.46	17.55 %
001-0120-5111	Utilities - Gas	240.00	240.00	2.54	190.37	0.00	49.63	20.68 %
001-0120-5112	Utilities - Water	324.00	324.00	29.59	278.15	0.00	45.85	14.15 %
001-0120-5115	Com Exp - Tel Landline.Interne	1,500.00	1,500.00	110.00	1,142.00	0.00	358.00	23.87 %
001-0120-5116	Communication Exp - Cellular	5,500.00	5,500.00	316.18	2,654.92	134.00	2,711.08	49.29 %
001-0120-5120	Insurance - Property	400.00	400.00	400.00	400.00	0.00	0.00	0.00 %
001-0120-5130	Sanitation	265.00	286.56	21.56	237.16	0.00	49.40	17.24 %
	Category: E10 - Building & Grounds Exp Total:	**9,753.00**	**9,774.56**	**1,021.98**	**6,159.14**	**134.00**	**3,481.42**	**35.62%**
Category: E20 - Vehicle Expense								
001-0120-5200	Fuel Expense	9,000.00	9,000.00	616.06	4,697.99	0.00	4,302.01	47.80 %
001-0120-5210	Service & Repair - Vehicle	1,000.00	1,000.00	192.10	4,095.28	-99.25	-2,996.03	-299.60 %
001-0120-5225	Insurance Expense - Vehicle	2,149.34	2,149.34	0.00	1,369.30	0.00	780.04	36.29 %
	Category: E20 - Vehicle Expense Total:	**12,149.34**	**12,149.34**	**808.16**	**10,162.57**	**-99.25**	**2,086.02**	**17.17%**
Category: E30 - Supply Expense								
001-0120-5300	Supplies - Office	2,500.00	2,500.00	159.04	1,733.62	130.72	635.66	25.43 %
001-0120-5350	Postage Expense	2,000.00	2,000.00	104.35	575.30	0.00	1,424.70	71.24 %
	Category: E30 - Supply Expense Total:	**4,500.00**	**4,500.00**	**263.39**	**2,308.92**	**130.72**	**2,060.36**	**45.79%**
Category: E40 - Operations Expense								
001-0120-5405	Act 474 Surcharge	10,000.00	10,000.00	685.87	8,087.21	-413.00	2,325.79	23.26 %
001-0120-5475	Credit Card Fees	10,928.00	10,928.00	28.75	488.74	120.00	10,319.26	94.43 %
001-0120-5480	Dues & Subscriptions	23,000.00	43,000.00	1,107.00	40,326.30	0.00	2,673.70	6.22 %
	Category: E40 - Operations Expense Total:	**43,928.00**	**63,928.00**	**1,821.62**	**48,902.25**	**-293.00**	**15,318.75**	**23.96%**
Category: E55 - Professional Services								
001-0120-5553	Prof Services - Advertising	1,000.00	1,000.00	0.00	390.06	92.20	517.74	51.77 %
001-0120-5560	Vacant Home Cleanup	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
001-0120-5568	Prof Services - Electrical Ins	36,720.00	36,720.00	2,520.00	27,000.00	833.00	8,887.00	24.20 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0120-5571	Prof Services - Engineering	1,000.00	1,000.00	16.45	339.60	631.75	28.65	2.87 %
001-0120-5589	Prof Services - Printing	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
	Category: E55 - Professional Services Total:	**43,820.00**	**38,820.00**	**2,536.45**	**27,729.66**	**1,556.95**	**9,533.39**	**24.56%**
Category: E60 - Miscellaneous Expense								
001-0120-5600	Miscellaneous Expense	100.00	100.00	0.00	10.94	0.00	89.06	89.06 %
001-0120-5604	Hardware - New & Renewals	0.00	3,300.00	0.00	2,043.01	0.00	1,256.99	38.09 %
001-0120-5608	Software - New & Renewals	10,000.00	19,100.00	0.00	20,414.11	0.00	-1,314.11	-6.88 %
	Category: E60 - Miscellaneous Expense Total:	**10,100.00**	**22,500.00**	**0.00**	**22,468.06**	**0.00**	**31.94**	**0.14%**
Category: E72 - Bond Expense								
001-0120-5840	Principal for Loans	44,500.00	44,500.00	3,406.75	33,464.35	0.00	11,035.65	24.80 %
	Category: E72 - Bond Expense Total:	**44,500.00**	**44,500.00**	**3,406.75**	**33,464.35**	**0.00**	**11,035.65**	**24.80%**
Category: E85 - Interest Expense								
001-0120-5850	Interest Expense	5,071.00	9,791.00	767.47	8,277.81	0.00	1,513.19	15.45 %
	Category: E85 - Interest Expense Total:	**5,071.00**	**9,791.00**	**767.47**	**8,277.81**	**0.00**	**1,513.19**	**15.45%**
	Expense Total:	**839,229.13**	**871,370.69**	**62,798.64**	**726,643.67**	**3,225.07**	**141,501.95**	**16.24%**
	Department: 0120 - Planning & Development Surplus (Deficit):	**-162,429.13**	**-194,570.69**	**-26,264.76**	**-208,578.33**	**-3,225.07**	**-17,232.71**	**-8.86%**
Department: 0200 - Animal Control								
Revenue								
Category: R20 - Licenses Permits & Fees								
001-0200-4202	Adoption Revenue	5,500.00	5,500.00	435.00	1,860.00	0.00	-3,640.00	66.18 %
001-0200-4222	Misc Revenue - Animal Control	8,000.00	8,000.00	677.39	4,785.15	0.00	-3,214.85	40.19 %
001-0200-4224	Dog License Fee	3,500.00	3,500.00	90.00	2,010.00	0.00	-1,490.00	42.57 %
001-0200-4246	Spay & Neuter Revenue	7,380.00	7,380.00	1,300.00	4,725.00	0.00	-2,655.00	35.98 %
	Category: R20 - Licenses Permits & Fees Total:	**24,380.00**	**24,380.00**	**2,502.39**	**13,380.15**	**0.00**	**-10,999.85**	**45.12%**
Category: R40 - Fines & Forfeitures								
001-0200-4420	Animal Control Fines	6,000.00	6,000.00	720.00	2,280.00	0.00	-3,720.00	62.00 %
	Category: R40 - Fines & Forfeitures Total:	**6,000.00**	**6,000.00**	**720.00**	**2,280.00**	**0.00**	**-3,720.00**	**62.00%**
Category: R62 - Intergovernmental Tsfrs								
001-0200-4623	Xfer from Other Fund	0.00	0.00	269,804.33	269,804.33	0.00	269,804.33	0.00 %
001-0200-4627	Xfer Designated Tax	678,072.00	678,072.00	56,505.00	565,050.00	0.00	-113,022.00	16.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**678,072.00**	**678,072.00**	**326,309.33**	**834,854.33**	**0.00**	**156,782.33**	**23.12%**
Category: R70 - Grant Revenue								
001-0200-4700	Grant Revenue	0.00	5,000.00	0.00	11,000.00	0.00	6,000.00	220.00 %
	Category: R70 - Grant Revenue Total:	**0.00**	**5,000.00**	**0.00**	**11,000.00**	**0.00**	**6,000.00**	**120.00%**
	Revenue Total:	**708,452.00**	**713,452.00**	**329,531.72**	**861,514.48**	**0.00**	**148,062.48**	**20.75%**
Expense								
Category: E01 - Personnel Expense								
001-0200-5000	Salary Expense	426,898.70	390,448.70	25,745.24	307,797.29	0.00	82,651.41	21.17 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0200-5005	SWB Reimbursement	94,783.00	94,783.00	7,898.58	78,985.80	0.00	15,797.20	16.67 %
001-0200-5010	Overtime Expense	12,000.00	12,000.00	733.04	4,766.40	0.00	7,233.60	60.28 %
001-0200-5020	FICA Expense	33,575.64	33,575.64	1,954.06	23,188.77	0.00	10,386.87	30.94 %
001-0200-5022	Unemployment Expense	576.00	576.00	2.64	155.58	0.00	420.42	72.99 %
001-0200-5025	Worker's Comp Expense	2,700.00	2,700.00	0.00	1,588.12	0.00	1,111.88	41.18 %
001-0200-5030	APERS Expense	66,931.93	66,931.93	3,943.22	46,324.68	0.00	20,607.25	30.79 %
001-0200-5040	Health Insurance Expense	79,674.28	79,674.28	5,523.22	54,688.62	0.00	24,985.66	31.36 %
001-0200-5050	Physical & Drug Screen Exp	500.00	500.00	0.00	539.60	34.20	-73.80	-14.76 %
001-0200-5055	Uniform Expense	1,500.00	5,000.00	346.63	2,497.67	0.00	2,502.33	50.05 %
001-0200-5060	Travel & Training Expense	20,000.00	20,000.00	814.29	9,655.54	-265.61	10,610.07	53.05 %
001-0200-5065	First Aid Expense	200.00	200.00	0.00	28.03	0.00	171.97	85.99 %
	Category: E01 - Personnel Expense Total:	**739,339.55**	**706,389.55**	**46,960.92**	**530,216.10**	**-231.41**	**176,404.86**	**24.97%**
Category: E10 - Building & Grounds Exp								
001-0200-5102	Repairs & Maint - Building	5,000.00	5,000.00	852.47	6,906.47	0.00	-1,906.47	-38.13 %
001-0200-5104	Repairs & Maint - Grounds	5,100.00	12,600.00	82.13	1,921.63	164.26	10,514.11	83.45 %
001-0200-5110	Utilities - Electric	9,660.00	9,660.00	735.28	8,228.52	0.00	1,431.48	14.82 %
001-0200-5111	Utilities - Gas	480.00	480.00	21.82	374.30	0.00	105.70	22.02 %
001-0200-5112	Utilities - Water	1,000.00	1,000.00	73.93	697.48	0.00	302.52	30.25 %
001-0200-5115	Com Exp - Tel Landline.Interne	9,500.00	9,500.00	781.65	7,338.25	0.00	2,161.75	22.76 %
001-0200-5116	Communication Exp - Cellular	4,440.00	4,440.00	279.28	2,787.70	135.00	1,517.30	34.17 %
001-0200-5120	Insurance - Property	2,912.00	2,912.00	3,578.15	3,578.15	0.00	-666.15	-22.88 %
001-0200-5130	Sanitation	1,500.00	1,625.41	125.41	1,379.51	0.00	245.90	15.13 %
001-0200-5140	Supplies - B&G	500.00	500.00	0.00	88.20	0.00	411.80	82.36 %
001-0200-5142	Janitorial Supplies and Main	4,000.00	7,000.00	799.15	6,801.13	0.00	198.87	2.84 %
001-0200-5145	Tools	1,500.00	3,700.00	561.94	2,059.86	0.00	1,640.14	44.33 %
	Category: E10 - Building & Grounds Exp Total:	**45,592.00**	**58,417.41**	**7,891.21**	**42,161.20**	**299.26**	**15,956.95**	**27.32%**
Category: E20 - Vehicle Expense								
001-0200-5200	Fuel Expense	4,500.00	7,500.00	884.45	5,749.10	-210.31	1,961.21	26.15 %
001-0200-5210	Service & Repair - Vehicle	3,000.00	9,000.00	1,223.87	4,666.13	67.06	4,266.81	47.41 %
001-0200-5225	Insurance Expense - Vehicle	1,873.00	1,873.00	0.00	1,872.79	0.00	0.21	0.01 %
	Category: E20 - Vehicle Expense Total:	**9,373.00**	**18,373.00**	**2,108.32**	**12,288.02**	**-143.25**	**6,228.23**	**33.90%**
Category: E30 - Supply Expense								
001-0200-5300	Supplies - Office	2,400.00	2,400.00	14.80	988.55	0.00	1,411.45	58.81 %
001-0200-5302	Supplies - Kitchen	350.00	350.00	10.42	239.45	0.00	110.55	31.59 %
001-0200-5306	Supplies - Food Allowance	1,000.00	2,250.00	291.94	2,401.58	0.00	-151.58	-6.74 %
001-0200-5322	Supplies - Operating	6,300.00	6,300.00	0.00	596.67	-125.14	5,828.47	92.52 %
001-0200-5350	Postage Expense	100.00	100.00	55.92	359.26	0.00	-259.26	-259.26 %
001-0200-5370	Medicine Expense	15,000.00	15,504.33	1,734.74	9,591.29	-960.00	6,873.04	44.33 %
001-0200-5371	Spay & Neuter Vouchers	500.00	500.00	120.00	540.00	-40.00	0.00	0.00 %
	Category: E30 - Supply Expense Total:	**25,650.00**	**27,404.33**	**2,227.82**	**14,716.80**	**-1,125.14**	**13,812.67**	**50.40%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E40 - Operations Expense								
001-0200-5475	Credit Card Fees	1,500.00	1,500.00	54.49	696.32	0.00	803.68	53.58 %
001-0200-5480	Dues & Subscriptions	825.00	825.00	0.00	390.00	0.00	435.00	52.73 %
	Category: E40 - Operations Expense Total:	**2,325.00**	**2,325.00**	**54.49**	**1,086.32**	**0.00**	**1,238.68**	**53.28%**
Category: E55 - Professional Services								
001-0200-5577	Prof Services - Incineration & Disp	4,000.00	4,000.00	160.00	1,895.00	-40.00	2,145.00	53.63 %
001-0200-5589	Prof Services - Printing	500.00	500.00	0.00	322.07	0.00	177.93	35.59 %
001-0200-5592	Prof Services - Veterinarian	25,000.00	25,144.15	5,342.76	24,189.93	-1,862.49	2,816.71	11.20 %
001-0200-5593	Prof Services - Animal Care	5,000.00	5,000.00	452.00	2,280.37	0.00	2,719.63	54.39 %
	Category: E55 - Professional Services Total:	**34,500.00**	**34,644.15**	**5,954.76**	**28,687.37**	**-1,902.49**	**7,859.27**	**22.69%**
Category: E60 - Miscellaneous Expense								
001-0200-5600	Miscellaneous Expense	500.00	5,500.00	0.00	5,946.59	0.00	-446.59	-8.12 %
001-0200-5604	Hardware - New & Renewals	7,500.00	7,500.00	0.00	6,536.68	0.00	963.32	12.84 %
001-0200-5608	Software - New & Renewals	2,000.00	2,000.00	0.00	1,997.82	0.00	2.18	0.11 %
	Category: E60 - Miscellaneous Expense Total:	**10,000.00**	**15,000.00**	**0.00**	**14,481.09**	**0.00**	**518.91**	**3.46%**
Category: E72 - Bond Expense								
001-0200-5840	Principal for Loans	92,230.00	92,230.00	7,149.09	70,293.62	0.00	21,936.38	23.78 %
	Category: E72 - Bond Expense Total:	**92,230.00**	**92,230.00**	**7,149.09**	**70,293.62**	**0.00**	**21,936.38**	**23.78%**
Category: E80 - Fixed Assets								
001-0200-5808	Cap Assets - Vehicles	0.00	-269,804.38	0.00	0.00	59,451.50	-329,255.88	122.04 %
001-0200-5816	Capital Assets - Infrastructure	0.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
001-0200-5898	Capital Asset Contra	0.00	0.00	0.00	269,804.38	0.00	-269,804.38	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**-259,804.38**	**0.00**	**269,804.38**	**59,451.50**	**-589,060.26**	**226.73%**
Category: E85 - Interest Expense								
001-0200-5850	Interest Expense	10,415.00	19,015.00	1,478.35	15,980.73	0.00	3,034.27	15.96 %
	Category: E85 - Interest Expense Total:	**10,415.00**	**19,015.00**	**1,478.35**	**15,980.73**	**0.00**	**3,034.27**	**15.96%**
	Expense Total:	**969,424.55**	**713,994.06**	**73,824.96**	**999,715.63**	**56,348.47**	**-342,070.04**	**-47.91%**
	Department: 0200 - Animal Control Surplus (Deficit):	**-260,972.55**	**-542.06**	**255,706.76**	**-138,201.15**	**-56,348.47**	**-194,007.56**	**35,790.79%**
Department: 0300 - Court								
Revenue								
Category: R40 - Fines & Forfeitures								
001-0300-4400	Act 316 of 1991 Revenue	200.00	200.00	86.28	302.87	0.00	102.87	151.44 %
001-0300-4412	City Attorney Reim	26,000.00	26,000.00	2,760.91	22,578.39	0.00	-3,421.61	13.16 %
001-0300-4414	Court Fines	400,000.00	400,000.00	37,435.74	380,179.22	0.00	-19,820.78	4.96 %
001-0300-4416	District Court Reim	14,000.00	14,000.00	1,466.73	12,132.70	0.00	-1,867.30	13.34 %
001-0300-4424	Judge Retirement Reim	4,700.00	4,700.00	0.00	3,158.72	0.00	-1,541.28	32.79 %
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	23,000.00	2,502.08	20,312.04	0.00	-2,687.96	11.69 %
001-0300-4428	Warrant Fees	65,000.00	65,000.00	1,378.50	53,666.90	0.00	-11,333.10	17.44 %
	Category: R40 - Fines & Forfeitures Total:	**532,900.00**	**532,900.00**	**45,630.24**	**492,330.84**	**0.00**	**-40,569.16**	**7.61%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R60 - Miscellaneous Revenue								
001-0300-4600	Miscellaneous Revenue	50,520.00	50,520.00	1,331.59	37,730.35	0.00	-12,789.65	25.32 %
	Category: R60 - Miscellaneous Revenue Total:	**50,520.00**	**50,520.00**	**1,331.59**	**37,730.35**	**0.00**	**-12,789.65**	**25.32%**
Category: R64 - Reimbursement								
001-0300-4640	Reimbursement RevSaline County	160,000.00	160,000.00	69,139.36	197,405.61	0.00	37,405.61	123.38 %
	Category: R64 - Reimbursement Total:	**160,000.00**	**160,000.00**	**69,139.36**	**197,405.61**	**0.00**	**37,405.61**	**23.38%**
	Revenue Total:	**743,420.00**	**743,420.00**	**116,101.19**	**727,466.80**	**0.00**	**-15,953.20**	**2.15%**
Expense								
Category: E01 - Personnel Expense								
001-0300-5000	Salary Expense	346,306.56	346,306.56	26,323.38	286,271.18	0.00	60,035.38	17.34 %
001-0300-5010	Overtime Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0300-5020	FICA Expense	26,530.67	26,530.67	1,942.00	21,247.58	0.00	5,283.09	19.91 %
001-0300-5022	Unemployment Expense	420.00	420.00	0.00	105.75	0.00	314.25	74.82 %
001-0300-5025	Worker's Comp Expense	2,165.00	2,165.00	0.00	1,935.51	0.00	229.49	10.60 %
001-0300-5030	APERS Expense	53,130.69	53,130.69	4,032.76	43,832.78	0.00	9,297.91	17.50 %
001-0300-5040	Health Insurance Expense	56,863.04	56,863.04	6,095.94	54,746.90	0.00	2,116.14	3.72 %
001-0300-5050	Physical & Drug Screen Exp	400.00	400.00	0.00	182.20	0.00	217.80	54.45 %
001-0300-5055	Uniform Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
001-0300-5060	Travel & Training Expense	7,500.00	7,500.00	0.00	5,174.36	0.00	2,325.64	31.01 %
001-0300-5070	Judge - Share to State	29,000.00	29,000.00	160.29	19,401.73	0.00	9,598.27	33.10 %
	Category: E01 - Personnel Expense Total:	**523,315.96**	**523,315.96**	**38,554.37**	**432,897.99**	**0.00**	**90,417.97**	**17.28%**
Category: E10 - Building & Grounds Exp								
001-0300-5102	Repairs & Maint - Building	10,000.00	10,000.00	0.00	2,073.83	0.00	7,926.17	79.26 %
001-0300-5110	Utilities - Electric	6,600.00	6,600.00	568.41	5,026.18	0.00	1,573.82	23.85 %
001-0300-5111	Utilities - Gas	1,200.00	1,200.00	10.17	761.54	0.00	438.46	36.54 %
001-0300-5112	Utilities - Water	1,000.00	1,000.00	118.35	1,112.62	0.00	-112.62	-11.26 %
001-0300-5115	Com Exp - Tel Landline.Interne	3,144.00	3,144.00	415.87	3,943.25	0.00	-799.25	-25.42 %
001-0300-5130	Sanitation	1,080.00	1,166.25	86.25	948.75	0.00	217.50	18.65 %
001-0300-5142	Janitorial Supplies and Main	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E10 - Building & Grounds Exp Total:	**23,524.00**	**23,610.25**	**1,199.05**	**13,866.17**	**0.00**	**9,744.08**	**41.27%**
Category: E30 - Supply Expense								
001-0300-5300	Supplies - Office	9,000.00	9,000.00	392.12	3,864.35	433.79	4,701.86	52.24 %
001-0300-5350	Postage Expense	3,000.00	3,000.00	249.83	3,375.09	0.00	-375.09	-12.50 %
	Category: E30 - Supply Expense Total:	**12,000.00**	**12,000.00**	**641.95**	**7,239.44**	**433.79**	**4,326.77**	**36.06%**
Category: E40 - Operations Expense								
001-0300-5480	Dues & Subscriptions	161,745.00	161,745.00	13,245.04	133,317.90	48.75	28,378.35	17.55 %
	Category: E40 - Operations Expense Total:	**161,745.00**	**161,745.00**	**13,245.04**	**133,317.90**	**48.75**	**28,378.35**	**17.55%**
Category: E55 - Professional Services								
001-0300-5553	Prof Services - Advertising	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0300-5589	Prof Services - Printing	100.00	100.00	0.00	436.02	0.00	-336.02	-336.02 %
	Category: E55 - Professional Services Total:	**4,100.00**	**4,100.00**	**0.00**	**436.02**	**0.00**	**3,663.98**	**89.37%**
Category: E60 - Miscellaneous Expense								
001-0300-5608	Software - New & Renewals	500.00	500.00	0.00	81.00	0.00	419.00	83.80 %
001-0300-5614	Copiers & Maintenance	2,556.00	2,556.00	212.32	2,275.96	0.00	280.04	10.96 %
	Category: E60 - Miscellaneous Expense Total:	**3,056.00**	**3,056.00**	**212.32**	**2,356.96**	**0.00**	**699.04**	**22.87%**
	Expense Total:	**727,740.96**	**727,827.21**	**53,852.73**	**590,114.48**	**482.54**	**137,230.19**	**18.85%**
	Department: 0300 - Court Surplus (Deficit):	**15,679.04**	**15,592.79**	**62,248.46**	**137,352.32**	**-482.54**	**121,276.99**	**-777.78%**
Department: 0400 - Parks								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
001-0400-4623	Xfer from Other Fund	0.00	0.00	699,266.50	699,266.50	0.00	699,266.50	0.00 %
001-0400-4627	Xfer Designated Tax	678,072.00	678,072.00	56,505.00	565,050.00	0.00	-113,022.00	16.67 %
001-0400-4629	Xfer Park 1/8 O & M	847,578.00	847,578.00	70,631.00	706,310.00	0.00	-141,268.00	16.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,525,650.00**	**1,525,650.00**	**826,402.50**	**1,970,626.50**	**0.00**	**444,976.50**	**29.17%**
Category: R64 - Reimbursement								
001-0400-4640	Reimbursement Revenue	0.00	0.00	0.00	56,609.76	0.00	56,609.76	0.00 %
	Category: R64 - Reimbursement Total:	**0.00**	**0.00**	**0.00**	**56,609.76**	**0.00**	**56,609.76**	**0.00%**
Category: R66 - Sale of Equipment								
001-0400-4900	Sale of Capital Assets	0.00	16,500.00	298.00	298.00	0.00	-16,202.00	98.19 %
	Category: R66 - Sale of Equipment Total:	**0.00**	**16,500.00**	**298.00**	**298.00**	**0.00**	**-16,202.00**	**98.19%**
	Revenue Total:	**1,525,650.00**	**1,542,150.00**	**826,700.50**	**2,027,534.26**	**0.00**	**485,384.26**	**31.47%**
Expense								
Category: E01 - Personnel Expense								
001-0400-5000	Salary Expense	464,419.80	464,419.80	33,911.98	350,932.83	0.00	113,486.97	24.44 %
001-0400-5001	Part Time Labor	5,000.00	2,650.00	0.00	1,340.63	0.00	1,309.37	49.41 %
001-0400-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	135,404.20	0.00	27,080.80	16.67 %
001-0400-5010	Overtime Expense	7,000.00	7,000.00	5,462.93	13,897.03	0.00	-6,897.03	-98.53 %
001-0400-5020	FICA Expense	36,980.44	36,980.44	2,952.77	27,471.71	0.00	9,508.73	25.71 %
001-0400-5022	Unemployment Expense	900.00	900.00	8.38	164.18	0.00	735.82	81.76 %
001-0400-5025	Worker's Comp Expense	18,400.00	18,400.00	0.00	7,785.96	0.00	10,614.04	57.69 %
001-0400-5030	APERS Expense	72,221.11	72,221.11	6,032.24	55,485.31	0.00	16,735.80	23.17 %
001-0400-5040	Health Insurance Expense	103,105.92	103,105.92	8,614.96	74,442.78	0.00	28,663.14	27.80 %
001-0400-5050	Physical & Drug Screen Exp	1,050.00	1,050.00	160.20	682.90	45.00	322.10	30.68 %
001-0400-5055	Uniform Expense	2,150.00	2,150.00	0.00	558.16	-420.07	2,011.91	93.58 %
001-0400-5060	Travel & Training Expense	10,400.00	10,400.00	1,241.58	8,832.40	0.00	1,567.60	15.07 %
	Category: E01 - Personnel Expense Total:	**884,112.27**	**881,762.27**	**71,925.46**	**676,998.09**	**-375.07**	**205,139.25**	**23.26%**
Category: E10 - Building & Grounds Exp								
001-0400-5120	Insurance - Property	6,637.00	6,637.00	8,432.60	8,432.60	0.00	-1,795.60	-27.05 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0400-5145	Tools	2,000.00	2,000.00	0.00	65.42	1,624.07	310.51	15.53 %
	Category: E10 - Building & Grounds Exp Total:	**8,637.00**	**8,637.00**	**8,432.60**	**8,498.02**	**1,624.07**	**-1,485.09**	**-17.19%**
Category: E20 - Vehicle Expense								
001-0400-5200	Fuel Expense	16,400.00	16,400.00	2,201.37	15,280.62	0.00	1,119.38	6.83 %
001-0400-5210	Service & Repair - Vehicle	1,000.00	3,000.00	0.00	2,889.42	0.00	110.58	3.69 %
001-0400-5225	Insurance Expense - Vehicle	4,916.00	4,916.00	0.00	5,842.59	0.00	-926.59	-18.85 %
	Category: E20 - Vehicle Expense Total:	**22,316.00**	**24,316.00**	**2,201.37**	**24,012.63**	**0.00**	**303.37**	**1.25%**
Category: E30 - Supply Expense								
001-0400-5350	Postage Expense	500.00	500.00	93.13	406.56	0.00	93.44	18.69 %
	Category: E30 - Supply Expense Total:	**500.00**	**500.00**	**93.13**	**406.56**	**0.00**	**93.44**	**18.69%**
Category: E40 - Operations Expense								
001-0400-5535	Sales Tax Expense	500.00	500.00	0.00	37.00	0.00	463.00	92.60 %
	Category: E40 - Operations Expense Total:	**500.00**	**500.00**	**0.00**	**37.00**	**0.00**	**463.00**	**92.60%**
Category: E55 - Professional Services								
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00 %
001-0400-5586	Prof Services - Other	36,000.00	42,600.00	3,190.00	25,345.00	9,790.00	7,465.00	17.52 %
	Category: E55 - Professional Services Total:	**41,000.00**	**47,600.00**	**3,190.00**	**30,345.00**	**9,790.00**	**7,465.00**	**15.68%**
Category: E60 - Miscellaneous Expense								
001-0400-5600	Miscellaneous Expense	0.00	1,700.00	0.00	1,632.84	0.00	67.16	3.95 %
001-0400-5604	Hardware - New & Renewals	7,000.00	7,000.00	0.00	6,678.43	0.00	321.57	4.59 %
001-0400-5608	Software - New & Renewals	19,000.00	19,000.00	73.59	19,448.59	0.00	-448.59	-2.36 %
	Category: E60 - Miscellaneous Expense Total:	**26,000.00**	**27,700.00**	**73.59**	**27,759.86**	**0.00**	**-59.86**	**-0.22%**
Category: E72 - Bond Expense								
001-0400-5840	Principal for Loans	304,650.00	304,650.00	22,120.00	217,796.07	0.00	86,853.93	28.51 %
	Category: E72 - Bond Expense Total:	**304,650.00**	**304,650.00**	**22,120.00**	**217,796.07**	**0.00**	**86,853.93**	**28.51%**
Category: E80 - Fixed Assets								
001-0400-5810	Capital Assets - Equipment	0.00	39.14	0.00	0.00	0.00	39.14	100.00 %
001-0400-5898	Capital Asset Contra	0.00	0.00	0.00	16,460.86	0.00	-16,460.86	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**39.14**	**0.00**	**16,460.86**	**0.00**	**-16,421.72**	**41,956.36%**
Category: E85 - Interest Expense								
001-0400-5850	Interest Expense	37,221.00	51,721.00	3,993.07	43,334.67	0.00	8,386.33	16.21 %
	Category: E85 - Interest Expense Total:	**37,221.00**	**51,721.00**	**3,993.07**	**43,334.67**	**0.00**	**8,386.33**	**16.21%**
	Expense Total:	**1,324,936.27**	**1,347,425.41**	**112,029.22**	**1,045,648.76**	**11,039.00**	**290,737.65**	**21.58%**
	Department: 0400 - Parks Surplus (Deficit):	**200,713.73**	**194,724.59**	**714,671.28**	**981,885.50**	**-11,039.00**	**776,121.91**	**-398.57%**
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	80.00	500.50	0.00	-499.50	49.95 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0410-4532	Admissions	75,000.00	75,000.00	0.00	68,989.00	0.00	-6,011.00	8.01 %
001-0410-4534	Pavillion Fees	15,000.00	15,000.00	545.00	9,677.50	0.00	-5,322.50	35.48 %
	Category: R50 - Sale of Services Total:	**91,000.00**	**91,000.00**	**625.00**	**79,167.00**	**0.00**	**-11,833.00**	**13.00%**
	Revenue Total:	**91,000.00**	**91,000.00**	**625.00**	**79,167.00**	**0.00**	**-11,833.00**	**13.00%**
Expense								
Category: E01 - Personnel Expense								
001-0410-5001	Part Time Labor	33,000.00	33,000.00	0.00	29,771.18	0.00	3,228.82	9.78 %
001-0410-5020	FICA Expense	2,333.25	2,333.25	0.00	2,277.11	0.00	56.14	2.41 %
001-0410-5022	Unemployment Expense	0.00	0.00	0.00	58.25	0.00	-58.25	0.00 %
	Category: E01 - Personnel Expense Total:	**35,333.25**	**35,333.25**	**0.00**	**32,106.54**	**0.00**	**3,226.71**	**9.13%**
Category: E10 - Building & Grounds Exp								
001-0410-5102	Repairs & Maint - Building	4,000.00	4,000.00	19.29	1,125.69	0.00	2,874.31	71.86 %
001-0410-5104	Repairs & Maint - Grounds	6,000.00	6,000.00	282.09	2,935.52	1,353.26	1,711.22	28.52 %
001-0410-5105	Repairs & Maint - Pool	13,325.00	25,631.00	3,387.45	23,771.92	2,472.46	-613.38	-2.39 %
001-0410-5110	Utilities - Electric	10,584.00	10,584.00	919.04	10,479.50	0.00	104.50	0.99 %
001-0410-5111	Utilities - Gas	150.00	150.00	21.82	220.52	0.00	-70.52	-47.01 %
001-0410-5112	Utilities - Water	9,000.00	9,000.00	312.44	5,186.56	0.00	3,813.44	42.37 %
001-0410-5115	Com Exp - Tel Landline.Interne	2,061.96	2,061.96	185.36	1,851.41	0.00	210.55	10.21 %
001-0410-5120	Insurance - Property	4,906.00	4,906.00	6,024.90	6,024.90	0.00	-1,118.90	-22.81 %
	Category: E10 - Building & Grounds Exp Total:	**50,026.96**	**62,332.96**	**11,152.39**	**51,596.02**	**3,825.72**	**6,911.22**	**11.09%**
Category: E30 - Supply Expense								
001-0410-5308	Supplies - Concession	100.00	100.00	3.00	41.00	0.00	59.00	59.00 %
001-0410-5328	Supplies - Pools	17,000.00	17,000.00	0.00	15,315.30	0.00	1,684.70	9.91 %
	Category: E30 - Supply Expense Total:	**17,100.00**	**17,100.00**	**3.00**	**15,356.30**	**0.00**	**1,743.70**	**10.20%**
Category: E80 - Fixed Assets								
001-0410-5816	Capital Assets - Infrastructure	0.00	14,435.42	-1,601.25	0.00	14,341.08	94.34	0.65 %
001-0410-5898	Capital Asset Contra	0.00	0.00	1,601.25	9,880.73	0.00	-9,880.73	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**14,435.42**	**0.00**	**9,880.73**	**14,341.08**	**-9,786.39**	**-67.79%**
	Expense Total:	**102,460.21**	**129,201.63**	**11,155.39**	**108,939.59**	**18,166.80**	**2,095.24**	**1.62%**
	Department: 0410 - Parks - Mills Park & Pool Surplus (Deficit):	**-11,460.21**	**-38,201.63**	**-10,530.39**	**-29,772.59**	**-18,166.80**	**-9,737.76**	**-25.49%**
Department: 0420 - Parks - Midland								
Revenue								
Category: R74 - Sponsorships								
001-0420-4740	User Agre Fees/Sponsors	35,000.00	35,000.00	21,050.00	39,725.00	0.00	4,725.00	113.50 %
	Category: R74 - Sponsorships Total:	**35,000.00**	**35,000.00**	**21,050.00**	**39,725.00**	**0.00**	**4,725.00**	**13.50%**
	Revenue Total:	**35,000.00**	**35,000.00**	**21,050.00**	**39,725.00**	**0.00**	**4,725.00**	**13.50%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E10 - Building & Grounds Exp								
001-0420-5104	Repairs & Maint - Grounds	17,920.00	28,420.00	6,520.16	28,488.79	-56.68	-12.11	-0.04 %
001-0420-5110	Utilities - Electric	17,352.00	17,352.00	2,068.20	17,732.39	0.00	-380.39	-2.19 %
001-0420-5112	Utilities - Water	4,000.00	4,000.00	419.98	3,660.24	0.00	339.76	8.49 %
	Category: E10 - Building & Grounds Exp Total:	**39,272.00**	**49,772.00**	**9,008.34**	**49,881.42**	**-56.68**	**-52.74**	**-0.11%**
Category: E80 - Fixed Assets								
001-0420-5816	Capital Assets - Infrastructure	0.00	-35,844.89	3,032.77	4,149.91	17,005.20	-57,000.00	159.02 %
001-0420-5898	Capital Asset Contra	0.00	0.00	1,117.14	35,844.89	0.00	-35,844.89	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**-35,844.89**	**4,149.91**	**39,994.80**	**17,005.20**	**-92,844.89**	**259.02%**
	Expense Total:	**39,272.00**	**13,927.11**	**13,158.25**	**89,876.22**	**16,948.52**	**-92,897.63**	**-667.03%**
	Department: 0420 - Parks - Midland Surplus (Deficit):	**-4,272.00**	**21,072.89**	**7,891.75**	**-50,151.22**	**-16,948.52**	**-88,172.63**	**418.42%**
Department: 0430 - Parks - Bishop								
Revenue								
Category: R30 - Membership Fees								
001-0430-4300	Membership Family	205,475.00	205,475.00	11,533.50	137,759.30	0.00	-67,715.70	32.96 %
001-0430-4304	Membership Silver Sneakers	72,000.00	72,000.00	5,261.00	63,419.00	0.00	-8,581.00	11.92 %
	Category: R30 - Membership Fees Total:	**277,475.00**	**277,475.00**	**16,794.50**	**201,178.30**	**0.00**	**-76,296.70**	**27.50%**
Category: R33 - Rental Fees								
001-0430-4332	Equipment Rental	60,000.00	60,000.00	3,700.00	51,735.00	0.00	-8,265.00	13.78 %
001-0430-4340	Room Rental Party Room	18,000.00	18,000.00	240.00	9,055.00	0.00	-8,945.00	49.69 %
001-0430-4350	Use Agreement Fees	26,450.00	26,450.00	1,400.00	25,190.00	0.00	-1,260.00	4.76 %
001-0430-4354	Tournaments	50,000.00	50,000.00	5,100.00	59,110.00	0.00	9,110.00	118.22 %
	Category: R33 - Rental Fees Total:	**154,450.00**	**154,450.00**	**10,440.00**	**145,090.00**	**0.00**	**-9,360.00**	**6.06%**
Category: R36 - Park Program Fees								
001-0430-4364	Programming	63,000.00	63,000.00	25,935.00	51,025.00	0.00	-11,975.00	19.01 %
001-0430-4366	BASS Swim Program	30,000.00	30,000.00	1,987.00	24,770.00	0.00	-5,230.00	17.43 %
001-0430-4382	Pool Swim Lessons	55,000.00	56,200.00	3,313.00	50,871.00	0.00	-5,329.00	9.48 %
	Category: R36 - Park Program Fees Total:	**148,000.00**	**149,200.00**	**31,235.00**	**126,666.00**	**0.00**	**-22,534.00**	**15.10%**
Category: R50 - Sale of Services								
001-0430-4500	Concessions - Bishop	65,000.00	65,000.00	76.50	41,083.99	0.00	-23,916.01	36.79 %
001-0430-4514	Daily Admissions Adults	45,000.00	45,000.00	2,575.00	37,439.01	0.00	-7,560.99	16.80 %
001-0430-4530	Merchandise Sales	500.00	500.00	0.00	138.00	0.00	-362.00	72.40 %
001-0430-4534	Red Cross Programs	20,000.00	20,000.00	-26.72	11,390.28	0.00	-8,609.72	43.05 %
	Category: R50 - Sale of Services Total:	**130,500.00**	**130,500.00**	**2,624.78**	**90,051.28**	**0.00**	**-40,448.72**	**31.00%**
Category: R60 - Miscellaneous Revenue								
001-0430-4600	Miscellaneous Revenue	2,000.00	2,000.00	1,227.01	31,702.40	0.00	29,702.40	1,585.12 %
	Category: R60 - Miscellaneous Revenue Total:	**2,000.00**	**2,000.00**	**1,227.01**	**31,702.40**	**0.00**	**29,702.40**	**1,485.12%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R74 - Sponsorships								
001-0430-4740	Sponsorships	114,450.00	114,450.00	8,500.00	105,748.77	0.00	-8,701.23	7.60 %
	Category: R74 - Sponsorships Total:	**114,450.00**	**114,450.00**	**8,500.00**	**105,748.77**	**0.00**	**-8,701.23**	**7.60%**
	Revenue Total:	**826,875.00**	**828,075.00**	**70,821.29**	**700,436.75**	**0.00**	**-127,638.25**	**15.41%**
Expense								
Category: E01 - Personnel Expense								
001-0430-5000	Salary Expense	436,214.58	436,214.58	34,029.28	352,867.00	0.00	83,347.58	19.11 %
001-0430-5001	Part Time Labor	302,000.00	302,000.00	22,951.94	290,708.15	0.00	11,291.85	3.74 %
001-0430-5010	Overtime Expense	5,000.00	5,000.00	705.43	5,285.50	0.00	-285.50	-5.71 %
001-0430-5020	FICA Expense	50,200.32	50,200.32	4,566.62	51,763.11	0.00	-1,562.79	-3.11 %
001-0430-5022	Unemployment Expense	1,540.00	1,540.00	32.21	679.87	0.00	860.13	55.85 %
001-0430-5025	Worker's Comp Expense	7,050.00	7,050.00	0.00	2,850.67	0.00	4,199.33	59.56 %
001-0430-5030	APERS Expense	67,593.29	67,593.29	5,538.24	58,227.23	0.00	9,366.06	13.86 %
001-0430-5040	Health Insurance Expense	82,837.28	82,837.28	5,236.80	56,275.29	0.00	26,561.99	32.07 %
001-0430-5050	Physical & Drug Screen Exp	1,200.00	1,200.00	269.45	3,219.70	-581.20	-1,438.50	-119.88 %
001-0430-5055	Uniform Expense	2,350.00	2,350.00	0.00	2,350.75	0.00	-0.75	-0.03 %
	Category: E01 - Personnel Expense Total:	**955,985.47**	**955,985.47**	**73,329.97**	**824,227.27**	**-581.20**	**132,339.40**	**13.84%**
Category: E10 - Building & Grounds Exp								
001-0430-5102	Repairs & Maint - Building	35,000.00	35,000.00	1,006.01	55,653.23	14,579.10	-35,232.33	-100.66 %
001-0430-5104	Repairs & Maint - Grounds	59,100.00	81,591.44	12,712.52	138,563.76	549.48	-57,521.80	-70.50 %
001-0430-5105	Repairs & Maint - Pool	76,000.00	76,000.00	4,684.35	62,036.71	-24,406.45	38,369.74	50.49 %
001-0430-5106	Repairs & Maint - Splash Pad	7,000.00	7,000.00	0.00	1,916.79	0.00	5,083.21	72.62 %
001-0430-5110	Utilities - Electric	216,432.00	216,432.00	18,621.55	195,393.46	0.00	21,038.54	9.72 %
001-0430-5111	Utilities - Gas	48,000.00	48,000.00	2,008.95	34,433.83	0.00	13,566.17	28.26 %
001-0430-5112	Utilities - Water	12,180.00	12,180.00	899.35	11,648.16	0.00	531.84	4.37 %
001-0430-5115	Com Exp - Tel Landline.Interne	21,804.00	21,804.00	1,976.34	19,030.25	0.00	2,773.75	12.72 %
001-0430-5116	Communication Exp - Cellular	6,240.00	6,240.00	393.92	3,866.98	-30.00	2,403.02	38.51 %
001-0430-5120	Insurance - Property	86,351.00	86,351.00	106,296.76	106,296.76	0.00	-19,945.76	-23.10 %
001-0430-5130	Sanitation	42,000.00	45,500.00	0.00	29,539.68	3,500.00	12,460.32	27.39 %
001-0430-5140	Supplies - B&G	3,000.00	3,000.00	23.94	1,760.86	0.00	1,239.14	41.30 %
001-0430-5142	Janitorial Supplies and Main	32,000.00	32,000.00	5,361.60	29,827.89	-506.47	2,678.58	8.37 %
	Category: E10 - Building & Grounds Exp Total:	**645,107.00**	**671,098.44**	**153,985.29**	**689,968.36**	**-6,314.34**	**-12,555.58**	**-1.87%**
Category: E20 - Vehicle Expense								
001-0430-5212	Service & Repair - Equipment	9,000.00	14,496.92	573.88	14,341.52	0.00	155.40	1.07 %
	Category: E20 - Vehicle Expense Total:	**9,000.00**	**14,496.92**	**573.88**	**14,341.52**	**0.00**	**155.40**	**1.07%**
Category: E30 - Supply Expense								
001-0430-5300	Supplies - Office	3,000.00	3,000.00	140.03	1,854.01	-28.35	1,174.34	39.14 %
001-0430-5308	Supplies - Concession	51,600.00	51,600.00	7,379.81	47,201.09	0.00	4,398.91	8.53 %
001-0430-5330	Supplies - Park Programs	25,000.00	25,000.00	2,486.31	17,636.14	-9,969.86	17,333.72	69.33 %
001-0430-5332	Supplies - Resale Merchandise	100.00	100.00	2.00	14.00	0.00	86.00	86.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Category: E30 - Supply Expense Total:	**79,700.00**	**79,700.00**	**10,008.15**	**66,705.24**	**-9,998.21**	**22,992.97**	**28.85%**
Category: E40 - Operations Expense								
001-0430-5460	BASS Program Expense	10,000.00	10,000.00	1,636.41	9,228.11	0.00	771.89	7.72 %
001-0430-5461	Aquatic Program Expense	6,500.00	7,700.00	0.00	7,616.34	132.00	-48.34	-0.63 %
001-0430-5475	Credit Card Fees	10,800.00	10,800.00	909.22	11,444.28	-101.29	-542.99	-5.03 %
001-0430-5480	Dues & Subscriptions	2,745.00	2,745.00	0.00	3,691.07	0.00	-946.07	-34.47 %
001-0430-5485	Inspections & Monitoring	11,085.00	12,435.00	3,386.43	12,410.55	0.00	24.45	0.20 %
	Category: E40 - Operations Expense Total:	**41,130.00**	**43,680.00**	**5,932.06**	**44,390.35**	**30.71**	**-741.06**	**-1.70%**
Category: E55 - Professional Services								
001-0430-5553	Prof Services - Advertising	1,000.00	5,800.00	0.00	10,195.85	0.00	-4,395.85	-75.79 %
001-0430-5585	Prof Services - Basketball	29,000.00	29,000.00	0.00	28,770.60	0.00	229.40	0.79 %
001-0430-5586	Prof Services - Other	60,000.00	60,000.00	8,505.50	59,909.14	0.00	90.86	0.15 %
001-0430-5587	Prof Services - Aerobic Instr	24,000.00	24,000.00	2,760.00	19,825.00	0.00	4,175.00	17.40 %
001-0430-5589	Prof Services - Printing	500.00	500.00	0.00	153.69	0.00	346.31	69.26 %
	Category: E55 - Professional Services Total:	**114,500.00**	**119,300.00**	**11,265.50**	**118,854.28**	**0.00**	**445.72**	**0.37%**
Category: E80 - Fixed Assets								
001-0430-5810	Capital Assets - Equipment	0.00	0.00	0.00	0.00	104,622.76	-104,622.76	0.00 %
001-0430-5816	Capital Assets - Infrastructure	0.00	-193,193.70	345,303.72	526,216.50	43,434.99	-762,845.19	394.86 %
001-0430-5898	Capital Asset Contra	0.00	0.00	180,912.78	275,551.42	0.00	-275,551.42	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**-193,193.70**	**526,216.50**	**801,767.92**	**148,057.75**	**-1,143,019.37**	**591.64%**
	Expense Total:	**1,845,422.47**	**1,691,067.13**	**781,311.35**	**2,560,254.94**	**131,194.71**	**-1,000,382.52**	**-59.16%**
	Department: 0430 - Parks - Bishop Surplus (Deficit):	**-1,018,547.47**	**-862,992.13**	**-710,490.06**	**-1,859,818.19**	**-131,194.71**	**-1,128,020.77**	**-130.71%**
Department: 0440 - Parks - Alcoa								
Revenue								
Category: R36 - Park Program Fees								
001-0440-4260	Parks Rental	1,000.00	1,000.00	0.00	1,042.50	0.00	42.50	104.25 %
	Category: R36 - Park Program Fees Total:	**1,000.00**	**1,000.00**	**0.00**	**1,042.50**	**0.00**	**42.50**	**4.25%**
Category: R74 - Sponsorships								
001-0440-4740	User Agre Fees/Sponsors	5,000.00	5,000.00	0.00	1,500.00	0.00	-3,500.00	70.00 %
	Category: R74 - Sponsorships Total:	**5,000.00**	**5,000.00**	**0.00**	**1,500.00**	**0.00**	**-3,500.00**	**70.00%**
	Revenue Total:	**6,000.00**	**6,000.00**	**0.00**	**2,542.50**	**0.00**	**-3,457.50**	**57.63%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0440-5104	Repairs & Maint - Grounds	7,100.00	7,100.00	2,173.39	4,783.70	-506.45	2,822.75	39.76 %
001-0440-5110	Utilities - Electric	14,172.00	14,172.00	926.66	9,321.11	0.00	4,850.89	34.23 %
001-0440-5112	Utilities - Water	2,040.00	2,040.00	243.15	1,830.01	0.00	209.99	10.29 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E10 - Building & Grounds Exp Total:		**23,312.00**	**23,312.00**	**3,343.20**	**15,934.82**	**-506.45**	**7,883.63**	**33.82%**
Expense Total:		**23,312.00**	**23,312.00**	**3,343.20**	**15,934.82**	**-506.45**	**7,883.63**	**33.82%**
Department: 0440 - Parks - Alcoa Surplus (Deficit):		**-17,312.00**	**-17,312.00**	**-3,343.20**	**-13,392.32**	**506.45**	**4,426.13**	**25.57%**
Department: 0450 - Parks - Ashley								
Revenue								
Category: R36 - Park Program Fees								
001-0450-4260	Parks Rental	7,000.00	7,000.00	350.00	5,325.00	0.00	-1,675.00	23.93 %
Category: R36 - Park Program Fees Total:		**7,000.00**	**7,000.00**	**350.00**	**5,325.00**	**0.00**	**-1,675.00**	**23.93%**
Revenue Total:		**7,000.00**	**7,000.00**	**350.00**	**5,325.00**	**0.00**	**-1,675.00**	**23.93%**
Expense								
Category: E10 - Building & Grounds Exp								
001-0450-5104	Repairs & Maint - Grounds	4,000.00	8,262.00	2,173.39	8,264.99	0.00	-2.99	-0.04 %
001-0450-5110	Utilities - Electric	1.00	1.00	0.00	0.00	0.00	1.00	100.00 %
Category: E10 - Building & Grounds Exp Total:		**4,001.00**	**8,263.00**	**2,173.39**	**8,264.99**	**0.00**	**-1.99**	**-0.02%**
Category: E80 - Fixed Assets								
001-0450-5898	Capital Asset Contra	0.00	0.00	0.00	8,738.00	0.00	-8,738.00	0.00 %
Category: E80 - Fixed Assets Total:		**0.00**	**0.00**	**0.00**	**8,738.00**	**0.00**	**-8,738.00**	**0.00%**
Expense Total:		**4,001.00**	**8,263.00**	**2,173.39**	**17,002.99**	**0.00**	**-8,739.99**	**-105.77%**
Department: 0450 - Parks - Ashley Surplus (Deficit):		**2,999.00**	**-1,263.00**	**-1,823.39**	**-11,677.99**	**0.00**	**-10,414.99**	**-824.62%**
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
001-0500-4156	Fire Rescue Funds	700.00	700.00	0.00	644.97	0.00	-55.03	7.86 %
Category: R15 - Taxes - Property Total:		**700.00**	**700.00**	**0.00**	**644.97**	**0.00**	**-55.03**	**7.86%**
Category: R20 - Licenses Permits & Fees								
001-0500-4256	Burn Permit	1,500.00	1,500.00	300.00	2,850.00	0.00	1,350.00	190.00 %
Category: R20 - Licenses Permits & Fees Total:		**1,500.00**	**1,500.00**	**300.00**	**2,850.00**	**0.00**	**1,350.00**	**90.00%**
Category: R33 - Rental Fees								
001-0500-4350	Use Agreement Fees	18,000.00	18,000.00	1,540.00	15,400.00	0.00	-2,600.00	14.44 %
Category: R33 - Rental Fees Total:		**18,000.00**	**18,000.00**	**1,540.00**	**15,400.00**	**0.00**	**-2,600.00**	**14.44%**
Category: R60 - Miscellaneous Revenue								
001-0500-4600	Miscellaneous Revenue	250.00	410.00	1,806.00	18,682.20	0.00	18,272.20	4,556.63 %
Category: R60 - Miscellaneous Revenue Total:		**250.00**	**410.00**	**1,806.00**	**18,682.20**	**0.00**	**18,272.20**	**4,456.63%**
Category: R62 - Intergovernmental Tsfrs								
001-0500-4627	Xfer Designated Tax	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	-282,525.00	16.67 %
001-0500-4629	Xfer Fire Special Tax	2,542,733.00	2,542,733.00	211,894.00	2,118,940.00	0.00	-423,793.00	16.67 %
Category: R62 - Intergovernmental Tsfrs Total:		**4,237,888.00**	**4,237,888.00**	**353,157.00**	**3,531,570.00**	**0.00**	**-706,318.00**	**16.67%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R66 - Sale of Equipment								
001-0500-4900	Sale of Capital Assets	20,000.00	26,200.00	0.00	6,200.00	0.00	-20,000.00	76.34 %
	Category: R66 - Sale of Equipment Total:	**20,000.00**	**26,200.00**	**0.00**	**6,200.00**	**0.00**	**-20,000.00**	**76.34%**
Category: R70 - Grant Revenue								
001-0500-4702	Grant Revenue	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00 %
	Category: R70 - Grant Revenue Total:	**0.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00%**
	Revenue Total:	**4,278,338.00**	**4,284,698.00**	**361,803.00**	**3,580,347.17**	**0.00**	**-704,350.83**	**16.44%**
Expense								
Category: E01 - Personnel Expense								
001-0500-5000	Salary Expense	3,339,461.81	3,339,461.81	243,358.81	2,598,230.86	0.00	741,230.95	22.20 %
001-0500-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	135,404.20	0.00	27,080.80	16.67 %
001-0500-5010	Overtime Expense	336,672.67	336,672.67	35,619.51	366,782.19	0.00	-30,109.52	-8.94 %
001-0500-5020	FICA Expense	57,001.12	57,001.12	4,178.28	44,741.54	0.00	12,259.58	21.51 %
001-0500-5022	Unemployment Expense	3,000.00	3,000.00	1.38	729.38	0.00	2,270.62	75.69 %
001-0500-5025	Worker's Comp Expense	62,700.00	62,700.00	0.00	70,879.44	0.00	-8,179.44	-13.05 %
001-0500-5030	APERS Expense	8,676.58	8,676.58	649.93	7,161.99	0.00	1,514.59	17.46 %
001-0500-5035	LOPFI Expense	871,538.36	871,538.36	61,034.33	692,789.27	0.00	178,749.09	20.51 %
001-0500-5036	LOPFI Perm Advance	-230,000.00	-230,000.00	-60,727.30	-287,589.00	0.00	57,589.00	-25.04 %
001-0500-5040	Health Insurance Expense	580,440.12	580,440.12	45,593.46	464,952.42	0.00	115,487.70	19.90 %
001-0500-5050	Physical & Drug Screen Exp	7,000.00	7,000.00	0.00	1,633.80	373.20	4,993.00	71.33 %
001-0500-5055	Uniform Expense	15,000.00	15,160.00	1,502.30	12,722.75	-317.11	2,754.36	18.17 %
001-0500-5060	Travel & Training Expense	25,000.00	25,000.00	1,813.80	21,061.09	-173.43	4,112.34	16.45 %
001-0500-5061	Training Aids	1,000.00	1,000.00	0.00	990.02	0.00	9.98	1.00 %
	Category: E01 - Personnel Expense Total:	**5,239,975.66**	**5,240,135.66**	**346,564.92**	**4,130,489.95**	**-117.34**	**1,109,763.05**	**21.18%**
Category: E10 - Building & Grounds Exp								
001-0500-5102	Repairs & Maint - Building	29,700.00	55,900.00	1,395.99	43,936.30	261.29	11,702.41	20.93 %
001-0500-5110	Utilities - Electric	39,600.00	39,600.00	4,072.07	36,918.59	0.00	2,681.41	6.77 %
001-0500-5111	Utilities - Gas	6,500.00	6,500.00	301.65	5,675.26	0.00	824.74	12.69 %
001-0500-5112	Utilities - Water	10,260.00	10,260.00	1,000.53	10,344.96	0.00	-84.96	-0.83 %
001-0500-5115	Com Exp - Tel Landline.Interne	27,927.96	27,927.96	2,041.04	21,144.30	0.00	6,783.66	24.29 %
001-0500-5116	Communication Exp - Cellular	12,780.00	12,780.00	1,274.08	11,642.83	265.00	872.17	6.82 %
001-0500-5120	Insurance - Property	39,547.00	39,547.00	48,683.65	48,683.65	0.00	-9,136.65	-23.10 %
001-0500-5130	Sanitation	2,900.00	2,900.00	195.03	2,783.62	0.00	116.38	4.01 %
001-0500-5141	Pest/Chem/Seed/Fert	2,000.00	2,000.00	4.70	980.37	0.00	1,019.63	50.98 %
001-0500-5142	Janitorial Supplies and Main	18,000.00	18,000.00	919.81	11,523.46	574.68	5,901.86	32.79 %
001-0500-5145	Tools	2,200.00	2,200.00	159.67	2,033.44	135.59	30.97	1.41 %
	Category: E10 - Building & Grounds Exp Total:	**191,414.96**	**217,614.96**	**60,048.22**	**195,666.78**	**1,236.56**	**20,711.62**	**9.52%**
Category: E20 - Vehicle Expense								
001-0500-5200	Fuel Expense	46,000.00	46,000.00	3,478.38	32,584.03	0.00	13,415.97	29.17 %
001-0500-5210	Service & Repair - Vehicle	11,000.00	11,000.00	114.75	3,795.30	0.00	7,204.70	65.50 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0500-5212	Service & Repair - Equipment	6,000.00	6,000.00	152.36	3,833.46	0.00	2,166.54	36.11 %
001-0500-5216	Service & Repair - Apparatus	48,000.00	55,800.54	4,881.20	37,871.02	0.00	17,929.52	32.13 %
001-0500-5218	Tire Expense	10,000.00	10,000.00	4,848.27	7,558.89	2,415.99	25.12	0.25 %
001-0500-5225	Insurance Expense - Vehicle	38,677.00	38,677.00	0.00	38,676.12	0.00	0.88	0.00 %
001-0500-5230	Radios	5,000.00	5,000.00	0.00	2,963.07	0.00	2,036.93	40.74 %
	Category: E20 - Vehicle Expense Total:	**164,677.00**	**172,477.54**	**13,474.96**	**127,281.89**	**2,415.99**	**42,779.66**	**24.80%**
Category: E30 - Supply Expense								
001-0500-5300	Supplies - Office	3,250.00	3,250.00	191.45	4,036.76	69.47	-856.23	-26.35 %
001-0500-5302	Supplies - Kitchen	1,200.00	1,200.00	50.36	1,052.35	111.84	35.81	2.98 %
001-0500-5306	Supplies - Food Allowance	65,700.00	65,700.00	5,856.51	53,230.14	-177.65	12,647.51	19.25 %
001-0500-5318	Supplies - Foam	2,000.00	2,000.00	1,957.31	1,957.31	0.00	42.69	2.13 %
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	2,000.00	0.00	994.21	66.24	939.55	46.98 %
001-0500-5323	Material and Maint	45,000.00	25,000.00	0.00	11,011.09	-141.87	14,130.78	56.52 %
001-0500-5350	Postage Expense	150.00	150.00	55.92	344.79	0.00	-194.79	-129.86 %
	Category: E30 - Supply Expense Total:	**119,300.00**	**99,300.00**	**8,111.55**	**72,626.65**	**-71.97**	**26,745.32**	**26.93%**
Category: E40 - Operations Expense								
001-0500-5480	Dues & Subscriptions	1,000.00	1,000.00	0.00	930.87	0.00	69.13	6.91 %
001-0500-5530	Safety Program	15,000.00	15,000.00	145.19	10,584.70	672.65	3,742.65	24.95 %
	Category: E40 - Operations Expense Total:	**16,000.00**	**16,000.00**	**145.19**	**11,515.57**	**672.65**	**3,811.78**	**23.82%**
Category: E55 - Professional Services								
001-0500-5553	Prof Services - Advertising	500.00	500.00	0.00	150.45	0.00	349.55	69.91 %
001-0500-5589	Prof Services - Printing	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E55 - Professional Services Total:	**1,000.00**	**1,000.00**	**0.00**	**150.45**	**0.00**	**849.55**	**84.96%**
Category: E60 - Miscellaneous Expense								
001-0500-5604	Hardware - New & Renewals	6,000.00	6,000.00	0.00	5,229.35	0.00	770.65	12.84 %
001-0500-5608	Software - New & Renewals	19,000.00	19,000.00	0.00	5,892.00	0.00	13,108.00	68.99 %
	Category: E60 - Miscellaneous Expense Total:	**25,000.00**	**25,000.00**	**0.00**	**11,121.35**	**0.00**	**13,878.65**	**55.51%**
Category: E72 - Bond Expense								
001-0500-5840	Principal for Loans	228,746.00	228,746.00	20,019.39	197,284.15	0.00	31,461.85	13.75 %
	Category: E72 - Bond Expense Total:	**228,746.00**	**228,746.00**	**20,019.39**	**197,284.15**	**0.00**	**31,461.85**	**13.75%**
Category: E80 - Fixed Assets								
001-0500-5810	Capital Assets - Equipment	0.00	-10,865.29	0.00	0.00	-10,865.29	0.00	0.00 %
001-0500-5898	Capital Asset Contra	0.00	0.00	0.00	10,865.29	0.00	-10,865.29	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**-10,865.29**	**-10,865.29**	**100.00%**
Category: E85 - Interest Expense								
001-0500-5850	Interest Expense	35,576.00	35,576.00	2,641.61	29,325.85	0.00	6,250.15	17.57 %
	Category: E85 - Interest Expense Total:	**35,576.00**	**35,576.00**	**2,641.61**	**29,325.85**	**0.00**	**6,250.15**	**17.57%**
	Expense Total:	**6,021,689.62**	**6,024,984.87**	**451,005.84**	**4,786,327.93**	**-6,729.40**	**1,245,386.34**	**20.67%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Department: 0500 - Fire Surplus (Deficit):	**-1,743,351.62**	**-1,740,286.87**	**-89,202.84**	**-1,205,980.76**	**6,729.40**	**541,035.51**	**31.09%**
Department: 0510 - Fire - Springhill Vol								
Revenue								
Category: R15 - Taxes - Property								
001-0510-4153	Springhill VFD Assessment	55,000.00	55,000.00	3,300.37	33,451.72	0.00	-21,548.28	39.18 %
	Category: R15 - Taxes - Property Total:	**55,000.00**	**55,000.00**	**3,300.37**	**33,451.72**	**0.00**	**-21,548.28**	**39.18%**
	Revenue Total:	**55,000.00**	**55,000.00**	**3,300.37**	**33,451.72**	**0.00**	**-21,548.28**	**39.18%**
Expense								
Category: E30 - Supply Expense								
001-0510-5323	Material and Maint	50,000.00	50,000.00	999.13	7,483.15	605.35	41,911.50	83.82 %
	Category: E30 - Supply Expense Total:	**50,000.00**	**50,000.00**	**999.13**	**7,483.15**	**605.35**	**41,911.50**	**83.82%**
	Expense Total:	**50,000.00**	**50,000.00**	**999.13**	**7,483.15**	**605.35**	**41,911.50**	**83.82%**
	Department: 0510 - Fire - Springhill Vol Surplus (Deficit):	**5,000.00**	**5,000.00**	**2,301.24**	**25,968.57**	**-605.35**	**20,363.22**	**-407.26%**
Department: 0600 - Police								
Revenue								
Category: R40 - Fines & Forfeitures								
001-0600-4422	Intoximeter Revenue	780.00	780.00	172.56	852.93	0.00	72.93	109.35 %
	Category: R40 - Fines & Forfeitures Total:	**780.00**	**780.00**	**172.56**	**852.93**	**0.00**	**72.93**	**9.35%**
Category: R60 - Miscellaneous Revenue								
001-0600-4600	Miscellaneous Revenue	5,000.00	70,750.00	0.00	71,409.70	0.00	659.70	100.93 %
	Category: R60 - Miscellaneous Revenue Total:	**5,000.00**	**70,750.00**	**0.00**	**71,409.70**	**0.00**	**659.70**	**0.93%**
Category: R62 - Intergovernmental Tsfrs								
001-0600-4627	Xfer Designated Tax	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	-282,525.00	16.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**1,695,155.00**	**1,695,155.00**	**141,263.00**	**1,412,630.00**	**0.00**	**-282,525.00**	**16.67%**
Category: R66 - Sale of Equipment								
001-0600-4900	Sale of Capital Assets	0.00	104,400.00	0.00	90,909.00	0.00	-13,491.00	12.92 %
	Category: R66 - Sale of Equipment Total:	**0.00**	**104,400.00**	**0.00**	**90,909.00**	**0.00**	**-13,491.00**	**12.92%**
Category: R70 - Grant Revenue								
001-0600-4700	Grant - Police DUI/Step	26,700.00	51,700.00	0.00	50,203.72	0.00	-1,496.28	2.89 %
001-0600-4702	Grant Revenue	0.00	179,500.00	5,000.00	184,599.51	0.00	5,099.51	102.84 %
	Category: R70 - Grant Revenue Total:	**26,700.00**	**231,200.00**	**5,000.00**	**234,803.23**	**0.00**	**3,603.23**	**1.56%**
	Revenue Total:	**1,727,635.00**	**2,102,285.00**	**146,435.56**	**1,810,604.86**	**0.00**	**-291,680.14**	**13.87%**
Expense								
Category: E01 - Personnel Expense								
001-0600-5000	Salary Expense	2,683,397.29	2,683,397.29	197,250.94	2,365,260.38	0.00	318,136.91	11.86 %
001-0600-5005	SWB Reimbursement	162,485.00	162,485.00	13,540.42	135,404.20	0.00	27,080.80	16.67 %
001-0600-5010	Overtime Expense	65,000.00	65,000.00	2,775.43	51,861.57	0.00	13,138.43	20.21 %
001-0600-5020	FICA Expense	210,068.79	210,068.79	15,365.31	184,441.04	0.00	25,627.75	12.20 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0600-5022	Unemployment Expense	2,700.00	2,700.00	6.28	671.95	0.00	2,028.05	75.11 %
001-0600-5025	Worker's Comp Expense	17,000.00	17,000.00	0.00	22,657.65	0.00	-5,657.65	-33.28 %
001-0600-5035	LOPFI Expense	659,641.05	659,641.05	49,222.62	571,761.08	0.00	87,879.97	13.32 %
001-0600-5036	LOPFI Prem Advance	-180,000.00	-180,000.00	-47,085.70	-233,511.26	0.00	53,511.26	-29.73 %
001-0600-5040	Health Insurance Expense	459,528.84	446,528.84	34,343.04	338,023.74	0.00	108,505.10	24.30 %
001-0600-5050	Physical & Drug Screen Exp	3,000.00	3,000.00	400.00	4,050.85	345.00	-1,395.85	-46.53 %
001-0600-5055	Uniform Expense	16,000.00	16,000.00	2,450.16	12,265.87	779.34	2,954.79	18.47 %
001-0600-5056	Uniform Expenses - PR Benefit	15,840.00	15,840.00	1,230.00	12,240.00	0.00	3,600.00	22.73 %
001-0600-5057	Uniform Expense - New Officer	20,000.00	20,000.00	2,041.22	20,637.26	0.00	-637.26	-3.19 %
001-0600-5060	Travel & Training Expense	28,000.00	28,000.00	3,760.32	25,077.51	2,228.48	694.01	2.48 %
001-0600-5065	First Aid Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
	Category: E01 - Personnel Expense Total:	**4,163,160.97**	**4,150,160.97**	**275,300.04**	**3,510,841.84**	**3,352.82**	**635,966.31**	**15.32%**
Category: E10 - Building & Grounds Exp								
001-0600-5102	Repairs & Maint - Building	25,200.00	25,200.00	930.72	26,427.57	1,044.77	-2,272.34	-9.02 %
001-0600-5110	Utilities - Electric	27,600.00	27,600.00	2,430.88	22,848.79	0.00	4,751.21	17.21 %
001-0600-5111	Utilities - Gas	3,000.00	3,000.00	63.22	2,023.02	0.00	976.98	32.57 %
001-0600-5112	Utilities - Water	5,400.00	5,400.00	543.08	5,605.20	0.00	-205.20	-3.80 %
001-0600-5115	Com Exp - Tel Landline.Interne	15,300.00	15,300.00	843.70	8,733.81	0.00	6,566.19	42.92 %
001-0600-5116	Communication Exp - Cellular	47,580.00	47,580.00	5,332.44	41,608.30	1,164.00	4,807.70	10.10 %
001-0600-5120	Insurance - Property	12,998.00	12,998.00	15,962.65	15,962.65	0.00	-2,964.65	-22.81 %
001-0600-5130	Sanitation	1,800.00	1,800.00	195.03	1,953.58	0.00	-153.58	-8.53 %
001-0600-5142	Janitorial Supplies and Main	5,000.00	5,000.00	710.97	6,835.84	-63.00	-1,772.84	-35.46 %
	Category: E10 - Building & Grounds Exp Total:	**143,878.00**	**143,878.00**	**27,012.69**	**131,998.76**	**2,145.77**	**9,733.47**	**6.77%**
Category: E20 - Vehicle Expense								
001-0600-5200	Fuel Expense	186,000.00	186,000.00	17,313.34	155,521.98	0.00	30,478.02	16.39 %
001-0600-5210	Service & Repair - Vehicle	24,012.00	74,012.00	9,029.30	63,279.14	-999.57	11,732.43	15.85 %
001-0600-5212	Service & Repair - Equipment	1,500.00	1,500.00	0.00	992.12	0.00	507.88	33.86 %
001-0600-5213	Equipment Repairs	3,000.00	3,000.00	0.00	1,976.05	695.28	328.67	10.96 %
001-0600-5214	Service & Repair - Heavy Equip	750.00	750.00	0.00	0.00	369.86	380.14	50.69 %
001-0600-5218	Tire Expense	15,000.00	15,000.00	6,778.40	14,966.15	0.00	33.85	0.23 %
001-0600-5225	Insurance Expense - Vehicle	30,638.00	30,638.00	0.00	33,455.17	0.00	-2,817.17	-9.20 %
001-0600-5230	Radios	5,000.00	5,000.00	1,220.54	1,272.51	3,727.49	0.00	0.00 %
001-0600-5245	Narcotics Rental	60,000.00	60,000.00	4,036.15	57,873.96	0.00	2,126.04	3.54 %
	Category: E20 - Vehicle Expense Total:	**325,900.00**	**375,900.00**	**38,377.73**	**329,337.08**	**3,793.06**	**42,769.86**	**11.38%**
Category: E30 - Supply Expense								
001-0600-5300	Supplies - Office	6,000.00	6,000.00	393.33	4,080.70	-157.27	2,076.57	34.61 %
001-0600-5310	Supplies - Weapons	20,000.00	280,582.70	344,637.10	347,057.18	0.00	-66,474.48	-23.69 %
001-0600-5312	Supplies - Ammunition	18,000.00	18,000.00	0.00	8,350.52	3,382.60	6,266.88	34.82 %
001-0600-5314	Supplies - Vests	10,000.00	10,750.00	1,790.00	10,493.93	0.00	256.07	2.38 %
001-0600-5322	Supplies - Operating - CID	2,900.00	2,900.00	0.00	1,094.94	323.66	1,481.40	51.08 %
001-0600-5350	Postage Expense	800.00	800.00	55.92	709.82	-5.05	95.23	11.90 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
001-0600-5380	Prisoner Care Expense	500.00	500.00	0.00	0.00	11.90	488.10	97.62 %
	Category: E30 - Supply Expense Total:	**58,200.00**	**319,532.70**	**346,876.35**	**371,787.09**	**3,555.84**	**-55,810.23**	**-17.47%**
Category: E40 - Operations Expense								
001-0600-5480	Dues & Subscriptions	2,000.00	2,000.00	0.00	1,229.00	0.00	771.00	38.55 %
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	5,900.00	2,075.85	5,644.80	61.44	193.76	3.28 %
001-0600-5530	Safety Program	2,000.00	2,000.00	0.00	220.44	750.00	1,029.56	51.48 %
001-0600-5531	Radios - Police	980.00	980.00	0.00	60.74	865.32	53.94	5.50 %
	Category: E40 - Operations Expense Total:	**10,880.00**	**10,880.00**	**2,075.85**	**7,154.98**	**1,676.76**	**2,048.26**	**18.83%**
Category: E55 - Professional Services								
001-0600-5553	Prof Services - Advertising	500.00	500.00	0.00	150.45	0.00	349.55	69.91 %
001-0600-5586	Prof Services - Other	6,000.00	6,000.00	531.77	4,702.57	20.09	1,277.34	21.29 %
001-0600-5589	Prof Services - Printing	500.00	500.00	72.52	407.64	0.00	92.36	18.47 %
	Category: E55 - Professional Services Total:	**7,000.00**	**7,000.00**	**604.29**	**5,260.66**	**20.09**	**1,719.25**	**24.56%**
Category: E60 - Miscellaneous Expense								
001-0600-5604	Hardware - New & Renewals	18,500.00	56,250.00	4,454.83	55,657.30	0.00	592.70	1.05 %
001-0600-5608	Software - New & Renewals	40,702.00	48,702.00	706.40	49,718.49	0.00	-1,016.49	-2.09 %
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	230.28	0.00	569.72	71.22 %
	Category: E60 - Miscellaneous Expense Total:	**60,502.00**	**106,252.00**	**5,161.23**	**105,606.07**	**0.00**	**645.93**	**0.61%**
Category: E70 - Grant Expense								
001-0600-5700	Grant Expense	7,000.00	7,000.00	0.00	42,805.50	0.00	-35,805.50	-511.51 %
001-0600-5704	Grant Expense JAG	0.00	75,000.00	0.00	25,289.23	0.00	49,710.77	66.28 %
001-0600-5705	Grant Expense - DUI/Step	26,700.00	51,700.00	3,637.86	42,631.38	13,584.50	-4,515.88	-8.73 %
	Category: E70 - Grant Expense Total:	**33,700.00**	**133,700.00**	**3,637.86**	**110,726.11**	**13,584.50**	**9,389.39**	**7.02%**
Category: E72 - Bond Expense								
001-0600-5840	Principal for Loans	111,325.00	111,325.00	9,956.39	98,799.62	0.00	12,525.38	11.25 %
	Category: E72 - Bond Expense Total:	**111,325.00**	**111,325.00**	**9,956.39**	**98,799.62**	**0.00**	**12,525.38**	**11.25%**
Category: E80 - Fixed Assets								
001-0600-5806	Fixed Assets - Buildings	0.00	300,000.00	300,048.26	300,048.26	0.00	-48.26	-0.02 %
001-0600-5808	Cap Assets - Vehicles	0.00	-28,912.01	-11,970.03	0.00	0.00	-28,912.01	100.00 %
001-0600-5820	Right to Use Asset	498,000.00	498,000.00	46,982.41	476,234.37	0.00	21,765.63	4.37 %
001-0600-5898	Capital Asset Contra	0.00	0.00	11,970.03	78,996.01	0.00	-78,996.01	0.00 %
	Category: E80 - Fixed Assets Total:	**498,000.00**	**769,087.99**	**347,030.67**	**855,278.64**	**0.00**	**-86,190.65**	**-11.21%**
Category: E85 - Interest Expense								
001-0600-5850	Interest Expense	98,663.51	98,663.51	312.18	3,886.15	0.00	94,777.36	96.06 %
	Category: E85 - Interest Expense Total:	**98,663.51**	**98,663.51**	**312.18**	**3,886.15**	**0.00**	**94,777.36**	**96.06%**
	Expense Total:	**5,511,209.48**	**6,226,380.17**	**1,056,345.28**	**5,530,677.00**	**28,128.84**	**667,574.33**	**10.72%**
	Department: 0600 - Police Surplus (Deficit):	**-3,783,574.48**	**-4,124,095.17**	**-909,909.72**	**-3,720,072.14**	**-28,128.84**	**375,894.19**	**9.11%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0610 - Police - Dispatch								
Expense								
Category: E01 - Personnel Expense								
001-0610-5000	Salary Expense	321,569.47	321,569.47	25,468.24	273,650.91	0.00	47,918.56	14.90 %
001-0610-5010	Overtime Expense	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
001-0610-5020	FICA Expense	24,370.56	24,370.56	1,875.95	20,210.54	0.00	4,160.02	17.07 %
001-0610-5022	Unemployment Expense	420.00	420.00	0.00	97.97	0.00	322.03	76.67 %
001-0610-5025	Worker's Comp Expense	16,000.00	16,000.00	0.00	18,838.17	0.00	-2,838.17	-17.74 %
001-0610-5030	APERS Expense	48,804.84	48,804.84	3,901.73	41,923.21	0.00	6,881.63	14.10 %
001-0610-5040	Health Insurance Expense	73,152.06	73,152.06	5,523.22	55,232.20	0.00	17,919.86	24.50 %
001-0610-5050	Physical & Drug Screen Exp	0.00	0.00	0.00	170.00	0.00	-170.00	0.00 %
	Category: E01 - Personnel Expense Total:	**485,316.93**	**485,316.93**	**36,769.14**	**410,123.00**	**0.00**	**75,193.93**	**15.49%**
Category: E64 - Reimbursement								
001-0610-5650	Emerg Telephone Service Exp	0.00	203,000.00	0.00	202,224.80	0.00	775.20	0.38 %
	Category: E64 - Reimbursement Total:	**0.00**	**203,000.00**	**0.00**	**202,224.80**	**0.00**	**775.20**	**0.38%**
	Expense Total:	**485,316.93**	**688,316.93**	**36,769.14**	**612,347.80**	**0.00**	**75,969.13**	**11.04%**
	Department: 0610 - Police - Dispatch Total:	**485,316.93**	**688,316.93**	**36,769.14**	**612,347.80**	**0.00**	**75,969.13**	**11.04%**
Department: 0620 - Police - SRO								
Revenue								
Category: R64 - Reimbursement								
001-0620-4640	Reimbursement Rev- SRO	386,000.00	386,000.00	0.00	416,983.83	0.00	30,983.83	108.03 %
	Category: R64 - Reimbursement Total:	**386,000.00**	**386,000.00**	**0.00**	**416,983.83**	**0.00**	**30,983.83**	**8.03%**
	Revenue Total:	**386,000.00**	**386,000.00**	**0.00**	**416,983.83**	**0.00**	**30,983.83**	**8.03%**
Expense								
Category: E01 - Personnel Expense								
001-0620-5000	Salary Expense	490,594.06	490,594.06	38,802.48	457,306.43	0.00	33,287.63	6.79 %
001-0620-5010	Overtime Expense	3,000.00	3,000.00	1,301.38	8,777.06	0.00	-5,777.06	-192.57 %
001-0620-5020	FICA Expense	37,759.95	37,759.95	3,008.75	35,035.30	0.00	2,724.65	7.22 %
001-0620-5022	Unemployment Expense	540.00	540.00	0.00	111.99	0.00	428.01	79.26 %
001-0620-5025	Worker's Comp Expense	7,900.00	7,900.00	0.00	10,039.62	0.00	-2,139.62	-27.08 %
001-0620-5035	LOPFI Expense	118,459.57	118,459.57	9,682.52	108,124.72	0.00	10,334.85	8.72 %
001-0620-5036	LOPFI Prem Advance	-35,000.00	-35,000.00	-11,771.43	-40,355.08	0.00	5,355.08	-15.30 %
001-0620-5040	Health Insurance Expense	113,688.72	113,688.72	8,357.68	84,693.10	0.00	28,995.62	25.50 %
001-0620-5050	Physical & Drug Screen Exp	500.00	500.00	0.00	45.00	0.00	455.00	91.00 %
001-0620-5055	Uniform Expense	0.00	0.00	359.95	359.95	0.00	-359.95	0.00 %
001-0620-5056	Uniform Expenses - PR Benefit	9,000.00	9,000.00	240.00	3,951.06	0.00	5,048.94	56.10 %
001-0620-5060	Travel & Training Expense	15,000.00	15,000.00	0.00	15,929.97	0.00	-929.97	-6.20 %
	Category: E01 - Personnel Expense Total:	**761,442.30**	**761,442.30**	**49,981.33**	**684,019.12**	**0.00**	**77,423.18**	**10.17%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E10 - Building & Grounds Exp								
001-0620-5116	Communication Exp - Cellular	9,600.00	9,600.00	392.30	3,834.01	50.00	5,715.99	59.54 %
Category: E10 - Building & Grounds Exp Total:		**9,600.00**	**9,600.00**	**392.30**	**3,834.01**	**50.00**	**5,715.99**	**59.54%**
Category: E60 - Miscellaneous Expense								
001-0620-5608	Software - New & Renewals	2,500.00	2,500.00	2,000.00	2,000.00	0.00	500.00	20.00 %
Category: E60 - Miscellaneous Expense Total:		**2,500.00**	**2,500.00**	**2,000.00**	**2,000.00**	**0.00**	**500.00**	**20.00%**
Expense Total:		**773,542.30**	**773,542.30**	**52,373.63**	**689,853.13**	**50.00**	**83,639.17**	**10.81%**
Department: 0620 - Police - SRO Surplus (Deficit):		**-387,542.30**	**-387,542.30**	**-52,373.63**	**-272,869.30**	**-50.00**	**114,623.00**	**29.58%**
Department: 0630 - Police - K9								
Expense								
Category: E30 - Supply Expense								
001-0630-5306	Supplies - Food Allowance	1,800.00	2,400.00	252.82	2,205.99	185.62	8.39	0.35 %
Category: E30 - Supply Expense Total:		**1,800.00**	**2,400.00**	**252.82**	**2,205.99**	**185.62**	**8.39**	**0.35%**
Category: E40 - Operations Expense								
001-0630-5500	K9 Training	5,500.00	5,500.00	343.77	4,150.86	-91.11	1,440.25	26.19 %
Category: E40 - Operations Expense Total:		**5,500.00**	**5,500.00**	**343.77**	**4,150.86**	**-91.11**	**1,440.25**	**26.19%**
Category: E55 - Professional Services								
001-0630-5592	Prof Services - Veterinarian	3,000.00	2,400.00	181.55	1,965.65	0.00	434.35	18.10 %
Category: E55 - Professional Services Total:		**3,000.00**	**2,400.00**	**181.55**	**1,965.65**	**0.00**	**434.35**	**18.10%**
Expense Total:		**10,300.00**	**10,300.00**	**778.14**	**8,322.50**	**94.51**	**1,882.99**	**18.28%**
Department: 0630 - Police - K9 Total:		**10,300.00**	**10,300.00**	**778.14**	**8,322.50**	**94.51**	**1,882.99**	**18.28%**
Fund: 001 - General Fund Surplus (Deficit):		**5.36**	**-81,945.23**	**-57,607.30**	**-470,597.93**	**-278,209.34**	**-666,862.04**	**-813.79%**
Fund: 002 - Sales Tax Fund								
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
002-0100-4105	One Cent Sales Tax	6,647,600.00	6,647,600.00	573,001.70	5,615,721.01	0.00	-1,031,878.99	15.52 %
Category: R10 - Taxes - Sales Total:		**6,647,600.00**	**6,647,600.00**	**573,001.70**	**5,615,721.01**	**0.00**	**-1,031,878.99**	**15.52%**
Revenue Total:		**6,647,600.00**	**6,647,600.00**	**573,001.70**	**5,615,721.01**	**0.00**	**-1,031,878.99**	**15.52%**
Expense								
Category: E62 - Intergovernmental Tsfr								
002-0100-5620	Xfer to General	6,647,600.00	6,647,600.00	565,052.00	5,650,520.00	0.00	997,080.00	15.00 %
Category: E62 - Intergovernmental Tsfr Total:		**6,647,600.00**	**6,647,600.00**	**565,052.00**	**5,650,520.00**	**0.00**	**997,080.00**	**15.00%**
Expense Total:		**6,647,600.00**	**6,647,600.00**	**565,052.00**	**5,650,520.00**	**0.00**	**997,080.00**	**15.00%**
Department: 0100 - Administration Surplus (Deficit):		**0.00**	**0.00**	**7,949.70**	**-34,798.99**	**0.00**	**-34,798.99**	**0.00%**
Fund: 002 - Sales Tax Fund Surplus (Deficit):		**0.00**	**0.00**	**7,949.70**	**-34,798.99**	**0.00**	**-34,798.99**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 003 - Franchise Fees Fund								
Department: 0100 - Administration								
Revenue								
Category: R50 - Sale of Services								
003-0100-4502	AT&T / SW Bell Franchise Fee	80,000.00	80,000.00	3,622.94	24,197.69	0.00	-55,802.31	69.75 %
003-0100-4506	Centerpoint Energy Franchise Fee	250,000.00	250,000.00	10,919.25	260,682.11	0.00	10,682.11	104.27 %
003-0100-4508	Fidelity Franchise Fee	15,000.00	15,000.00	0.00	8,143.76	0.00	-6,856.24	45.71 %
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	75,000.00	11,152.28	48,585.01	0.00	-26,414.99	35.22 %
003-0100-4526	Entergy Franchise Fee	606,000.00	606,000.00	78,955.75	750,799.31	0.00	144,799.31	123.89 %
003-0100-4528	First Electric Franchise Fee	300,000.00	300,000.00	43,510.92	394,831.36	0.00	94,831.36	131.61 %
003-0100-4564	Windstream Franchise Fee	15,000.00	15,000.00	3,443.74	13,764.50	0.00	-1,235.50	8.24 %
	Category: R50 - Sale of Services Total:	**1,341,000.00**	**1,341,000.00**	**151,604.88**	**1,501,003.74**	**0.00**	**160,003.74**	**11.93%**
	Revenue Total:	**1,341,000.00**	**1,341,000.00**	**151,604.88**	**1,501,003.74**	**0.00**	**160,003.74**	**11.93%**
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0100-5620	Xfer to General	258,600.00	258,600.00	21,550.00	215,500.00	0.00	43,100.00	16.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**258,600.00**	**258,600.00**	**21,550.00**	**215,500.00**	**0.00**	**43,100.00**	**16.67%**
	Expense Total:	**258,600.00**	**258,600.00**	**21,550.00**	**215,500.00**	**0.00**	**43,100.00**	**16.67%**
	Department: 0100 - Administration Surplus (Deficit):	**1,082,400.00**	**1,082,400.00**	**130,054.88**	**1,285,503.74**	**0.00**	**203,103.74**	**-18.76%**
Department: 0800 - Street								
Expense								
Category: E62 - Intergovernmental Tsfr								
003-0800-5622	Xfer to Fund Bond Funds	1,082,128.76	1,082,128.76	89,270.77	898,183.78	76,772.50	107,172.48	9.90 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,082,128.76**	**1,082,128.76**	**89,270.77**	**898,183.78**	**76,772.50**	**107,172.48**	**9.90%**
	Expense Total:	**1,082,128.76**	**1,082,128.76**	**89,270.77**	**898,183.78**	**76,772.50**	**107,172.48**	**9.90%**
	Department: 0800 - Street Total:	**1,082,128.76**	**1,082,128.76**	**89,270.77**	**898,183.78**	**76,772.50**	**107,172.48**	**9.90%**
	Fund: 003 - Franchise Fees Fund Surplus (Deficit):	**271.24**	**271.24**	**40,784.11**	**387,319.96**	**-76,772.50**	**310,276.22**	**14,391.76%**
Fund: 005 - Designated Tax Fund								
Department: 0200 - Animal Control								
Revenue								
Category: R10 - Taxes - Sales								
005-0200-4100	Designated Tax - AC	678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18 %
	Category: R10 - Taxes - Sales Total:	**678,062.00**	**678,062.00**	**57,300.17**	**561,572.10**	**0.00**	**-116,489.90**	**17.18%**
	Revenue Total:	**678,062.00**	**678,062.00**	**57,300.17**	**561,572.10**	**0.00**	**-116,489.90**	**17.18%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0200-5620	Xfer to General - AC	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67 %
	Category: E62 - Intergovernmental Tsfr Total:	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Expense Total:	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Department: 0200 - Animal Control Surplus (Deficit):	0.00	0.00	795.17	-3,477.90	0.00	-3,477.90	0.00%
Department: 0400 - Parks								
Revenue								
Category: R10 - Taxes - Sales								
005-0400-4100	Designated Tax - Park	678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18 %
	Category: R10 - Taxes - Sales Total:	678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18%
	Revenue Total:	678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18%
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0400-5620	Xfer to General - Park	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67 %
	Category: E62 - Intergovernmental Tsfr Total:	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Expense Total:	678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Department: 0400 - Parks Surplus (Deficit):	0.00	0.00	795.17	-3,477.90	0.00	-3,477.90	0.00%
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
005-0500-4100	Designated Tax - Fire	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18 %
	Category: R10 - Taxes - Sales Total:	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%
	Revenue Total:	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0500-5620	Xfer to General - Fire	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67 %
	Category: E62 - Intergovernmental Tsfr Total:	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Expense Total:	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Department: 0500 - Fire Surplus (Deficit):	0.00	0.00	1,987.42	-8,699.75	0.00	-8,699.75	0.00%
Department: 0600 - Police								
Revenue								
Category: R10 - Taxes - Sales								
005-0600-4100	Designated Tax - Police	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18 %
	Category: R10 - Taxes - Sales Total:	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%
	Revenue Total:	1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0600-5620	Xfer to General - Police	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67 %
	Category: E62 - Intergovernmental Tsfr Total:	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Expense Total:	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Department: 0600 - Police Surplus (Deficit):	0.00	0.00	1,987.42	-8,699.75	0.00	-8,699.75	0.00%
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
005-0800-4100	Designated Tax - Street	2,034,860.00	2,034,860.00	171,900.52	1,684,716.31	0.00	-350,143.69	17.21 %
	Category: R10 - Taxes - Sales Total:	2,034,860.00	2,034,860.00	171,900.52	1,684,716.31	0.00	-350,143.69	17.21%
	Revenue Total:	2,034,860.00	2,034,860.00	171,900.52	1,684,716.31	0.00	-350,143.69	17.21%
Expense								
Category: E62 - Intergovernmental Tsfr								
005-0800-5622	Xfer to Street	2,034,860.00	2,034,860.00	169,516.00	1,695,160.00	0.00	339,700.00	16.69 %
	Category: E62 - Intergovernmental Tsfr Total:	2,034,860.00	2,034,860.00	169,516.00	1,695,160.00	0.00	339,700.00	16.69%
	Expense Total:	2,034,860.00	2,034,860.00	169,516.00	1,695,160.00	0.00	339,700.00	16.69%
	Department: 0800 - Street Surplus (Deficit):	0.00	0.00	2,384.52	-10,443.69	0.00	-10,443.69	0.00%
	Fund: 005 - Designated Tax Fund Surplus (Deficit):	0.00	0.00	7,949.70	-34,798.99	0.00	-34,798.99	0.00%
Fund: 007 - Investment Account								
Department: 0100 - Administration								
Expense								
Category: E62 - Intergovernmental Tsfr								
007-0100-5626	Xfer to Other	0.00	2.00	0.00	1.32	0.00	0.68	34.00 %
	Category: E62 - Intergovernmental Tsfr Total:	0.00	2.00	0.00	1.32	0.00	0.68	34.00%
	Expense Total:	0.00	2.00	0.00	1.32	0.00	0.68	34.00%
	Department: 0100 - Administration Total:	0.00	2.00	0.00	1.32	0.00	0.68	34.00%
	Fund: 007 - Investment Account Total:	0.00	2.00	0.00	1.32	0.00	0.68	34.00%
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	2,500.00	0.00	1,823.52	0.00	676.48	27.06 %
	Category: E55 - Professional Services Total:	**2,500.00**	**2,500.00**	**0.00**	**1,823.52**	**0.00**	**676.48**	**27.06%**
	Expense Total:	**2,500.00**	**2,500.00**	**0.00**	**1,823.52**	**0.00**	**676.48**	**27.06%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-1,823.52**	**0.00**	**-1,823.52**	**0.00%**
	Fund: 020 - Animal Control Donation Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-1,823.52**	**0.00**	**-1,823.52**	**0.00%**
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	2,945.00	20,420.00	0.00	-50,830.00	71.34 %
030-0300-4406	Act 1256 District Court Rev	330,000.00	330,000.00	31,566.41	341,026.69	0.00	11,026.69	103.34 %
	Category: R40 - Fines & Forfeitures Total:	**401,250.00**	**401,250.00**	**34,511.41**	**361,446.69**	**0.00**	**-39,803.31**	**9.92%**
	Revenue Total:	**401,250.00**	**401,250.00**	**34,511.41**	**361,446.69**	**0.00**	**-39,803.31**	**9.92%**
Expense								
Category: E01 - Personnel Expense								
030-0300-5072	Act 1256 Judge Retirement	5,200.00	5,200.00	0.00	3,158.72	0.00	2,041.28	39.26 %
	Category: E01 - Personnel Expense Total:	**5,200.00**	**5,200.00**	**0.00**	**3,158.72**	**0.00**	**2,041.28**	**39.26%**
Category: E40 - Operations Expense								
030-0300-5400	Act 316 of 1991 Expense	250.00	250.00	86.28	302.87	0.00	-52.87	-21.15 %
030-0300-5415	Act 918 of 1983 Expense	17,500.00	17,500.00	1,639.29	13,741.31	0.00	3,758.69	21.48 %
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	140,500.00	8,627.85	101,723.28	0.00	38,776.72	27.60 %
030-0300-5430	Act 1256 Court Costs	15,250.00	15,250.00	1,466.73	12,132.70	0.00	3,117.30	20.44 %
030-0300-5435	Act 1256 City Attorney	28,500.00	28,500.00	2,760.91	22,578.39	0.00	5,921.61	20.78 %
030-0300-5440	Act 1256 DFA (State)	167,150.00	167,150.00	17,255.71	186,644.45	0.00	-19,494.45	-11.66 %
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	26,000.00	2,502.08	20,312.04	0.00	5,687.96	21.88 %
030-0300-5495	Act 1256 Intoximeter Expense	900.00	900.00	172.56	852.93	0.00	47.07	5.23 %
	Category: E40 - Operations Expense Total:	**396,050.00**	**396,050.00**	**34,511.41**	**358,287.97**	**0.00**	**37,762.03**	**9.53%**
	Expense Total:	**401,250.00**	**401,250.00**	**34,511.41**	**361,446.69**	**0.00**	**39,803.31**	**9.92%**
	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	3,112.50	35,172.00	0.00	-828.00	2.30 %
	Category: R40 - Fines & Forfeitures Total:	**36,000.00**	**36,000.00**	**3,112.50**	**35,172.00**	**0.00**	**-828.00**	**2.30%**
	Revenue Total:	**36,000.00**	**36,000.00**	**3,112.50**	**35,172.00**	**0.00**	**-828.00**	**2.30%**
Expense								
Category: E60 - Miscellaneous Expense								
031-0300-5608	Software - New & Renewals	36,000.00	36,000.00	0.00	26,832.38	0.00	9,167.62	25.47 %
	Category: E60 - Miscellaneous Expense Total:	**36,000.00**	**36,000.00**	**0.00**	**26,832.38**	**0.00**	**9,167.62**	**25.47%**
	Expense Total:	**36,000.00**	**36,000.00**	**0.00**	**26,832.38**	**0.00**	**9,167.62**	**25.47%**
	Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**3,112.50**	**8,339.62**	**0.00**	**8,339.62**	**0.00%**
	Fund: 031 - Act 1809 of 2001 Court Auto Surplus (Deficit):	**0.00**	**0.00**	**3,112.50**	**8,339.62**	**0.00**	**8,339.62**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M								
Department: 0400 - Parks								
Revenue								
Category: R10 - Taxes - Sales								
045-0400-4110	Park 1/8 Sales Tax	830,950.00	830,950.00	71,625.21	701,965.13	0.00	-128,984.87	15.52 %
	Category: R10 - Taxes - Sales Total:	**830,950.00**	**830,950.00**	**71,625.21**	**701,965.13**	**0.00**	**-128,984.87**	**15.52%**
	Revenue Total:	**830,950.00**	**830,950.00**	**71,625.21**	**701,965.13**	**0.00**	**-128,984.87**	**15.52%**
Expense								
Category: E62 - Intergovernmental Tsfr								
045-0400-5620	Xfer to General	830,950.00	830,950.00	70,631.00	706,310.00	0.00	124,640.00	15.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**830,950.00**	**830,950.00**	**70,631.00**	**706,310.00**	**0.00**	**124,640.00**	**15.00%**
	Expense Total:	**830,950.00**	**830,950.00**	**70,631.00**	**706,310.00**	**0.00**	**124,640.00**	**15.00%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**994.21**	**-4,344.87**	**0.00**	**-4,344.87**	**0.00%**
	Fund: 045 - Park 1/8 SalesTax O & M Surplus (Deficit):	**0.00**	**0.00**	**994.21**	**-4,344.87**	**0.00**	**-4,344.87**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire								
Department: 0500 - Fire								
Revenue								
Category: R15 - Taxes - Property								
051-0500-4150	State Turnback	28,000.00	28,000.00	9,478.63	41,110.84	0.00	13,110.84	146.82 %
	Category: R15 - Taxes - Property Total:	**28,000.00**	**28,000.00**	**9,478.63**	**41,110.84**	**0.00**	**13,110.84**	**46.82%**
	Revenue Total:	**28,000.00**	**28,000.00**	**9,478.63**	**41,110.84**	**0.00**	**13,110.84**	**46.82%**

		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	28,000.00	28,000.00	0.00	11,777.53	0.00	16,222.47	57.94 %
Category: E40 - Operations Expense Total:		**28,000.00**	**28,000.00**	**0.00**	**11,777.53**	**0.00**	**16,222.47**	**57.94%**
Expense Total:		**28,000.00**	**28,000.00**	**0.00**	**11,777.53**	**0.00**	**16,222.47**	**57.94%**
Department: 0500 - Fire Surplus (Deficit):		**0.00**	**0.00**	**9,478.63**	**29,333.31**	**0.00**	**29,333.31**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire Surplus (Deficit):		**0.00**	**0.00**	**9,478.63**	**29,333.31**	**0.00**	**29,333.31**	**0.00%**
Fund: 055 - Fire 3/8 SalesTax								
Department: 0500 - Fire								
Revenue								
Category: R10 - Taxes - Sales								
055-0500-4120	Fire 3/8 Sales Tax	2,492,850.00	2,492,850.00	214,875.64	2,105,895.38	0.00	-386,954.62	15.52 %
Category: R10 - Taxes - Sales Total:		**2,492,850.00**	**2,492,850.00**	**214,875.64**	**2,105,895.38**	**0.00**	**-386,954.62**	**15.52%**
Revenue Total:		**2,492,850.00**	**2,492,850.00**	**214,875.64**	**2,105,895.38**	**0.00**	**-386,954.62**	**15.52%**
Expense								
Category: E62 - Intergovernmental Tsfr								
055-0500-5620	Xfer to General	2,492,850.00	2,492,850.00	211,894.00	2,118,940.00	0.00	373,910.00	15.00 %
Category: E62 - Intergovernmental Tsfr Total:		**2,492,850.00**	**2,492,850.00**	**211,894.00**	**2,118,940.00**	**0.00**	**373,910.00**	**15.00%**
Expense Total:		**2,492,850.00**	**2,492,850.00**	**211,894.00**	**2,118,940.00**	**0.00**	**373,910.00**	**15.00%**
Department: 0500 - Fire Surplus (Deficit):		**0.00**	**0.00**	**2,981.64**	**-13,044.62**	**0.00**	**-13,044.62**	**0.00%**
Fund: 055 - Fire 3/8 SalesTax Surplus (Deficit):		**0.00**	**0.00**	**2,981.64**	**-13,044.62**	**0.00**	**-13,044.62**	**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	1,639.29	13,741.31	0.00	-1,258.69	8.39 %
Category: R40 - Fines & Forfeitures Total:		**15,000.00**	**15,000.00**	**1,639.29**	**13,741.31**	**0.00**	**-1,258.69**	**8.39%**
Revenue Total:		**15,000.00**	**15,000.00**	**1,639.29**	**13,741.31**	**0.00**	**-1,258.69**	**8.39%**
Expense								
Category: E60 - Miscellaneous Expense								
061-0600-5600	Miscellaneous Expense	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
Category: E60 - Miscellaneous Expense Total:		**15,000.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**15,000.00**	**100.00%**
Expense Total:		**15,000.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**15,000.00**	**100.00%**
Department: 0600 - Police Surplus (Deficit):		**0.00**	**0.00**	**1,639.29**	**13,741.31**	**0.00**	**13,741.31**	**0.00%**
Fund: 061 - Act 918 of 1983 Police Surplus (Deficit):		**0.00**	**0.00**	**1,639.29**	**13,741.31**	**0.00**	**13,741.31**	**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	791.77	8,077.17	0.00	-3,922.83	32.69 %
	Category: R40 - Fines & Forfeitures Total:	**12,000.00**	**12,000.00**	**791.77**	**8,077.17**	**0.00**	**-3,922.83**	**32.69%**
	Revenue Total:	**12,000.00**	**12,000.00**	**791.77**	**8,077.17**	**0.00**	**-3,922.83**	**32.69%**
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**	**791.77**	**8,077.17**	**0.00**	**8,077.17**	**0.00%**
	Fund: 062 - Act 988 of 1991 Emerg Veh Surplus (Deficit):	**0.00**	**0.00**	**791.77**	**8,077.17**	**0.00**	**8,077.17**	**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	2,916.00	4,824.00	0.00	2,324.00	192.96 %
	Category: R40 - Fines & Forfeitures Total:	**2,500.00**	**2,500.00**	**2,916.00**	**4,824.00**	**0.00**	**2,324.00**	**92.96%**
	Revenue Total:	**2,500.00**	**2,500.00**	**2,916.00**	**4,824.00**	**0.00**	**2,324.00**	**92.96%**
Expense								
Category: E60 - Miscellaneous Expense								
068-0600-5600	Miscellaneous Expense	2,500.00	5,000.00	0.00	4,531.87	0.00	468.13	9.36 %
	Category: E60 - Miscellaneous Expense Total:	**2,500.00**	**5,000.00**	**0.00**	**4,531.87**	**0.00**	**468.13**	**9.36%**
	Expense Total:	**2,500.00**	**5,000.00**	**0.00**	**4,531.87**	**0.00**	**468.13**	**9.36%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**-2,500.00**	**2,916.00**	**292.13**	**0.00**	**2,792.13**	**111.69%**
	Fund: 068 - State Drug Control Surplus (Deficit):	**0.00**	**-2,500.00**	**2,916.00**	**292.13**	**0.00**	**2,792.13**	**111.69%**
Fund: 080 - Street Fund								
Department: 0140 - Stormwater								
Expense								
Category: E01 - Personnel Expense								
080-0140-5000	Salary Expense	353,559.81	353,559.81	23,863.58	302,501.11	0.00	51,058.70	14.44 %
080-0140-5010	Overtime Expense	695.00	695.00	531.36	1,970.77	0.00	-1,275.77	-183.56 %
080-0140-5020	FICA Expense	27,100.51	27,100.51	1,826.29	22,846.93	0.00	4,253.58	15.70 %
080-0140-5022	Unemployment Expense	480.00	480.00	1.54	92.95	0.00	387.05	80.64 %
080-0140-5025	Worker's Comp Expense	600.00	600.00	0.00	345.88	0.00	254.12	42.35 %
080-0140-5030	APERS Expense	54,271.85	54,271.85	3,736.45	44,118.70	0.00	10,153.15	18.71 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0140-5040	Health Insurance Expense	71,545.92	71,545.92	4,865.94	51,069.89	0.00	20,476.03	28.62 %
080-0140-5050	Physical & Drug Screen Exp	300.00	300.00	0.00	90.00	0.00	210.00	70.00 %
080-0140-5055	Uniform Expense	5,000.00	1,950.00	0.00	313.06	191.15	1,445.79	74.14 %
080-0140-5060	Travel & Training Expense	12,000.00	12,000.00	0.00	5,929.15	0.00	6,070.85	50.59 %
	Category: E01 - Personnel Expense Total:	**525,553.09**	**522,503.09**	**34,825.16**	**429,278.44**	**191.15**	**93,033.50**	**17.81%**
Category: E10 - Building & Grounds Exp								
080-0140-5116	Communication Exp - Cellular	4,512.00	4,512.00	336.20	2,121.70	-225.00	2,615.30	57.96 %
	Category: E10 - Building & Grounds Exp Total:	**4,512.00**	**4,512.00**	**336.20**	**2,121.70**	**-225.00**	**2,615.30**	**57.96%**
Category: E20 - Vehicle Expense								
080-0140-5200	Fuel Expense	9,000.00	9,000.00	555.68	8,523.35	0.00	476.65	5.30 %
080-0140-5210	Service & Repair - Vehicle	12,000.00	12,000.00	787.49	799.39	2,073.53	9,127.08	76.06 %
080-0140-5218	Tire Expense	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
080-0140-5225	Insurance Expense - Vehicle	20.00	20.00	0.00	19.25	0.00	0.75	3.75 %
	Category: E20 - Vehicle Expense Total:	**27,020.00**	**27,020.00**	**1,343.17**	**9,341.99**	**2,073.53**	**15,604.48**	**57.75%**
Category: E30 - Supply Expense								
080-0140-5300	Supplies - Office	5,000.00	5,000.00	0.00	0.00	262.64	4,737.36	94.75 %
080-0140-5322	Supplies - Operating	17,700.00	17,700.00	0.00	6,165.12	0.00	11,534.88	65.17 %
080-0140-5380	Prisoner Care Expense	2,700.00	2,700.00	160.18	1,763.94	0.00	936.06	34.67 %
	Category: E30 - Supply Expense Total:	**25,400.00**	**25,400.00**	**160.18**	**7,929.06**	**262.64**	**17,208.30**	**67.75%**
Category: E40 - Operations Expense								
080-0140-5515	Elections or Permit Fee Exp	1,200.00	1,200.00	0.00	400.00	0.00	800.00	66.67 %
080-0140-5520	Public Education Expense	12,000.00	12,000.00	0.00	8,640.21	0.00	3,359.79	28.00 %
	Category: E40 - Operations Expense Total:	**13,200.00**	**13,200.00**	**0.00**	**9,040.21**	**0.00**	**4,159.79**	**31.51%**
Category: E55 - Professional Services								
080-0140-5571	Prof Services - Engineering	40,000.00	40,000.00	0.00	19,701.65	7,000.00	13,298.35	33.25 %
080-0140-5589	Prof Services - Printing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: E55 - Professional Services Total:	**41,000.00**	**41,000.00**	**0.00**	**19,701.65**	**7,000.00**	**14,298.35**	**34.87%**
	Expense Total:	**636,685.09**	**633,635.09**	**36,664.71**	**477,413.05**	**9,302.32**	**146,919.72**	**23.19%**
	Department: 0140 - Stormwater Total:	**636,685.09**	**633,635.09**	**36,664.71**	**477,413.05**	**9,302.32**	**146,919.72**	**23.19%**
Department: 0800 - Street								
Revenue								
Category: R15 - Taxes - Property								
080-0800-4150	State Turnback	1,574,000.00	1,574,000.00	143,989.54	1,464,813.48	0.00	-109,186.52	6.94 %
080-0800-4151	Saline County Treasurer	600,000.00	600,000.00	63,200.24	450,419.47	0.00	-149,580.53	24.93 %
	Category: R15 - Taxes - Property Total:	**2,174,000.00**	**2,174,000.00**	**207,189.78**	**1,915,232.95**	**0.00**	**-258,767.05**	**11.90%**
Category: R60 - Miscellaneous Revenue								
080-0800-4600	Miscellaneous Revenue	1,500.00	1,500.00	0.00	15,160.53	0.00	13,660.53	1,010.70 %
	Category: R60 - Miscellaneous Revenue Total:	**1,500.00**	**1,500.00**	**0.00**	**15,160.53**	**0.00**	**13,660.53**	**910.70%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: R62 - Intergovernmental Tsfrs								
080-0800-4623	Xfer from Other Fund	0.00	0.00	124,296.85	1,000,325.01	0.00	1,000,325.01	0.00 %
080-0800-4627	Xfer Designated Tax	2,034,860.00	2,034,860.00	169,516.00	1,695,160.00	0.00	-339,700.00	16.69 %
	Category: R62 - Intergovernmental Tsfrs Total:	**2,034,860.00**	**2,034,860.00**	**293,812.85**	**2,695,485.01**	**0.00**	**660,625.01**	**32.47%**
Category: R64 - Reimbursement								
080-0800-4640	Reimbursement Revenue	0.00	0.00	167.93	22,951.07	0.00	22,951.07	0.00 %
	Category: R64 - Reimbursement Total:	**0.00**	**0.00**	**167.93**	**22,951.07**	**0.00**	**22,951.07**	**0.00%**
Category: R66 - Sale of Equipment								
080-0800-4900	Sale of Capital Assets	0.00	20,900.00	0.00	20,900.00	0.00	0.00	0.00 %
	Category: R66 - Sale of Equipment Total:	**0.00**	**20,900.00**	**0.00**	**20,900.00**	**0.00**	**0.00**	**0.00%**
	Revenue Total:	**4,210,360.00**	**4,231,260.00**	**501,170.56**	**4,669,729.56**	**0.00**	**438,469.56**	**10.36%**
Expense								
Category: E01 - Personnel Expense								
080-0800-5000	Salary Expense	1,078,774.30	1,078,774.30	67,006.32	712,285.87	0.00	366,488.43	33.97 %
080-0800-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	130,326.70	0.00	26,065.30	16.67 %
080-0800-5010	Overtime Expense	10,000.00	10,000.00	94.66	10,982.77	0.00	-982.77	-9.83 %
080-0800-5020	FICA Expense	83,291.49	83,291.49	5,061.49	54,624.89	0.00	28,666.60	34.42 %
080-0800-5022	Unemployment Expense	1,620.00	1,620.00	11.31	298.62	0.00	1,321.38	81.57 %
080-0800-5025	Worker's Comp Expense	22,000.00	22,000.00	0.00	23,212.17	0.00	-1,212.17	-5.51 %
080-0800-5030	APERS Expense	166,890.22	166,890.22	10,353.26	109,015.63	0.00	57,874.59	34.68 %
080-0800-5040	Health Insurance Expense	192,372.64	192,372.64	11,275.72	108,499.10	0.00	83,873.54	43.60 %
080-0800-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	34.20	1,607.15	569.55	-376.70	-20.93 %
080-0800-5055	Uniform Expense	20,000.00	20,000.00	2,411.89	14,355.98	3,782.16	1,861.86	9.31 %
080-0800-5060	Travel & Training Expense	18,000.00	18,000.00	153.79	15,063.92	3,044.16	-108.08	-0.60 %
	Category: E01 - Personnel Expense Total:	**1,751,140.65**	**1,751,140.65**	**109,435.31**	**1,180,272.80**	**7,395.87**	**563,471.98**	**32.18%**
Category: E10 - Building & Grounds Exp								
080-0800-5102	Repairs & Maint - Building	12,400.00	12,400.00	98.89	7,189.99	334.36	4,875.65	39.32 %
080-0800-5110	Utilities - Electric	140,784.00	140,784.00	20,280.10	109,780.11	0.00	31,003.89	22.02 %
080-0800-5111	Utilities - Gas	1,920.00	1,920.00	27.85	1,150.76	0.00	769.24	40.06 %
080-0800-5112	Utilities - Water	5,000.00	5,000.00	60.46	602.88	0.00	4,397.12	87.94 %
080-0800-5115	Com Exp - Tel Landline.Interne	14,640.00	14,640.00	1,047.89	9,517.04	0.00	5,122.96	34.99 %
080-0800-5116	Communication Exp - Cellular	4,500.00	4,500.00	772.39	7,438.59	-35.00	-2,903.59	-64.52 %
080-0800-5120	Insurance - Property	21,346.00	21,346.00	28,399.17	28,399.17	0.00	-7,053.17	-33.04 %
080-0800-5130	Sanitation	3,500.00	3,500.00	128.20	3,845.92	256.40	-602.32	-17.21 %
080-0800-5140	Supplies - B&G	8,000.00	8,000.00	539.89	3,431.82	-174.61	4,742.79	59.28 %
080-0800-5142	Janitorial Supplies and Main	5,000.00	5,000.00	11.28	258.36	0.00	4,741.64	94.83 %
080-0800-5145	Tools	14,000.00	14,000.00	2,481.38	15,852.81	2,525.46	-4,378.27	-31.27 %
	Category: E10 - Building & Grounds Exp Total:	**231,090.00**	**231,090.00**	**53,847.50**	**187,467.45**	**2,906.61**	**40,715.94**	**17.62%**
Category: E20 - Vehicle Expense								
080-0800-5200	Fuel Expense	90,000.00	90,000.00	6,423.52	61,865.25	291.16	27,843.59	30.94 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0800-5210	Service & Repair - Vehicle	84,000.00	90,565.06	7,557.16	91,638.39	6,354.23	-7,427.56	-8.20 %
080-0800-5218	Tire Expense	20,000.00	20,000.00	1,462.68	13,842.43	0.00	6,157.57	30.79 %
080-0800-5225	Insurance Expense - Vehicle	49,977.00	49,977.00	0.00	49,862.92	0.00	114.08	0.23 %
080-0800-5230	Radios	5,000.00	5,000.00	1,887.73	9,829.10	1,910.08	-6,739.18	-134.78 %
080-0800-5240	Equipment Rental	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
	Category: E20 - Vehicle Expense Total:	**250,477.00**	**257,042.06**	**17,331.09**	**227,038.09**	**8,555.47**	**21,448.50**	**8.34%**
Category: E30 - Supply Expense								
080-0800-5300	Supplies - Office	8,000.00	8,000.00	97.70	1,907.28	85.01	6,007.71	75.10 %
080-0800-5316	Supplies - Signs	30,000.00	30,000.00	6,140.58	10,434.23	0.00	19,565.77	65.22 %
080-0800-5322	Supplies - Operating	244,992.00	214,992.00	12,779.87	118,366.16	-13,162.54	109,788.38	51.07 %
080-0800-5323	Material and Maint	190,500.00	190,500.00	4,142.86	70,745.77	30,474.89	89,279.34	46.87 %
080-0800-5350	Postage Expense	504.00	504.00	64.06	415.40	0.00	88.60	17.58 %
	Category: E30 - Supply Expense Total:	**473,996.00**	**443,996.00**	**23,225.07**	**201,868.84**	**17,397.36**	**224,729.80**	**50.62%**
Category: E40 - Operations Expense								
080-0800-5480	Dues & Subscriptions	7,000.00	7,000.00	4,098.28	4,757.12	0.00	2,242.88	32.04 %
080-0800-5530	Safety Program	5,000.00	5,000.00	169.44	2,345.45	0.00	2,654.55	53.09 %
080-0800-5535	Sales Tax Expense	4,000.00	4,000.00	0.00	403.00	0.00	3,597.00	89.93 %
080-0800-5546	Street Lights Installed	60,000.00	60,000.00	5,782.35	51,102.18	0.00	8,897.82	14.83 %
080-0800-5547	Traffic Signal Maintenance	20,000.00	20,000.00	0.00	2,216.55	501.03	17,282.42	86.41 %
	Category: E40 - Operations Expense Total:	**96,000.00**	**96,000.00**	**10,050.07**	**60,824.30**	**501.03**	**34,674.67**	**36.12%**
Category: E55 - Professional Services								
080-0800-5550	Prof Services - Acctg & Audit	13,750.00	13,750.00	0.00	13,750.00	0.00	0.00	0.00 %
080-0800-5553	Prof Services - Advertising	500.00	500.00	0.00	1,619.67	0.00	-1,119.67	-223.93 %
080-0800-5562	Prof Services - Bridge Inspection	750.00	750.00	0.00	1,487.64	0.00	-737.64	-98.35 %
080-0800-5571	Prof Services - Engineering	264,000.00	289,000.00	65,000.00	125,000.00	100,000.00	64,000.00	22.15 %
080-0800-5586	Prof Services - Other	214,000.00	187,548.75	1,312.38	114,319.70	2,205.93	71,023.12	37.87 %
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:	**493,500.00**	**492,048.75**	**66,312.38**	**256,177.01**	**102,205.93**	**133,665.81**	**27.17%**
Category: E60 - Miscellaneous Expense								
080-0800-5604	Hardware - New & Renewals	0.00	0.00	0.00	1,288.28	0.00	-1,288.28	0.00 %
080-0800-5608	Software - New & Renewals	23,000.00	44,550.00	0.00	43,057.98	0.00	1,492.02	3.35 %
080-0800-5614	Copiers & Maintenance	1,776.00	1,776.00	147.74	1,477.46	0.00	298.54	16.81 %
	Category: E60 - Miscellaneous Expense Total:	**24,776.00**	**46,326.00**	**147.74**	**45,823.72**	**0.00**	**502.28**	**1.08%**
Category: E72 - Bond Expense								
080-0800-5840	Principal for Loans	0.00	136,550.00	15,222.83	90,516.17	0.00	46,033.83	33.71 %
	Category: E72 - Bond Expense Total:	**0.00**	**136,550.00**	**15,222.83**	**90,516.17**	**0.00**	**46,033.83**	**33.71%**
Category: E80 - Fixed Assets								
080-0800-5808	Capital Assets - Vehicles	0.00	-489.00	246,378.22	246,378.22	0.00	-246,867.22	50,484.09 %
080-0800-5810	Capital Assets - Equipment	250,005.00	-610,312.98	-270,616.16	11,549.02	0.00	-621,862.00	101.89 %
080-0800-5816	Capital Assets - Infrastructure	12.00	23,312.00	0.00	0.00	0.00	23,312.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
080-0800-5898	Capital Asset Contra	0.00	0.00	282,165.18	903,989.57	0.00	-903,989.57	0.00 %
Category: E80 - Fixed Assets Total:		**250,017.00**	**-587,489.98**	**257,927.24**	**1,161,916.81**	**0.00**	**-1,749,406.79**	**297.78%**
Category: E85 - Interest Expense								
080-0800-5850	Interest Expense	0.00	30,700.00	3,352.06	20,933.17	0.00	9,766.83	31.81 %
Category: E85 - Interest Expense Total:		**0.00**	**30,700.00**	**3,352.06**	**20,933.17**	**0.00**	**9,766.83**	**31.81%**
Expense Total:		**3,570,996.65**	**2,897,403.48**	**556,851.29**	**3,432,838.36**	**138,962.27**	**-674,397.15**	**-23.28%**
Department: 0800 - Street Surplus (Deficit):		**639,363.35**	**1,333,856.52**	**-55,680.73**	**1,236,891.20**	**-138,962.27**	**-235,927.59**	**17.69%**
Fund: 080 - Street Fund Surplus (Deficit):		**2,678.26**	**700,221.43**	**-92,345.44**	**759,478.15**	**-148,264.59**	**-89,007.87**	**12.71%**
Fund: 082 - Street Amend 78								
Department: 0800 - Street								
Revenue								
Category: R10 - Taxes - Sales								
082-0800-4610	Loan Proceeds	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00 %
Category: R10 - Taxes - Sales Total:		**0.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00%**
Category: R85 - Interest Revenue								
082-0800-4850	Interest Revenue	0.00	0.00	10.21	325.01	0.00	325.01	0.00 %
Category: R85 - Interest Revenue Total:		**0.00**	**0.00**	**10.21**	**325.01**	**0.00**	**325.01**	**0.00%**
Revenue Total:		**0.00**	**1,000,000.00**	**10.21**	**1,000,325.01**	**0.00**	**325.01**	**0.03%**
Expense								
Category: E62 - Intergovernmental Tsfr								
082-0800-5626	Xfer to Other	0.00	1,000,000.00	564,339.61	1,000,325.01	0.00	-325.01	-0.03 %
Category: E62 - Intergovernmental Tsfr Total:		**0.00**	**1,000,000.00**	**564,339.61**	**1,000,325.01**	**0.00**	**-325.01**	**-0.03%**
Expense Total:		**0.00**	**1,000,000.00**	**564,339.61**	**1,000,325.01**	**0.00**	**-325.01**	**-0.03%**
Department: 0800 - Street Surplus (Deficit):		**0.00**	**0.00**	**-564,329.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 082 - Street Amend 78 Surplus (Deficit):		**0.00**	**0.00**	**-564,329.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 090 - Long Term Governmental Capital Asset Fund								
Department: 0110 - Information Technology								
Expense								
Category: E80 - Fixed Assets								
090-0110-5898	Capital Asset Contra	0.00	0.00	-945.00	-148,631.17	0.00	148,631.17	0.00 %
Category: E80 - Fixed Assets Total:		**0.00**	**0.00**	**-945.00**	**-148,631.17**	**0.00**	**148,631.17**	**0.00%**
Expense Total:		**0.00**	**0.00**	**-945.00**	**-148,631.17**	**0.00**	**148,631.17**	**0.00%**
Department: 0110 - Information Technology Total:		**0.00**	**0.00**	**-945.00**	**-148,631.17**	**0.00**	**148,631.17**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0200 - Animal Control								
Expense								
Category: E80 - Fixed Assets								
090-0200-5898	Capital Asset Contra	0.00	0.00	0.00	-269,804.38	0.00	269,804.38	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**0.00**	**-269,804.38**	**0.00**	**269,804.38**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-269,804.38**	**0.00**	**269,804.38**	**0.00%**
	Department: 0200 - Animal Control Total:	**0.00**	**0.00**	**0.00**	**-269,804.38**	**0.00**	**269,804.38**	**0.00%**
Department: 0400 - Parks								
Expense								
Category: E80 - Fixed Assets								
090-0400-5898	Capital Asset Contra	0.00	0.00	0.00	-16,460.86	0.00	16,460.86	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**0.00**	**-16,460.86**	**0.00**	**16,460.86**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-16,460.86**	**0.00**	**16,460.86**	**0.00%**
	Department: 0400 - Parks Total:	**0.00**	**0.00**	**0.00**	**-16,460.86**	**0.00**	**16,460.86**	**0.00%**
Department: 0410 - Parks - Mills Park & Pool								
Expense								
Category: E80 - Fixed Assets								
090-0410-5898	Capital Asset Contra	0.00	0.00	-1,601.25	-9,880.73	0.00	9,880.73	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**-1,601.25**	**-9,880.73**	**0.00**	**9,880.73**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**-1,601.25**	**-9,880.73**	**0.00**	**9,880.73**	**0.00%**
	Department: 0410 - Parks - Mills Park & Pool Total:	**0.00**	**0.00**	**-1,601.25**	**-9,880.73**	**0.00**	**9,880.73**	**0.00%**
Department: 0420 - Parks - Midland								
Expense								
Category: E80 - Fixed Assets								
090-0420-5898	Capital Asset Contra	0.00	0.00	-1,117.14	-35,844.89	0.00	35,844.89	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**-1,117.14**	**-35,844.89**	**0.00**	**35,844.89**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**-1,117.14**	**-35,844.89**	**0.00**	**35,844.89**	**0.00%**
	Department: 0420 - Parks - Midland Total:	**0.00**	**0.00**	**-1,117.14**	**-35,844.89**	**0.00**	**35,844.89**	**0.00%**
Department: 0430 - Parks - Bishop								
Expense								
Category: E80 - Fixed Assets								
090-0430-5898	Capital Asset Contra	0.00	0.00	-180,912.78	-275,551.42	0.00	275,551.42	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**-180,912.78**	**-275,551.42**	**0.00**	**275,551.42**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**-180,912.78**	**-275,551.42**	**0.00**	**275,551.42**	**0.00%**
	Department: 0430 - Parks - Bishop Total:	**0.00**	**0.00**	**-180,912.78**	**-275,551.42**	**0.00**	**275,551.42**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0450 - Parks - Ashley								
Expense								
Category: E80 - Fixed Assets								
090-0450-5898	Capital Asset Contra	0.00	0.00	0.00	-8,738.00	0.00	8,738.00	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**0.00**	**-8,738.00**	**0.00**	**8,738.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-8,738.00**	**0.00**	**8,738.00**	**0.00%**
	Department: 0450 - Parks - Ashley Total:	**0.00**	**0.00**	**0.00**	**-8,738.00**	**0.00**	**8,738.00**	**0.00%**
Department: 0500 - Fire								
Expense								
Category: E80 - Fixed Assets								
090-0500-5898	Capital Asset Contra	0.00	0.00	0.00	-10,865.29	0.00	10,865.29	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**0.00%**
	Department: 0500 - Fire Total:	**0.00**	**0.00**	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**0.00%**
Department: 0600 - Police								
Expense								
Category: E80 - Fixed Assets								
090-0600-5898	Capital Asset Contra	0.00	0.00	-11,970.03	-78,996.01	0.00	78,996.01	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**-11,970.03**	**-78,996.01**	**0.00**	**78,996.01**	**0.00%**
Category: E85 - Interest Expense								
090-0600-5855	Loss	0.00	0.00	0.00	-58,700.00	0.00	58,700.00	0.00 %
	Category: E85 - Interest Expense Total:	**0.00**	**0.00**	**0.00**	**-58,700.00**	**0.00**	**58,700.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**-11,970.03**	**-137,696.01**	**0.00**	**137,696.01**	**0.00%**
	Department: 0600 - Police Total:	**0.00**	**0.00**	**-11,970.03**	**-137,696.01**	**0.00**	**137,696.01**	**0.00%**
Department: 0800 - Street								
Expense								
Category: E80 - Fixed Assets								
090-0800-5824	Depreciation Expense	0.00	0.00	0.00	189,265.10	0.00	-189,265.10	0.00 %
090-0800-5898	Capital Asset Contra	0.00	0.00	-284,987.56	-1,508,411.96	0.00	1,508,411.96	0.00 %
	Category: E80 - Fixed Assets Total:	**0.00**	**0.00**	**-284,987.56**	**-1,319,146.86**	**0.00**	**1,319,146.86**	**0.00%**
Category: E85 - Interest Expense								
090-0800-5855	Loss	0.00	0.00	-40,000.00	-90,000.00	0.00	90,000.00	0.00 %
	Category: E85 - Interest Expense Total:	**0.00**	**0.00**	**-40,000.00**	**-90,000.00**	**0.00**	**90,000.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**-324,987.56**	**-1,409,146.86**	**0.00**	**1,409,146.86**	**0.00%**
	Department: 0800 - Street Total:	**0.00**	**0.00**	**-324,987.56**	**-1,409,146.86**	**0.00**	**1,409,146.86**	**0.00%**
	Fund: 090 - Long Term Governmental Capital Asset Fund Total:	**0.00**	**0.00**	**-521,533.76**	**-2,322,619.61**	**0.00**	**2,322,619.61**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 110 - Special Redemp - 2016 Bond								
Department: 0000 - Administration								
Expense								
Category: E72 - Bond Expense								
110-0000-5722	Bond Principal Pmt	0.00	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00 %
	Category: E72 - Bond Expense Total:	**0.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**	**0.00%**
	Expense Total:	**0.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**	**0.00%**
	Department: 0000 - Administration Total:	**0.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**	**0.00%**
Department: 0100 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
110-0100-4623	Xfer from Other Fund	30,000.00	1,312,200.00	2,517.05	1,308,487.01	0.00	-3,712.99	0.28 %
	Category: R62 - Intergovernmental Tsfrs Total:	**30,000.00**	**1,312,200.00**	**2,517.05**	**1,308,487.01**	**0.00**	**-3,712.99**	**0.28%**
Category: R85 - Interest Revenue								
110-0100-4855	Gain on Investment	0.00	0.00	48.04	4,428.46	0.00	4,428.46	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**48.04**	**4,428.46**	**0.00**	**4,428.46**	**0.00%**
	Revenue Total:	**30,000.00**	**1,312,200.00**	**2,565.09**	**1,312,915.47**	**0.00**	**715.47**	**0.05%**
	Department: 0100 - Administration Total:	**30,000.00**	**1,312,200.00**	**2,565.09**	**1,312,915.47**	**0.00**	**715.47**	**0.05%**
	Fund: 110 - Special Redemp - 2016 Bond Surplus (Deficit):	**30,000.00**	**12,200.00**	**2,565.09**	**12,915.47**	**0.00**	**715.47**	**-5.86%**
Fund: 113 - Debt Service Reserve Fund								
Department: 0100 - Administration								
Revenue								
Category: R85 - Interest Revenue								
113-0100-4850	Interest Revenue	30,000.00	30,000.00	2,517.05	26,321.99	0.00	-3,678.01	12.26 %
	Category: R85 - Interest Revenue Total:	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**-3,678.01**	**12.26%**
	Revenue Total:	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**-3,678.01**	**12.26%**
Expense								
Category: E62 - Intergovernmental Tsfr								
113-0100-5626	Xfer to other fund	30,000.00	30,000.00	2,517.05	26,321.99	0.00	3,678.01	12.26 %
	Category: E62 - Intergovernmental Tsfr Total:	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**3,678.01**	**12.26%**
	Expense Total:	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**3,678.01**	**12.26%**
	Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Fund: 113 - Debt Service Reserve Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 114 - 2016 Bond Fund								
Department: 0000 - Administration								
Expense								
Category: E72 - Bond Expense								
114-0000-5722	Bond Principle Pmt	1,672,525.00	1,672,525.00	0.00	0.00	0.00	1,672,525.00	100.00 %
114-0000-5724	Bond Fees	950.00	950.00	0.00	950.00	0.00	0.00	0.00 %
	Category: E72 - Bond Expense Total:	**1,673,475.00**	**1,673,475.00**	**0.00**	**950.00**	**0.00**	**1,672,525.00**	**99.94%**
Category: E85 - Interest Expense								
114-0000-5850	Interest Expense	1,672,525.00	1,672,525.00	0.00	222,153.13	0.00	1,450,371.87	86.72 %
	Category: E85 - Interest Expense Total:	**1,672,525.00**	**1,672,525.00**	**0.00**	**222,153.13**	**0.00**	**1,450,371.87**	**86.72%**
	Expense Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**223,103.13**	**0.00**	**3,122,896.87**	**93.33%**
	Department: 0000 - Administration Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**223,103.13**	**0.00**	**3,122,896.87**	**93.33%**
Department: 0100 - Administration								
Revenue								
Category: R10 - Taxes - Sales								
114-0100-4610	Loan Proceeds	3,390,310.00	3,390,310.00	286,500.85	2,807,860.52	0.00	-582,449.48	17.18 %
	Category: R10 - Taxes - Sales Total:	**3,390,310.00**	**3,390,310.00**	**286,500.85**	**2,807,860.52**	**0.00**	**-582,449.48**	**17.18%**
	Revenue Total:	**3,390,310.00**	**3,390,310.00**	**286,500.85**	**2,807,860.52**	**0.00**	**-582,449.48**	**17.18%**
	Department: 0100 - Administration Total:	**3,390,310.00**	**3,390,310.00**	**286,500.85**	**2,807,860.52**	**0.00**	**-582,449.48**	**17.18%**
Department: 0400 - Parks								
Revenue								
Category: R85 - Interest Revenue								
114-0400-4850	Interest Revenue	50,000.00	50,000.00	5,891.12	44,156.66	0.00	-5,843.34	11.69 %
	Category: R85 - Interest Revenue Total:	**50,000.00**	**50,000.00**	**5,891.12**	**44,156.66**	**0.00**	**-5,843.34**	**11.69%**
	Revenue Total:	**50,000.00**	**50,000.00**	**5,891.12**	**44,156.66**	**0.00**	**-5,843.34**	**11.69%**
Expense								
Category: E62 - Intergovernmental Tsfr								
114-0400-5626	Xfer to other fund	0.00	1,282,200.00	0.00	1,282,164.82	0.00	35.18	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**1,282,200.00**	**0.00**	**1,282,164.82**	**0.00**	**35.18**	**0.00%**
	Expense Total:	**0.00**	**1,282,200.00**	**0.00**	**1,282,164.82**	**0.00**	**35.18**	**0.00%**
	Department: 0400 - Parks Surplus (Deficit):	**50,000.00**	**-1,232,200.00**	**5,891.12**	**-1,238,008.16**	**0.00**	**-5,808.16**	**-0.47%**
	Fund: 114 - 2016 Bond Fund Surplus (Deficit):	**94,310.00**	**-1,187,890.00**	**292,391.97**	**1,346,749.23**	**0.00**	**2,534,639.23**	**213.37%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 167 - 2024 Amend 78								
Department: 0100 - Administration								
Expense								
Category: E62 - Intergovernmental Tsfr								
167-0100-5626	Xfer to Other	0.00	0.00	1,117,702.00	1,117,702.00	0.00	-1,117,702.00	0.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
	Expense Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
	Department: 0100 - Administration Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
	Fund: 167 - 2024 Amend 78 Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
Fund: 182 - 2023 Improvement Revenue Bond Fund								
Department: 0800 - Street								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
182-0800-4627	Xfer from Other	554,877.00	554,877.00	38,386.25	415,541.33	0.00	-139,335.67	25.11 %
	Category: R62 - Intergovernmental Tsfrs Total:	**554,877.00**	**554,877.00**	**38,386.25**	**415,541.33**	**0.00**	**-139,335.67**	**25.11%**
Category: R85 - Interest Revenue								
182-0800-4850	Interest Revenue	5,000.00	5,000.00	389.64	5,948.32	0.00	948.32	118.97 %
	Category: R85 - Interest Revenue Total:	**5,000.00**	**5,000.00**	**389.64**	**5,948.32**	**0.00**	**948.32**	**18.97%**
	Revenue Total:	**559,877.00**	**559,877.00**	**38,775.89**	**421,489.65**	**0.00**	**-138,387.35**	**24.72%**
Expense								
Category: E72 - Bond Expense								
182-0800-5722	Bond Principal Pmt	0.00	292,080.00	0.00	292,080.00	0.00	0.00	0.00 %
182-0800-5724	Bond Fee	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00 %
	Category: E72 - Bond Expense Total:	**0.00**	**294,580.00**	**0.00**	**294,580.00**	**0.00**	**0.00**	**0.00%**
Category: E85 - Interest Expense								
182-0800-5850	Interest Expense	300,000.00	300,000.00	0.00	223,130.00	0.00	76,870.00	25.62 %
	Category: E85 - Interest Expense Total:	**300,000.00**	**300,000.00**	**0.00**	**223,130.00**	**0.00**	**76,870.00**	**25.62%**
	Expense Total:	**300,000.00**	**594,580.00**	**0.00**	**517,710.00**	**0.00**	**76,870.00**	**12.93%**
	Department: 0800 - Street Surplus (Deficit):	**259,877.00**	**-34,703.00**	**38,775.89**	**-96,220.35**	**0.00**	**-61,517.35**	**-177.27%**
	Fund: 182 - 2023 Improvement Revenue Bond Fund Surplus (Deficit):	**259,877.00**	**-34,703.00**	**38,775.89**	**-96,220.35**	**0.00**	**-61,517.35**	**-177.27%**
Fund: 183 - 2023 Street Bond DSR								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
183-0800-4850	Interest Revenue	22,000.00	22,000.00	2,002.23	21,069.53	0.00	-930.47	4.23 %
	Category: R85 - Interest Revenue Total:	**22,000.00**	**22,000.00**	**2,002.23**	**21,069.53**	**0.00**	**-930.47**	**4.23%**
	Revenue Total:	**22,000.00**	**22,000.00**	**2,002.23**	**21,069.53**	**0.00**	**-930.47**	**4.23%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
183-0800-5626	Xfer to Other	33,000.00	33,000.00	0.00	27,216.63	0.00	5,783.37	17.53 %
	Category: E62 - Intergovernmental Tsfr Total:	**33,000.00**	**33,000.00**	**0.00**	**27,216.63**	**0.00**	**5,783.37**	**17.53%**
	Expense Total:	**33,000.00**	**33,000.00**	**0.00**	**27,216.63**	**0.00**	**5,783.37**	**17.53%**
	Department: 0800 - Street Surplus (Deficit):	**-11,000.00**	**-11,000.00**	**2,002.23**	**-6,147.10**	**0.00**	**4,852.90**	**44.12%**
	Fund: 183 - 2023 Street Bond DSR Surplus (Deficit):	**-11,000.00**	**-11,000.00**	**2,002.23**	**-6,147.10**	**0.00**	**4,852.90**	**44.12%**
Fund: 185 - Street Bond 2016 DS								
Department: 0800 - Street								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
185-0800-4627	Xfer from Other	636,444.00	637,944.00	50,884.52	511,094.32	0.00	-126,849.68	19.88 %
	Category: R62 - Intergovernmental Tsfrs Total:	**636,444.00**	**637,944.00**	**50,884.52**	**511,094.32**	**0.00**	**-126,849.68**	**19.88%**
Category: R85 - Interest Revenue								
185-0800-4850	Interest Revenue	5,000.00	5,000.00	1,007.86	9,246.68	0.00	4,246.68	184.93 %
	Category: R85 - Interest Revenue Total:	**5,000.00**	**5,000.00**	**1,007.86**	**9,246.68**	**0.00**	**4,246.68**	**84.93%**
	Revenue Total:	**641,444.00**	**642,944.00**	**51,892.38**	**520,341.00**	**0.00**	**-122,603.00**	**19.07%**
Expense								
Category: E72 - Bond Expense								
185-0800-5722	Bond Principal Pmt	375,000.00	375,000.00	0.00	385,000.00	0.00	-10,000.00	-2.67 %
185-0800-5724	Bond Fees	1,000.00	1,000.00	83.33	833.30	0.00	166.70	16.67 %
185-0800-5750	Interest Expense	262,000.00	262,000.00	0.00	251,918.76	0.00	10,081.24	3.85 %
	Category: E72 - Bond Expense Total:	**638,000.00**	**638,000.00**	**83.33**	**637,752.06**	**0.00**	**247.94**	**0.04%**
	Expense Total:	**638,000.00**	**638,000.00**	**83.33**	**637,752.06**	**0.00**	**247.94**	**0.04%**
	Department: 0800 - Street Surplus (Deficit):	**3,444.00**	**4,944.00**	**51,809.05**	**-117,411.06**	**0.00**	**-122,355.06**	**2,474.82%**
	Fund: 185 - Street Bond 2016 DS Surplus (Deficit):	**3,444.00**	**4,944.00**	**51,809.05**	**-117,411.06**	**0.00**	**-122,355.06**	**2,474.82%**
Fund: 186 - Street Bond 2016 DSR								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
186-0800-4850	Interest Revenue	10,000.00	10,000.00	1,120.59	11,572.42	0.00	1,572.42	115.72 %
	Category: R85 - Interest Revenue Total:	**10,000.00**	**10,000.00**	**1,120.59**	**11,572.42**	**0.00**	**1,572.42**	**15.72%**
	Revenue Total:	**10,000.00**	**10,000.00**	**1,120.59**	**11,572.42**	**0.00**	**1,572.42**	**15.72%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
Category: E62 - Intergovernmental Tsfr								
186-0800-5626	Xfer to Other	0.00	1,500.00	0.00	1,235.24	0.00	264.76	17.65 %
	Category: E62 - Intergovernmental Tsfr Total:	**0.00**	**1,500.00**	**0.00**	**1,235.24**	**0.00**	**264.76**	**17.65%**
	Expense Total:	**0.00**	**1,500.00**	**0.00**	**1,235.24**	**0.00**	**264.76**	**17.65%**
	Department: 0800 - Street Surplus (Deficit):	**10,000.00**	**8,500.00**	**1,120.59**	**10,337.18**	**0.00**	**1,837.18**	**-21.61%**
	Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):	**10,000.00**	**8,500.00**	**1,120.59**	**10,337.18**	**0.00**	**1,837.18**	**-21.61%**
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
Category: R85 - Interest Revenue								
188-0800-4850	Interest Revenue	0.00	0.00	4,282.45	51,606.28	0.00	51,606.28	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**4,282.45**	**51,606.28**	**0.00**	**51,606.28**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**4,282.45**	**51,606.28**	**0.00**	**51,606.28**	**0.00%**
Expense								
Category: E90 - Construction Projects								
188-0800-5900	Construction	1,700,000.00	1,700,000.00	3,325.50	607,747.89	0.00	1,092,252.11	64.25 %
	Category: E90 - Construction Projects Total:	**1,700,000.00**	**1,700,000.00**	**3,325.50**	**607,747.89**	**0.00**	**1,092,252.11**	**64.25%**
	Expense Total:	**1,700,000.00**	**1,700,000.00**	**3,325.50**	**607,747.89**	**0.00**	**1,092,252.11**	**64.25%**
	Department: 0800 - Street Surplus (Deficit):	**-1,700,000.00**	**-1,700,000.00**	**956.95**	**-556,141.61**	**0.00**	**1,143,858.39**	**67.29%**
	Fund: 188 - 2023 Improvement Fund Surplus (Deficit):	**-1,700,000.00**	**-1,700,000.00**	**956.95**	**-556,141.61**	**0.00**	**1,143,858.39**	**67.29%**
Fund: 500 - Water Fund								
Department: 0000 - Administration								
Expense								
Category: E55 - Professional Services								
500-0000-5501	Bad Debt Expense	0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05 %
	Category: E55 - Professional Services Total:	**0.00**	**193,000.00**	**96.08**	**193,104.20**	**0.00**	**-104.20**	**-0.05%**
	Expense Total:	**0.00**	**193,000.00**	**96.08**	**193,104.20**	**0.00**	**-104.20**	**-0.05%**
	Department: 0000 - Administration Total:	**0.00**	**193,000.00**	**96.08**	**193,104.20**	**0.00**	**-104.20**	**-0.05%**
Department: 0900 - Water								
Revenue								
Category: R50 - Sale of Services								
500-0900-4504	CAW Pass thru Fees	20,000.00	20,000.00	16,546.87	160,361.70	0.00	140,361.70	801.81 %
500-0900-4536	Penalties	360,000.00	360,000.00	33,409.99	309,536.98	0.00	-50,463.02	14.02 %
500-0900-4537	Insufficient Check Fee	5,000.00	5,000.00	525.00	5,050.00	0.00	50.00	101.00 %
500-0900-4540	Sales - CAW System Devel	6,529.00	6,529.00	450.00	8,169.17	0.00	1,640.17	125.12 %
500-0900-4542	Sales - FSDWA	39,600.00	39,600.00	3,536.51	34,996.32	0.00	-4,603.68	11.63 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-4544	W was MIsc now One Time Charges	15,000.00	15,000.00	-2,335.00	-1,879.50	0.00	-16,879.50	112.53 %
500-0900-4548	Sales - Pump Maintenance	32,000.00	32,000.00	1,709.40	17,390.85	0.00	-14,609.15	45.65 %
500-0900-4550	Sales - Service Charges	27,500.00	27,500.00	9,260.00	61,675.00	0.00	34,175.00	224.27 %
500-0900-4554	Sales - Water	3,746,400.00	3,746,400.00	343,541.73	3,295,025.93	0.00	-451,374.07	12.05 %
500-0900-4556	Sales - Water Connections	32,400.00	32,400.00	980.00	13,710.00	0.00	-18,690.00	57.69 %
500-0900-4561	Sales Tax Revenue	350,000.00	350,000.00	33,691.42	324,899.51	0.00	-25,100.49	7.17 %
500-0900-4566	Woodland Hills Watershed	4,356.00	4,356.00	0.00	8,285.51	0.00	3,929.51	190.21 %
	Category: R50 - Sale of Services Total:	**4,638,785.00**	**4,638,785.00**	**441,315.92**	**4,237,221.47**	**0.00**	**-401,563.53**	**8.66%**
Category: R60 - Miscellaneous Revenue								
500-0900-4600	Miscellaneous Revenue	5,000.00	90,000.00	0.00	90,337.60	0.00	337.60	100.38 %
	Category: R60 - Miscellaneous Revenue Total:	**5,000.00**	**90,000.00**	**0.00**	**90,337.60**	**0.00**	**337.60**	**0.38%**
Category: R62 - Intergovernmental Tsfrs								
500-0900-4623	Xfer from Other	724,500.00	724,500.00	0.00	0.00	0.00	-724,500.00	100.00 %
	Category: R62 - Intergovernmental Tsfrs Total:	**724,500.00**	**724,500.00**	**0.00**	**0.00**	**0.00**	**-724,500.00**	**100.00%**
Category: R64 - Reimbursement								
500-0900-4640	Reimbursement Revenue	50,000.00	50,000.00	-4,959.10	105,198.57	0.00	55,198.57	210.40 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**-4,959.10**	**105,198.57**	**0.00**	**55,198.57**	**110.40%**
	Revenue Total:	**5,418,285.00**	**5,503,285.00**	**436,356.82**	**4,432,757.64**	**0.00**	**-1,070,527.36**	**19.45%**
Expense								
Category: E01 - Personnel Expense								
500-0900-5000	Salary Expense	1,004,892.39	1,004,892.39	75,377.41	768,362.11	0.00	236,530.28	23.54 %
500-0900-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	130,326.70	0.00	26,065.30	16.67 %
500-0900-5010	Overtime Expense	28,825.00	28,825.00	1,999.08	15,676.91	0.00	13,148.09	45.61 %
500-0900-5020	FICA Expense	78,115.30	78,115.30	5,820.27	58,833.66	0.00	19,281.64	24.68 %
500-0900-5022	Unemployment Expense	1,080.00	1,080.00	0.00	255.52	0.00	824.48	76.34 %
500-0900-5025	Worker's Comp Expense	30,094.00	30,094.00	0.00	10,718.57	0.00	19,375.43	64.38 %
500-0900-5030	APERS Expense	154,642.74	154,642.74	10,941.04	117,869.25	0.00	36,773.49	23.78 %
500-0900-5040	Health Insurance Expense	141,607.20	141,607.20	11,562.22	125,300.77	0.00	16,306.43	11.52 %
500-0900-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	722.60	64.00	1,013.40	56.30 %
500-0900-5054	Bring Your Own Device - Phone	600.00	600.00	75.00	800.00	0.00	-200.00	-33.33 %
500-0900-5055	Uniform Expense	15,000.00	15,000.00	619.33	16,534.63	1,270.50	-2,805.13	-18.70 %
500-0900-5060	Travel & Training Expense	20,000.00	20,000.00	108.13	6,882.86	533.28	12,583.86	62.92 %
	Category: E01 - Personnel Expense Total:	**1,633,048.63**	**1,633,048.63**	**119,535.15**	**1,252,283.58**	**1,867.78**	**378,897.27**	**23.20%**
Category: E10 - Building & Grounds Exp								
500-0900-5102	Repairs & Maint - Building	8,800.00	8,800.00	115.37	3,960.42	531.61	4,307.97	48.95 %
500-0900-5104	Repairs & Maint - Grounds	3,500.00	3,500.00	0.00	0.00	4,000.00	-500.00	-14.29 %
500-0900-5110	Utilities - Electric	51,048.00	51,048.00	3,987.15	42,556.57	0.00	8,491.43	16.63 %
500-0900-5111	Utilities - Gas	2,500.00	2,500.00	65.14	1,771.08	0.00	728.92	29.16 %
500-0900-5112	Utilities - Water	500.00	500.00	28.58	276.43	0.00	223.57	44.71 %
500-0900-5115	Com Exp - Tel Landline.Interne	8,748.00	8,748.00	777.99	6,994.37	0.00	1,753.63	20.05 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
500-0900-5116	Communication Exp - Cellular	10,560.00	10,560.00	1,037.46	9,174.17	20.00	1,365.83	12.93 %
500-0900-5120	Insurance - Property	22,368.00	22,368.00	27,688.05	27,688.05	0.00	-5,320.05	-23.78 %
500-0900-5130	Sanitation	6,000.00	6,010.78	331.24	3,571.16	640.92	1,798.70	29.92 %
500-0900-5142	Janitorial Supplies and Main	2,000.00	2,000.00	0.00	1,788.95	-174.62	385.67	19.28 %
500-0900-5145	Tools	25,000.00	25,000.00	5,184.68	8,504.05	837.43	15,658.52	62.63 %
	Category: E10 - Building & Grounds Exp Total:	**141,024.00**	**141,034.78**	**39,215.66**	**106,285.25**	**5,855.34**	**28,894.19**	**20.49%**
Category: E20 - Vehicle Expense								
500-0900-5200	Fuel Expense	58,500.00	58,500.00	4,835.08	43,737.06	912.06	13,850.88	23.68 %
500-0900-5210	Service & Repair - Vehicle	30,000.00	30,000.00	2,399.39	32,755.52	1,287.12	-4,042.64	-13.48 %
500-0900-5218	Tire Expense	15,000.00	15,000.00	0.00	9,279.78	832.30	4,887.92	32.59 %
500-0900-5225	Insurance Expense - Vehicle	10,281.00	10,281.00	0.00	10,313.74	0.00	-32.74	-0.32 %
	Category: E20 - Vehicle Expense Total:	**113,781.00**	**113,781.00**	**7,234.47**	**96,086.10**	**3,031.48**	**14,663.42**	**12.89%**
Category: E30 - Supply Expense								
500-0900-5300	Supplies - Office	9,000.00	9,000.00	431.77	2,546.54	263.31	6,190.15	68.78 %
500-0900-5322	Supplies - Operating	144,000.00	144,000.00	15,573.48	113,455.54	1,718.93	28,825.53	20.02 %
500-0900-5350	Postage Expense	2,000.00	2,000.00	202.83	1,443.68	0.00	556.32	27.82 %
500-0900-5360	Cost of Water from CAW	1,452,500.00	1,815,500.00	164,477.42	1,660,346.45	260,000.00	-104,846.45	-5.78 %
	Category: E30 - Supply Expense Total:	**1,607,500.00**	**1,970,500.00**	**180,685.50**	**1,777,792.21**	**261,982.24**	**-69,274.45**	**-3.52%**
Category: E40 - Operations Expense								
500-0900-5475	Credit Card Fees	67,200.00	67,200.00	5,587.87	54,771.68	0.00	12,428.32	18.49 %
500-0900-5480	Dues & Subscriptions	40,000.00	40,000.00	6,716.71	26,709.38	2,271.40	11,019.22	27.55 %
500-0900-5515	Elections or Permit Fee Exp	40,000.00	40,000.00	0.00	40,718.40	0.00	-718.40	-1.80 %
500-0900-5530	Safety Program	6,000.00	6,000.00	169.43	1,326.57	0.00	4,673.43	77.89 %
500-0900-5535	Sales Tax Expense	350,000.00	350,000.00	39,845.00	316,467.00	0.00	33,533.00	9.58 %
	Category: E40 - Operations Expense Total:	**503,200.00**	**503,200.00**	**52,319.01**	**439,993.03**	**2,271.40**	**60,935.57**	**12.11%**
Category: E55 - Professional Services								
500-0900-5550	Prof Services - Acctg & Audit	6,650.00	6,650.00	0.00	6,650.00	0.00	0.00	0.00 %
500-0900-5553	Prof Services - Advertising	1,000.00	1,000.00	0.00	83.74	0.00	916.26	91.63 %
500-0900-5571	Prof Services - Engineering	121,000.00	75,523.12	0.00	2,523.13	0.00	72,999.99	96.66 %
500-0900-5586	Prof Services - Other	111,000.00	129,548.75	8,885.20	54,482.04	318.84	74,747.87	57.70 %
500-0900-5589	Prof Services - Printing	48,000.00	48,000.00	4,573.45	42,820.64	9,000.00	-3,820.64	-7.96 %
	Category: E55 - Professional Services Total:	**287,650.00**	**260,721.87**	**13,458.65**	**106,559.55**	**9,318.84**	**144,843.48**	**55.55%**
Category: E60 - Miscellaneous Expense								
500-0900-5600	Miscellaneous Expense	0.00	0.00	11.89	362.49	0.00	-362.49	0.00 %
500-0900-5604	Hardware - New & Renewals	12,000.00	12,000.00	108.42	6,608.45	0.00	5,391.55	44.93 %
500-0900-5608	Software - New & Renewals	23,000.00	69,200.00	12,264.00	49,888.64	19,807.38	-496.02	-0.72 %
500-0900-5614	Copiers & Maintenance	1,534.00	1,534.00	106.16	1,318.71	0.00	215.29	14.03 %
	Category: E60 - Miscellaneous Expense Total:	**36,534.00**	**82,734.00**	**12,490.47**	**58,178.29**	**19,807.38**	**4,748.33**	**5.74%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: E62 - Intergovernmental Tsfr								
500-0900-5626	Xfer to Other	187,500.00	187,500.00	19,040.01	183,445.66	0.00	4,054.34	2.16 %
	Category: E62 - Intergovernmental Tsfr Total:	**187,500.00**	**187,500.00**	**19,040.01**	**183,445.66**	**0.00**	**4,054.34**	**2.16%**
Category: E72 - Bond Expense								
500-0900-5724	Bond Fees	43,002.00	43,002.00	2,861.13	29,178.98	0.00	13,823.02	32.15 %
	Category: E72 - Bond Expense Total:	**43,002.00**	**43,002.00**	**2,861.13**	**29,178.98**	**0.00**	**13,823.02**	**32.15%**
Category: E80 - Fixed Assets								
500-0900-5800	Capital Asset - Land	0.00	-151,104.00	-151,104.00	0.00	0.00	-151,104.00	100.00 %
500-0900-5808	Capital Assets - Vehicles	65,000.00	-440,922.00	-236,452.00	76,703.00	0.00	-517,625.00	117.40 %
500-0900-5810	Capital Assets - Equipment	0.00	-157,561.04	0.00	0.00	536,852.08	-694,413.12	440.73 %
500-0900-5816	Capital Assets - Infrastructure	280,001.00	1,077,234.49	-9,856.91	78,331.31	864,952.08	133,951.10	12.43 %
500-0900-5824	Depreciation Expense	487,000.00	487,000.00	0.00	0.00	0.00	487,000.00	100.00 %
	Category: E80 - Fixed Assets Total:	**832,001.00**	**814,647.45**	**-397,412.91**	**155,034.31**	**1,401,804.16**	**-742,191.02**	**-91.11%**
Category: E85 - Interest Expense								
500-0900-5850	Interest Expense	67,454.50	87,454.50	5,567.98	82,036.25	2,957.34	2,460.91	2.81 %
	Category: E85 - Interest Expense Total:	**67,454.50**	**87,454.50**	**5,567.98**	**82,036.25**	**2,957.34**	**2,460.91**	**2.81%**
	Expense Total:	**5,452,695.13**	**5,837,624.23**	**54,995.12**	**4,286,873.21**	**1,708,895.96**	**-158,144.94**	**-2.71%**
	Department: 0900 - Water Surplus (Deficit):	**-34,410.13**	**-334,339.23**	**381,361.70**	**145,884.43**	**-1,708,895.96**	**-1,228,672.30**	**-367.49%**
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
500-0950-4552	Sales - Wastewater	5,790,000.00	5,790,000.00	521,631.44	5,154,313.56	0.00	-635,686.44	10.98 %
500-0950-4558	Sales - WW Connections	0.00	0.00	1,200.00	17,935.00	0.00	17,935.00	0.00 %
	Category: R50 - Sale of Services Total:	**5,790,000.00**	**5,790,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**-617,751.44**	**10.67%**
Category: R60 - Miscellaneous Revenue								
500-0950-4631	Xfer Wastewater Impact	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Category: R60 - Miscellaneous Revenue Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**-50,000.00**	**100.00%**
	Revenue Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**-667,751.44**	**11.43%**
Expense								
Category: E62 - Intergovernmental Tsfr								
500-0950-5624	Xfer to Water	5,790,000.00	5,790,000.00	522,831.44	5,172,248.56	0.00	617,751.44	10.67 %
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:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**667,751.44**	**11.43%**
	Expense Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**667,751.44**	**11.43%**
	Department: 0950 - Wastewater Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Fund: 500 - Water Fund Surplus (Deficit):	**-34,410.13**	**-527,339.23**	**381,265.62**	**-47,219.77**	**-1,708,895.96**	**-1,228,776.50**	**-233.01%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 510 - Wastewater Fund								
Department: 0950 - Wastewater								
Revenue								
Category: R60 - Miscellaneous Revenue								
510-0950-4600	Miscellaneous Revenue	3,675.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Category: R60 - Miscellaneous Revenue Total:	**3,675.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Category: R62 - Intergovernmental Tsfrs								
510-0950-4623	Xfer from Other Fund	1,069,500.00	1,099,500.00	0.00	894,583.28	0.00	-204,916.72	18.64 %
510-0950-4625	Xfer from Sewer Sales	5,790,000.00	5,790,000.00	522,831.44	5,172,248.56	0.00	-617,751.44	10.67 %
	Category: R62 - Intergovernmental Tsfrs Total:	**6,859,500.00**	**6,889,500.00**	**522,831.44**	**6,066,831.84**	**0.00**	**-822,668.16**	**11.94%**
Category: R64 - Reimbursement								
510-0950-4640	Reimbursement Revenue	50,000.00	50,000.00	47,768.88	131,452.39	0.00	81,452.39	262.90 %
	Category: R64 - Reimbursement Total:	**50,000.00**	**50,000.00**	**47,768.88**	**131,452.39**	**0.00**	**81,452.39**	**162.90%**
	Revenue Total:	**6,913,175.00**	**6,939,500.00**	**570,600.32**	**6,198,284.23**	**0.00**	**-741,215.77**	**10.68%**
Expense								
Category: E01 - Personnel Expense								
510-0950-5000	Salary Expense	1,454,216.32	1,354,216.32	109,226.36	1,075,259.13	0.00	278,957.19	20.60 %
510-0950-5005	SWB Reimbursement	156,392.00	156,392.00	13,032.67	130,326.70	0.00	26,065.30	16.67 %
510-0950-5010	Overtime Expense	100,000.00	100,000.00	9,777.93	112,035.43	0.00	-12,035.43	-12.04 %
510-0950-5020	FICA Expense	118,897.56	118,897.56	8,898.35	88,859.34	0.00	30,038.22	25.26 %
510-0950-5022	Unemployment Expense	1,260.00	1,260.00	0.00	350.36	0.00	909.64	72.19 %
510-0950-5025	Worker's Comp Expense	24,000.00	24,000.00	0.00	19,666.64	0.00	4,333.36	18.06 %
510-0950-5030	APERS Expense	238,105.94	238,105.94	17,463.02	179,687.23	0.00	58,418.71	24.53 %
510-0950-5040	Health Insurance Expense	330,062.04	330,062.04	22,179.94	212,648.16	0.00	117,413.88	35.57 %
510-0950-5050	Physical & Drug Screen Exp	1,800.00	1,800.00	0.00	744.80	0.00	1,055.20	58.62 %
510-0950-5055	Uniform Expense	22,500.00	22,500.00	1,780.60	17,744.79	1,279.68	3,475.53	15.45 %
510-0950-5060	Travel & Training Expense	16,000.00	16,000.00	1,504.23	9,667.47	576.08	5,756.45	35.98 %
	Category: E01 - Personnel Expense Total:	**2,463,233.86**	**2,363,233.86**	**183,863.10**	**1,846,990.05**	**1,855.76**	**514,388.05**	**21.77%**
Category: E10 - Building & Grounds Exp								
510-0950-5102	Repairs & Maint - Building	25,000.00	25,000.00	0.00	25,691.30	324.52	-1,015.82	-4.06 %
510-0950-5110	Utilities - Electric	380,004.00	380,004.00	31,956.81	328,051.85	37.55	51,914.60	13.66 %
510-0950-5111	Utilities - Gas	2,700.00	2,700.00	67.62	2,447.33	0.00	252.67	9.36 %
510-0950-5112	Utilities - Water	114,720.00	114,720.00	81.47	81,790.67	0.00	32,929.33	28.70 %
510-0950-5115	Com Exp - Tel Landline.Interne	8,664.00	8,664.00	777.98	6,994.33	0.00	1,669.67	19.27 %
510-0950-5116	Communication Exp - Cellular	9,360.00	9,360.00	941.65	8,464.80	45.00	850.20	9.08 %
510-0950-5120	Insurance - Property	36,260.00	36,260.00	44,746.05	44,746.05	0.00	-8,486.05	-23.40 %
510-0950-5130	Sanitation	120,000.00	120,010.78	39,254.00	65,322.34	1,286.39	53,402.05	44.50 %
510-0950-5140	Supplies - B&G	3,000.00	3,000.00	539.73	3,100.45	-174.62	74.17	2.47 %
510-0950-5142	Janitorial Supplies and Main	1,500.00	1,500.00	491.13	816.22	0.00	683.78	45.59 %
510-0950-5145	Tools	25,000.00	25,000.00	4,260.75	16,501.42	193.35	8,305.23	33.22 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Category: E10 - Building & Grounds Exp Total:	**726,208.00**	**726,218.78**	**123,117.19**	**583,926.76**	**1,712.19**	**140,579.83**	**19.36%**
Category: E20 - Vehicle Expense								
510-0950-5200	Fuel Expense	75,000.00	75,000.00	4,732.84	53,103.56	1,238.89	20,657.55	27.54 %
510-0950-5210	Service & Repair - Vehicle	110,000.00	110,000.00	13,829.01	82,674.26	28,745.25	-1,419.51	-1.29 %
510-0950-5218	Tire Expense	20,000.00	20,000.00	1,215.13	18,203.55	0.00	1,796.45	8.98 %
510-0950-5225	Insurance Expense - Vehicle	23,769.00	23,769.00	0.00	23,940.86	0.00	-171.86	-0.72 %
510-0950-5240	Equipment Rental	25,000.00	25,000.00	6,924.88	6,924.88	0.00	18,075.12	72.30 %
	Category: E20 - Vehicle Expense Total:	**253,769.00**	**253,769.00**	**26,701.86**	**184,847.11**	**29,984.14**	**38,937.75**	**15.34%**
Category: E30 - Supply Expense								
510-0950-5300	Supplies - Office	8,000.00	8,000.00	0.00	3,948.36	233.31	3,818.33	47.73 %
510-0950-5322	Supplies - Operating	350,000.00	350,000.00	8,092.99	214,855.25	22,927.41	112,217.34	32.06 %
510-0950-5324	Supplies - Chemicals	435,000.00	435,000.00	9,781.88	251,730.16	3,075.60	180,194.24	41.42 %
510-0950-5326	Supplies - Lab	75,000.00	75,000.00	2,259.56	48,207.61	143.09	26,649.30	35.53 %
510-0950-5350	Postage Expense	2,000.00	2,000.00	201.86	1,172.46	0.00	827.54	41.38 %
	Category: E30 - Supply Expense Total:	**870,000.00**	**870,000.00**	**20,336.29**	**519,913.84**	**26,379.41**	**323,706.75**	**37.21%**
Category: E40 - Operations Expense								
510-0950-5475	Credit Card Fees	67,200.00	67,200.00	5,587.85	54,771.66	0.00	12,428.34	18.49 %
510-0950-5480	Dues & Subscriptions	15,000.00	15,000.00	4,377.68	14,388.23	71.40	540.37	3.60 %
510-0950-5530	Safety Program	7,000.00	7,000.00	169.47	2,057.52	0.00	4,942.48	70.61 %
	Category: E40 - Operations Expense Total:	**89,200.00**	**89,200.00**	**10,135.00**	**71,217.41**	**71.40**	**17,911.19**	**20.08%**
Category: E55 - Professional Services								
510-0950-5550	Prof Services - Acctg & Audit	6,650.00	6,650.00	0.00	6,650.00	0.00	0.00	0.00 %
510-0950-5553	Prof Services - Advertising	2,500.00	2,500.00	111.47	195.18	0.00	2,304.82	92.19 %
510-0950-5586	Prof Services - Other	188,000.00	294,071.88	3,401.75	176,522.20	80,637.75	36,911.93	12.55 %
510-0950-5589	Prof Services - Printing	48,000.00	48,000.00	4,573.45	43,685.62	9,000.00	-4,685.62	-9.76 %
	Category: E55 - Professional Services Total:	**245,150.00**	**351,221.88**	**8,086.67**	**227,053.00**	**89,637.75**	**34,531.13**	**9.83%**
Category: E60 - Miscellaneous Expense								
510-0950-5604	Hardware - New & Renewals	8,000.00	8,000.00	2,516.59	7,917.50	0.00	82.50	1.03 %
510-0950-5608	Software - New & Renewals	40,000.00	87,700.00	0.00	42,884.07	45,089.32	-273.39	-0.31 %
510-0950-5614	Copiers & Maintenance	1,534.00	1,534.00	106.16	1,318.74	0.00	215.26	14.03 %
	Category: E60 - Miscellaneous Expense Total:	**49,534.00**	**97,234.00**	**2,622.75**	**52,120.31**	**45,089.32**	**24.37**	**0.03%**
Category: E62 - Intergovernmental Tsfr								
510-0950-5626	Xfer to Other	289,500.00	289,500.00	26,141.57	258,612.43	0.00	30,887.57	10.67 %
	Category: E62 - Intergovernmental Tsfr Total:	**289,500.00**	**289,500.00**	**26,141.57**	**258,612.43**	**0.00**	**30,887.57**	**10.67%**
Category: E72 - Bond Expense								
510-0950-5724	Bond Fees	49,000.00	49,000.00	3,891.23	39,646.22	0.00	9,353.78	19.09 %
	Category: E72 - Bond Expense Total:	**49,000.00**	**49,000.00**	**3,891.23**	**39,646.22**	**0.00**	**9,353.78**	**19.09%**
Category: E80 - Fixed Assets								
510-0950-5800	Capital Assets - Land	0.00	22,294.24	-50,000.00	0.00	0.00	22,294.24	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
510-0950-5808	Capital Assets - Vehicles	275,008.00	-160,590.60	-32,097.60	0.00	233,400.00	-393,990.60	245.34 %
510-0950-5810	Capital Assets - Equipment	125,006.00	-534,346.92	299,806.84	306,038.02	0.00	-840,384.94	157.27 %
510-0950-5816	Capital Assets - Infrastructure	633,001.00	79,303.46	-912,406.48	369,935.77	1,510,284.72	-1,800,917.03	-2,270.92 %
510-0950-5824	Depreciation Expense	780,000.00	780,000.00	0.00	39,460.37	0.00	740,539.63	94.94 %
	Category: E80 - Fixed Assets Total:	**1,813,015.00**	**186,660.18**	**-694,697.24**	**715,434.16**	**1,743,684.72**	**-2,272,458.70**	**-1,217.43%**
Category: E85 - Interest Expense								
510-0950-5850	Interest Expense	89,915.00	89,915.00	7,798.59	74,693.24	13,662.69	1,559.07	1.73 %
510-0950-5855	Loss	0.00	0.00	0.00	-62,000.00	0.00	62,000.00	0.00 %
	Category: E85 - Interest Expense Total:	**89,915.00**	**89,915.00**	**7,798.59**	**12,693.24**	**13,662.69**	**63,559.07**	**70.69%**
	Expense Total:	**6,938,524.86**	**5,365,952.70**	**-282,002.99**	**4,512,454.53**	**1,952,077.38**	**-1,098,579.21**	**-20.47%**
	Department: 0950 - Wastewater Surplus (Deficit):	**-25,349.86**	**1,573,547.30**	**852,603.31**	**1,685,829.70**	**-1,952,077.38**	**-1,839,794.98**	**116.92%**
	Fund: 510 - Wastewater Fund Surplus (Deficit):	**-25,349.86**	**1,573,547.30**	**852,603.31**	**1,685,829.70**	**-1,952,077.38**	**-1,839,794.98**	**116.92%**
Fund: 515 - Stormwater Utility Fund								
Department: 0140 - Stormwater								
Revenue								
Category: R20 - Licenses Permits & Fees								
515-0140-4250	Subdivision Plat & Filing Fees	0.00	0.00	0.00	1,750.00	0.00	1,750.00	0.00 %
515-0140-4259	Impact Fees	0.00	0.00	2,000.00	11,000.00	0.00	11,000.00	0.00 %
515-0140-4567	Stormwater In Lieu Fees	20,000.00	20,000.00	0.00	2,000.00	0.00	-18,000.00	90.00 %
	Category: R20 - Licenses Permits & Fees Total:	**20,000.00**	**20,000.00**	**2,000.00**	**14,750.00**	**0.00**	**-5,250.00**	**26.25%**
Category: R50 - Sale of Services								
515-0140-4568	Stormwater Rev - Residential	258,000.00	258,000.00	22,148.34	219,970.01	0.00	-38,029.99	14.74 %
515-0140-4569	Stormwater Rev - Business	46,800.00	46,800.00	3,996.00	39,769.52	0.00	-7,030.48	15.02 %
	Category: R50 - Sale of Services Total:	**304,800.00**	**304,800.00**	**26,144.34**	**259,739.53**	**0.00**	**-45,060.47**	**14.78%**
	Revenue Total:	**324,800.00**	**324,800.00**	**28,144.34**	**274,489.53**	**0.00**	**-50,310.47**	**15.49%**
Expense								
Category: E80 - Fixed Assets								
515-0140-5816	Capital Assets - Infrastructure	1.00	780,891.75	-131,818.50	0.00	820,458.35	-39,566.60	-5.07 %
	Category: E80 - Fixed Assets Total:	**1.00**	**780,891.75**	**-131,818.50**	**0.00**	**820,458.35**	**-39,566.60**	**-5.07%**
	Expense Total:	**1.00**	**780,891.75**	**-131,818.50**	**0.00**	**820,458.35**	**-39,566.60**	**-5.07%**
	Department: 0140 - Stormwater Surplus (Deficit):	**324,799.00**	**-456,091.75**	**159,962.84**	**274,489.53**	**-820,458.35**	**-89,877.07**	**-19.71%**
	Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	**324,799.00**	**-456,091.75**	**159,962.84**	**274,489.53**	**-820,458.35**	**-89,877.07**	**-19.71%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 525 - Repair and Replace (formerly Depreciation)								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0900-5626	Xfer to Water	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
	Expense Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
	Department: 0900 - Water Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0950 - Wastewater								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
525-0950-4625	Xfer from Water	477,000.00	477,000.00	45,181.58	442,058.09	0.00	-34,941.91	7.33 %
	Category: R62 - Intergovernmental Tsfrs Total:	**477,000.00**	**477,000.00**	**45,181.58**	**442,058.09**	**0.00**	**-34,941.91**	**7.33%**
	Revenue Total:	**477,000.00**	**477,000.00**	**45,181.58**	**442,058.09**	**0.00**	**-34,941.91**	**7.33%**
Expense								
Category: E62 - Intergovernmental Tsfr								
525-0950-5626	Xfer to Other	289,500.00	319,500.00	0.00	291,171.27	0.00	28,328.73	8.87 %
	Category: E62 - Intergovernmental Tsfr Total:	**289,500.00**	**319,500.00**	**0.00**	**291,171.27**	**0.00**	**28,328.73**	**8.87%**
	Expense Total:	**289,500.00**	**319,500.00**	**0.00**	**291,171.27**	**0.00**	**28,328.73**	**8.87%**
	Department: 0950 - Wastewater Surplus (Deficit):	**187,500.00**	**157,500.00**	**45,181.58**	**150,886.82**	**0.00**	**-6,613.18**	**4.20%**
	Fund: 525 - Repair and Replace (formerly Depreciation) Surplus (Deficit):	**0.00**	**-30,000.00**	**45,181.58**	**150,886.82**	**0.00**	**180,886.82**	**602.96%**
Fund: 550 - Impact - Water								
Department: 0900 - Water								
Revenue								
Category: R20 - Licenses Permits & Fees								
550-0900-4259	Impact Fees	35,000.00	35,000.00	1,800.00	35,714.00	0.00	714.00	102.04 %
	Category: R20 - Licenses Permits & Fees Total:	**35,000.00**	**35,000.00**	**1,800.00**	**35,714.00**	**0.00**	**714.00**	**2.04%**
	Revenue Total:	**35,000.00**	**35,000.00**	**1,800.00**	**35,714.00**	**0.00**	**714.00**	**2.04%**
Expense								
Category: E62 - Intergovernmental Tsfr								
550-0900-5626	Xfer to Other	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
	Category: E62 - Intergovernmental Tsfr Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**100.00%**
	Expense Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**100.00%**
	Department: 0900 - Water Surplus (Deficit):	**-15,000.00**	**-15,000.00**	**1,800.00**	**35,714.00**	**0.00**	**50,714.00**	**338.09%**
	Fund: 550 - Impact - Water Surplus (Deficit):	**-15,000.00**	**-15,000.00**	**1,800.00**	**35,714.00**	**0.00**	**50,714.00**	**338.09%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 555 - Impact - WW								
Department: 0950 - Wastewater								
Revenue								
Category: R20 - Licenses Permits & Fees								
555-0950-4259	Impact Fees	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	127.70 %
	Category: R20 - Licenses Permits & Fees Total:	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**27.70%**
	Revenue Total:	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**27.70%**
	Department: 0950 - Wastewater Total:	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**27.70%**
	Fund: 555 - Impact - WW Total:	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**27.70%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr								
Department: 0000 - Administration								
Revenue								
Category: R62 - Intergovernmental Tsfrs								
604-0000-4623	Xfer from Other Fund	50,000.00	50,000.00	20,052.61	200,526.10	0.00	150,526.10	401.05 %
	Category: R62 - Intergovernmental Tsfrs Total:	**50,000.00**	**50,000.00**	**20,052.61**	**200,526.10**	**0.00**	**150,526.10**	**301.05%**
Category: R85 - Interest Revenue								
604-0000-4850	Interest Revenue	2,000.00	2,000.00	643.30	4,309.45	0.00	2,309.45	215.47 %
	Category: R85 - Interest Revenue Total:	**2,000.00**	**2,000.00**	**643.30**	**4,309.45**	**0.00**	**2,309.45**	**115.47%**
	Revenue Total:	**52,000.00**	**52,000.00**	**20,695.91**	**204,835.55**	**0.00**	**152,835.55**	**293.91%**
Expense								
Category: E62 - Intergovernmental Tsfr								
604-0000-5626	Xfer to Other	50,000.00	50,000.00	0.00	41,815.63	0.00	8,184.37	16.37 %
	Category: E62 - Intergovernmental Tsfr Total:	**50,000.00**	**50,000.00**	**0.00**	**41,815.63**	**0.00**	**8,184.37**	**16.37%**
Category: E72 - Bond Expense								
604-0000-5724	Bond Fees	2,000.00	2,000.00	166.67	1,666.70	0.00	333.30	16.67 %
	Category: E72 - Bond Expense Total:	**2,000.00**	**2,000.00**	**166.67**	**1,666.70**	**0.00**	**333.30**	**16.67%**
	Expense Total:	**52,000.00**	**52,000.00**	**166.67**	**43,482.33**	**0.00**	**8,517.67**	**16.38%**
	Department: 0000 - Administration Surplus (Deficit):	**0.00**	**0.00**	**20,529.24**	**161,353.22**	**0.00**	**161,353.22**	**0.00%**
	Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):	**0.00**	**0.00**	**20,529.24**	**161,353.22**	**0.00**	**161,353.22**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
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	908.32	9,398.01	0.00	9,398.01	0.00 %
	Category: R85 - Interest Revenue Total:	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
	Revenue Total:	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
	Department: 0000 - Administration Total:	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
	Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Total:	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
Fund: 620 - 10/2023 Infrastrure Fee W/WW								
Department: 0900 - Water								
Expense								
Category: E62 - Intergovernmental Tsfr								
620-0900-5626	Xfer to Water	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37 %
	Category: E62 - Intergovernmental Tsfr Total:	**1,267,000.00**	**1,267,000.00**	**0.00**	**603,412.01**	**0.00**	**663,587.99**	**52.37%**
	Expense Total:	**1,267,000.00**	**1,267,000.00**	**0.00**	**603,412.01**	**0.00**	**663,587.99**	**52.37%**
	Department: 0900 - Water Total:	**1,267,000.00**	**1,267,000.00**	**0.00**	**603,412.01**	**0.00**	**663,587.99**	**52.37%**
Department: 0950 - Wastewater								
Revenue								
Category: R50 - Sale of Services								
620-0950-4546	Infrastructure Fee	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27 %
	Category: R50 - Sale of Services Total:	**1,980,000.00**	**1,980,000.00**	**172,788.00**	**1,697,421.52**	**0.00**	**-282,578.48**	**14.27%**
	Revenue Total:	**1,980,000.00**	**1,980,000.00**	**172,788.00**	**1,697,421.52**	**0.00**	**-282,578.48**	**14.27%**
	Department: 0950 - Wastewater Total:	**1,980,000.00**	**1,980,000.00**	**172,788.00**	**1,697,421.52**	**0.00**	**-282,578.48**	**14.27%**
	Fund: 620 - 10/2023 Infrastrure Fee W/WW Surplus (Deficit):	**713,000.00**	**713,000.00**	**172,788.00**	**1,094,009.51**	**0.00**	**381,009.51**	**-53.44%**
	Report Surplus (Deficit):	**-297,375.13**	**-983,787.24**	**799,257.85**	**5,874,481.80**	**-4,984,678.12**	**1,873,590.92**	**190.45%**

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund							
Department: 0100 - Administration							
Revenue							
R15 - Taxes - Property	1,639,220.00	1,639,220.00	155,912.53	1,222,321.17	0.00	-416,898.83	25.43%
R60 - Miscellaneous Revenue	1,000.00	3,190.00	0.00	7,621.80	0.00	4,431.80	138.93%
R62 - Intergovernmental Tsfrs	7,039,220.00	7,039,220.00	586,602.00	5,866,020.00	0.00	-1,173,200.00	16.67%
R85 - Interest Revenue	300,000.00	300,000.00	22,952.00	311,927.35	0.00	11,927.35	3.98%
Revenue Total:	**8,979,440.00**	**8,981,630.00**	**765,466.53**	**7,407,890.32**	**0.00**	**-1,573,739.68**	**17.52%**
Expense							
E01 - Personnel Expense	454,331.72	451,531.72	13,904.70	275,051.43	-195.25	176,675.54	39.13%
E10 - Building & Grounds Exp	50,068.00	55,155.42	14,947.89	42,181.84	94.00	12,879.58	23.35%
E20 - Vehicle Expense	2,265.00	2,265.00	0.00	638.10	0.00	1,626.90	71.83%
E30 - Supply Expense	10,260.00	12,760.00	1,796.56	11,413.86	-344.60	1,690.74	13.25%
E40 - Operations Expense	120,512.00	103,512.00	71,991.89	95,229.22	39.00	8,243.78	7.96%
E55 - Professional Services	118,700.00	104,898.75	13,692.88	85,740.00	823.32	18,335.43	17.48%
E60 - Miscellaneous Expense	18,101.00	54,791.00	6,030.00	54,388.43	-15.00	417.57	0.76%
E68 - Donation Expense	95,550.00	95,550.00	22,500.00	92,568.65	0.00	2,981.35	3.12%
E85 - Interest Expense	3,550.00	6,800.00	524.47	5,656.81	0.00	1,143.19	16.81%
Expense Total:	**873,337.72**	**887,263.89**	**145,388.39**	**662,868.34**	**401.47**	**223,994.08**	**25.25%**
Department: 0100 - Administration Surplus (Deficit):	**8,106,102.28**	**8,094,366.11**	**620,078.14**	**6,745,021.98**	**-401.47**	**-1,349,745.60**	**16.68%**
Department: 0110 - Information Technology							
Revenue							
R62 - Intergovernmental Tsfrs	0.00	0.00	148,631.17	148,631.17	0.00	148,631.17	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**148,631.17**	**148,631.17**	**0.00**	**148,631.17**	**0.00%**
Expense							
E01 - Personnel Expense	9,500.00	0.00	-1,650.36	0.00	0.00	0.00	0.00%
E20 - Vehicle Expense	1,000.00	1,000.00	240.88	287.56	0.00	712.44	71.24%
E60 - Miscellaneous Expense	403,760.00	313,760.00	26,732.24	206,485.88	8,894.91	98,379.21	31.35%
E72 - Bond Expense	31,150.00	31,150.00	2,328.07	22,868.57	0.00	8,281.43	26.59%
E80 - Fixed Assets	0.00	1,368.83	0.00	148,631.17	9,865.00	-157,127.34	11,478.95%
Expense Total:	**445,410.00**	**347,278.83**	**27,650.83**	**378,273.18**	**18,759.91**	**-49,754.26**	**-14.33%**
Department: 0110 - Information Technology Surplus (Deficit):	**-445,410.00**	**-347,278.83**	**120,980.34**	**-229,642.01**	**-18,759.91**	**98,876.91**	**28.47%**
Department: 0120 - Planning & Development							
Revenue							
R10 - Taxes - Sales	125,000.00	125,000.00	18,699.36	162,206.12	0.00	37,206.12	-29.76%
R20 - Licenses Permits & Fees	550,800.00	550,800.00	17,834.52	355,859.22	0.00	-194,940.78	35.39%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
R64 - Reimbursement	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00%
Revenue Surplus (Deficit):	**676,800.00**	**676,800.00**	**36,533.88**	**518,065.34**	**0.00**	**-158,734.66**	**23.45%**
Expense							
E01 - Personnel Expense	665,407.79	665,407.79	52,172.82	567,170.91	1,795.65	96,441.23	14.49%
E10 - Building & Grounds Exp	9,753.00	9,774.56	1,021.98	6,159.14	134.00	3,481.42	35.62%
E20 - Vehicle Expense	12,149.34	12,149.34	808.16	10,162.57	-99.25	2,086.02	17.17%
E30 - Supply Expense	4,500.00	4,500.00	263.39	2,308.92	130.72	2,060.36	45.79%
E40 - Operations Expense	43,928.00	63,928.00	1,821.62	48,902.25	-293.00	15,318.75	23.96%
E55 - Professional Services	43,820.00	38,820.00	2,536.45	27,729.66	1,556.95	9,533.39	24.56%
E60 - Miscellaneous Expense	10,100.00	22,500.00	0.00	22,468.06	0.00	31.94	0.14%
E72 - Bond Expense	44,500.00	44,500.00	3,406.75	33,464.35	0.00	11,035.65	24.80%
E85 - Interest Expense	5,071.00	9,791.00	767.47	8,277.81	0.00	1,513.19	15.45%
Expense Total:	**839,229.13**	**871,370.69**	**62,798.64**	**726,643.67**	**3,225.07**	**141,501.95**	**16.24%**
Department: 0120 - Planning & Development Surplus (Deficit):	**-162,429.13**	**-194,570.69**	**-26,264.76**	**-208,578.33**	**-3,225.07**	**-17,232.71**	**-8.86%**
Department: 0200 - Animal Control							
Revenue							
R20 - Licenses Permits & Fees	24,380.00	24,380.00	2,502.39	13,380.15	0.00	-10,999.85	45.12%
R40 - Fines & Forfeitures	6,000.00	6,000.00	720.00	2,280.00	0.00	-3,720.00	62.00%
R62 - Intergovernmental Tsfrs	678,072.00	678,072.00	326,309.33	834,854.33	0.00	156,782.33	-23.12%
R70 - Grant Revenue	0.00	5,000.00	0.00	11,000.00	0.00	6,000.00	-120.00%
Revenue Surplus (Deficit):	**708,452.00**	**713,452.00**	**329,531.72**	**861,514.48**	**0.00**	**148,062.48**	**-20.75%**
Expense							
E01 - Personnel Expense	739,339.55	706,389.55	46,960.92	530,216.10	-231.41	176,404.86	24.97%
E10 - Building & Grounds Exp	45,592.00	58,417.41	7,891.21	42,161.20	299.26	15,956.95	27.32%
E20 - Vehicle Expense	9,373.00	18,373.00	2,108.32	12,288.02	-143.25	6,228.23	33.90%
E30 - Supply Expense	25,650.00	27,404.33	2,227.82	14,716.80	-1,125.14	13,812.67	50.40%
E40 - Operations Expense	2,325.00	2,325.00	54.49	1,086.32	0.00	1,238.68	53.28%
E55 - Professional Services	34,500.00	34,644.15	5,954.76	28,687.37	-1,902.49	7,859.27	22.69%
E60 - Miscellaneous Expense	10,000.00	15,000.00	0.00	14,481.09	0.00	518.91	3.46%
E72 - Bond Expense	92,230.00	92,230.00	7,149.09	70,293.62	0.00	21,936.38	23.78%
E80 - Fixed Assets	0.00	-259,804.38	0.00	269,804.38	59,451.50	-589,060.26	226.73%
E85 - Interest Expense	10,415.00	19,015.00	1,478.35	15,980.73	0.00	3,034.27	15.96%
Expense Total:	**969,424.55**	**713,994.06**	**73,824.96**	**999,715.63**	**56,348.47**	**-342,070.04**	**-47.91%**
Department: 0200 - Animal Control Surplus (Deficit):	**-260,972.55**	**-542.06**	**255,706.76**	**-138,201.15**	**-56,348.47**	**-194,007.56**	**35,790.79%**
Department: 0300 - Court							
Revenue							
R40 - Fines & Forfeitures	532,900.00	532,900.00	45,630.24	492,330.84	0.00	-40,569.16	7.61%
R60 - Miscellaneous Revenue	50,520.00	50,520.00	1,331.59	37,730.35	0.00	-12,789.65	25.32%

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
R64 - Reimbursement		160,000.00	160,000.00	69,139.36	197,405.61	0.00	37,405.61	-23.38%
	Revenue Surplus (Deficit):	**743,420.00**	**743,420.00**	**116,101.19**	**727,466.80**	**0.00**	**-15,953.20**	**2.15%**
Expense								
E01 - Personnel Expense		523,315.96	523,315.96	38,554.37	432,897.99	0.00	90,417.97	17.28%
E10 - Building & Grounds Exp		23,524.00	23,610.25	1,199.05	13,866.17	0.00	9,744.08	41.27%
E30 - Supply Expense		12,000.00	12,000.00	641.95	7,239.44	433.79	4,326.77	36.06%
E40 - Operations Expense		161,745.00	161,745.00	13,245.04	133,317.90	48.75	28,378.35	17.55%
E55 - Professional Services		4,100.00	4,100.00	0.00	436.02	0.00	3,663.98	89.37%
E60 - Miscellaneous Expense		3,056.00	3,056.00	212.32	2,356.96	0.00	699.04	22.87%
	Expense Total:	**727,740.96**	**727,827.21**	**53,852.73**	**590,114.48**	**482.54**	**137,230.19**	**18.85%**
	Department: 0300 - Court Surplus (Deficit):	**15,679.04**	**15,592.79**	**62,248.46**	**137,352.32**	**-482.54**	**121,276.99**	**-777.78%**
Department: 0400 - Parks								
Revenue								
R62 - Intergovernmental Tsfrs		1,525,650.00	1,525,650.00	826,402.50	1,970,626.50	0.00	444,976.50	-29.17%
R64 - Reimbursement		0.00	0.00	0.00	56,609.76	0.00	56,609.76	0.00%
R66 - Sale of Equipment		0.00	16,500.00	298.00	298.00	0.00	-16,202.00	98.19%
	Revenue Surplus (Deficit):	**1,525,650.00**	**1,542,150.00**	**826,700.50**	**2,027,534.26**	**0.00**	**485,384.26**	**-31.47%**
Expense								
E01 - Personnel Expense		884,112.27	881,762.27	71,925.46	676,998.09	-375.07	205,139.25	23.26%
E10 - Building & Grounds Exp		8,637.00	8,637.00	8,432.60	8,498.02	1,624.07	-1,485.09	-17.19%
E20 - Vehicle Expense		22,316.00	24,316.00	2,201.37	24,012.63	0.00	303.37	1.25%
E30 - Supply Expense		500.00	500.00	93.13	406.56	0.00	93.44	18.69%
E40 - Operations Expense		500.00	500.00	0.00	37.00	0.00	463.00	92.60%
E55 - Professional Services		41,000.00	47,600.00	3,190.00	30,345.00	9,790.00	7,465.00	15.68%
E60 - Miscellaneous Expense		26,000.00	27,700.00	73.59	27,759.86	0.00	-59.86	-0.22%
E72 - Bond Expense		304,650.00	304,650.00	22,120.00	217,796.07	0.00	86,853.93	28.51%
E80 - Fixed Assets		0.00	39.14	0.00	16,460.86	0.00	-16,421.72	41,956.36%
E85 - Interest Expense		37,221.00	51,721.00	3,993.07	43,334.67	0.00	8,386.33	16.21%
	Expense Total:	**1,324,936.27**	**1,347,425.41**	**112,029.22**	**1,045,648.76**	**11,039.00**	**290,737.65**	**21.58%**
	Department: 0400 - Parks Surplus (Deficit):	**200,713.73**	**194,724.59**	**714,671.28**	**981,885.50**	**-11,039.00**	**776,121.91**	**-398.57%**
Department: 0410 - Parks - Mills Park & Pool								
Revenue								
R50 - Sale of Services		91,000.00	91,000.00	625.00	79,167.00	0.00	-11,833.00	13.00%
	Revenue Surplus (Deficit):	**91,000.00**	**91,000.00**	**625.00**	**79,167.00**	**0.00**	**-11,833.00**	**13.00%**
Expense								
E01 - Personnel Expense		35,333.25	35,333.25	0.00	32,106.54	0.00	3,226.71	9.13%
E10 - Building & Grounds Exp		50,026.96	62,332.96	11,152.39	51,596.02	3,825.72	6,911.22	11.09%
E30 - Supply Expense		17,100.00	17,100.00	3.00	15,356.30	0.00	1,743.70	10.20%
E80 - Fixed Assets		0.00	14,435.42	0.00	9,880.73	14,341.08	-9,786.39	-67.79%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense Total:	**102,460.21**	**129,201.63**	**11,155.39**	**108,939.59**	**18,166.80**	**2,095.24**	**1.62%**
Department: 0410 - Parks - Mills Park & Pool Surplus (Deficit):	**-11,460.21**	**-38,201.63**	**-10,530.39**	**-29,772.59**	**-18,166.80**	**-9,737.76**	**-25.49%**
Department: 0420 - Parks - Midland							
Revenue							
R74 - Sponsorships	35,000.00	35,000.00	21,050.00	39,725.00	0.00	4,725.00	-13.50%
Revenue Surplus (Deficit):	**35,000.00**	**35,000.00**	**21,050.00**	**39,725.00**	**0.00**	**4,725.00**	**-13.50%**
Expense							
E10 - Building & Grounds Exp	39,272.00	49,772.00	9,008.34	49,881.42	-56.68	-52.74	-0.11%
E80 - Fixed Assets	0.00	-35,844.89	4,149.91	39,994.80	17,005.20	-92,844.89	259.02%
Expense Total:	**39,272.00**	**13,927.11**	**13,158.25**	**89,876.22**	**16,948.52**	**-92,897.63**	**-667.03%**
Department: 0420 - Parks - Midland Surplus (Deficit):	**-4,272.00**	**21,072.89**	**7,891.75**	**-50,151.22**	**-16,948.52**	**-88,172.63**	**418.42%**
Department: 0430 - Parks - Bishop							
Revenue							
R30 - Membership Fees	277,475.00	277,475.00	16,794.50	201,178.30	0.00	-76,296.70	27.50%
R33 - Rental Fees	154,450.00	154,450.00	10,440.00	145,090.00	0.00	-9,360.00	6.06%
R36 - Park Program Fees	148,000.00	149,200.00	31,235.00	126,666.00	0.00	-22,534.00	15.10%
R50 - Sale of Services	130,500.00	130,500.00	2,624.78	90,051.28	0.00	-40,448.72	31.00%
R60 - Miscellaneous Revenue	2,000.00	2,000.00	1,227.01	31,702.40	0.00	29,702.40	-1,485.12%
R74 - Sponsorships	114,450.00	114,450.00	8,500.00	105,748.77	0.00	-8,701.23	7.60%
Revenue Surplus (Deficit):	**826,875.00**	**828,075.00**	**70,821.29**	**700,436.75**	**0.00**	**-127,638.25**	**15.41%**
Expense							
E01 - Personnel Expense	955,985.47	955,985.47	73,329.97	824,227.27	-581.20	132,339.40	13.84%
E10 - Building & Grounds Exp	645,107.00	671,098.44	153,985.29	689,968.36	-6,314.34	-12,555.58	-1.87%
E20 - Vehicle Expense	9,000.00	14,496.92	573.88	14,341.52	0.00	155.40	1.07%
E30 - Supply Expense	79,700.00	79,700.00	10,008.15	66,705.24	-9,998.21	22,992.97	28.85%
E40 - Operations Expense	41,130.00	43,680.00	5,932.06	44,390.35	30.71	-741.06	-1.70%
E55 - Professional Services	114,500.00	119,300.00	11,265.50	118,854.28	0.00	445.72	0.37%
E80 - Fixed Assets	0.00	-193,193.70	526,216.50	801,767.92	148,057.75	-1,143,019.37	591.64%
Expense Total:	**1,845,422.47**	**1,691,067.13**	**781,311.35**	**2,560,254.94**	**131,194.71**	**-1,000,382.52**	**-59.16%**
Department: 0430 - Parks - Bishop Surplus (Deficit):	**-1,018,547.47**	**-862,992.13**	**-710,490.06**	**-1,859,818.19**	**-131,194.71**	**-1,128,020.77**	**-130.71%**
Department: 0440 - Parks - Alcoa							
Revenue							
R36 - Park Program Fees	1,000.00	1,000.00	0.00	1,042.50	0.00	42.50	-4.25%
R74 - Sponsorships	5,000.00	5,000.00	0.00	1,500.00	0.00	-3,500.00	70.00%
Revenue Surplus (Deficit):	**6,000.00**	**6,000.00**	**0.00**	**2,542.50**	**0.00**	**-3,457.50**	**57.63%**
Expense							
E10 - Building & Grounds Exp	23,312.00	23,312.00	3,343.20	15,934.82	-506.45	7,883.63	33.82%

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Expense Total:	**23,312.00**	**23,312.00**	**3,343.20**	**15,934.82**	**-506.45**	**7,883.63**	**33.82%**
	Department: 0440 - Parks - Alcoa Surplus (Deficit):	**-17,312.00**	**-17,312.00**	**-3,343.20**	**-13,392.32**	**506.45**	**4,426.13**	**25.57%**
Department: 0450 - Parks - Ashley								
Revenue								
R36 - Park Program Fees		7,000.00	7,000.00	350.00	5,325.00	0.00	-1,675.00	23.93%
	Revenue Surplus (Deficit):	**7,000.00**	**7,000.00**	**350.00**	**5,325.00**	**0.00**	**-1,675.00**	**23.93%**
Expense								
E10 - Building & Grounds Exp		4,001.00	8,263.00	2,173.39	8,264.99	0.00	-1.99	-0.02%
E80 - Fixed Assets		0.00	0.00	0.00	8,738.00	0.00	-8,738.00	0.00%
	Expense Total:	**4,001.00**	**8,263.00**	**2,173.39**	**17,002.99**	**0.00**	**-8,739.99**	**-105.77%**
	Department: 0450 - Parks - Ashley Surplus (Deficit):	**2,999.00**	**-1,263.00**	**-1,823.39**	**-11,677.99**	**0.00**	**-10,414.99**	**-824.62%**
Department: 0500 - Fire								
Revenue								
R15 - Taxes - Property		700.00	700.00	0.00	644.97	0.00	-55.03	7.86%
R20 - Licenses Permits & Fees		1,500.00	1,500.00	300.00	2,850.00	0.00	1,350.00	-90.00%
R33 - Rental Fees		18,000.00	18,000.00	1,540.00	15,400.00	0.00	-2,600.00	14.44%
R60 - Miscellaneous Revenue		250.00	410.00	1,806.00	18,682.20	0.00	18,272.20	-4,456.63%
R62 - Intergovernmental Tsfrs		4,237,888.00	4,237,888.00	353,157.00	3,531,570.00	0.00	-706,318.00	16.67%
R66 - Sale of Equipment		20,000.00	26,200.00	0.00	6,200.00	0.00	-20,000.00	76.34%
R70 - Grant Revenue		0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00%
	Revenue Surplus (Deficit):	**4,278,338.00**	**4,284,698.00**	**361,803.00**	**3,580,347.17**	**0.00**	**-704,350.83**	**16.44%**
Expense								
E01 - Personnel Expense		5,239,975.66	5,240,135.66	346,564.92	4,130,489.95	-117.34	1,109,763.05	21.18%
E10 - Building & Grounds Exp		191,414.96	217,614.96	60,048.22	195,666.78	1,236.56	20,711.62	9.52%
E20 - Vehicle Expense		164,677.00	172,477.54	13,474.96	127,281.89	2,415.99	42,779.66	24.80%
E30 - Supply Expense		119,300.00	99,300.00	8,111.55	72,626.65	-71.97	26,745.32	26.93%
E40 - Operations Expense		16,000.00	16,000.00	145.19	11,515.57	672.65	3,811.78	23.82%
E55 - Professional Services		1,000.00	1,000.00	0.00	150.45	0.00	849.55	84.96%
E60 - Miscellaneous Expense		25,000.00	25,000.00	0.00	11,121.35	0.00	13,878.65	55.51%
E72 - Bond Expense		228,746.00	228,746.00	20,019.39	197,284.15	0.00	31,461.85	13.75%
E80 - Fixed Assets		0.00	-10,865.29	0.00	10,865.29	-10,865.29	-10,865.29	100.00%
E85 - Interest Expense		35,576.00	35,576.00	2,641.61	29,325.85	0.00	6,250.15	17.57%
	Expense Total:	**6,021,689.62**	**6,024,984.87**	**451,005.84**	**4,786,327.93**	**-6,729.40**	**1,245,386.34**	**20.67%**
	Department: 0500 - Fire Surplus (Deficit):	**-1,743,351.62**	**-1,740,286.87**	**-89,202.84**	**-1,205,980.76**	**6,729.40**	**541,035.51**	**31.09%**
Department: 0510 - Fire - Springhill Vol								
Revenue								
R15 - Taxes - Property		55,000.00	55,000.00	3,300.37	33,451.72	0.00	-21,548.28	39.18%
	Revenue Surplus (Deficit):	**55,000.00**	**55,000.00**	**3,300.37**	**33,451.72**	**0.00**	**-21,548.28**	**39.18%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E30 - Supply Expense	50,000.00	50,000.00	999.13	7,483.15	605.35	41,911.50	83.82%
Expense Total:	**50,000.00**	**50,000.00**	**999.13**	**7,483.15**	**605.35**	**41,911.50**	**83.82%**
Department: 0510 - Fire - Springhill Vol Surplus (Deficit):	**5,000.00**	**5,000.00**	**2,301.24**	**25,968.57**	**-605.35**	**20,363.22**	**-407.26%**
Department: 0600 - Police							
Revenue							
R40 - Fines & Forfeitures	780.00	780.00	172.56	852.93	0.00	72.93	-9.35%
R60 - Miscellaneous Revenue	5,000.00	70,750.00	0.00	71,409.70	0.00	659.70	-0.93%
R62 - Intergovernmental Tsfrs	1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	-282,525.00	16.67%
R66 - Sale of Equipment	0.00	104,400.00	0.00	90,909.00	0.00	-13,491.00	12.92%
R70 - Grant Revenue	26,700.00	231,200.00	5,000.00	234,803.23	0.00	3,603.23	-1.56%
Revenue Surplus (Deficit):	**1,727,635.00**	**2,102,285.00**	**146,435.56**	**1,810,604.86**	**0.00**	**-291,680.14**	**13.87%**
Expense							
E01 - Personnel Expense	4,163,160.97	4,150,160.97	275,300.04	3,510,841.84	3,352.82	635,966.31	15.32%
E10 - Building & Grounds Exp	143,878.00	143,878.00	27,012.69	131,998.76	2,145.77	9,733.47	6.77%
E20 - Vehicle Expense	325,900.00	375,900.00	38,377.73	329,337.08	3,793.06	42,769.86	11.38%
E30 - Supply Expense	58,200.00	319,532.70	346,876.35	371,787.09	3,555.84	-55,810.23	-17.47%
E40 - Operations Expense	10,880.00	10,880.00	2,075.85	7,154.98	1,676.76	2,048.26	18.83%
E55 - Professional Services	7,000.00	7,000.00	604.29	5,260.66	20.09	1,719.25	24.56%
E60 - Miscellaneous Expense	60,502.00	106,252.00	5,161.23	105,606.07	0.00	645.93	0.61%
E70 - Grant Expense	33,700.00	133,700.00	3,637.86	110,726.11	13,584.50	9,389.39	7.02%
E72 - Bond Expense	111,325.00	111,325.00	9,956.39	98,799.62	0.00	12,525.38	11.25%
E80 - Fixed Assets	498,000.00	769,087.99	347,030.67	855,278.64	0.00	-86,190.65	-11.21%
E85 - Interest Expense	98,663.51	98,663.51	312.18	3,886.15	0.00	94,777.36	96.06%
Expense Total:	**5,511,209.48**	**6,226,380.17**	**1,056,345.28**	**5,530,677.00**	**28,128.84**	**667,574.33**	**10.72%**
Department: 0600 - Police Surplus (Deficit):	**-3,783,574.48**	**-4,124,095.17**	**-909,909.72**	**-3,720,072.14**	**-28,128.84**	**375,894.19**	**9.11%**
Department: 0610 - Police - Dispatch							
Expense							
E01 - Personnel Expense	485,316.93	485,316.93	36,769.14	410,123.00	0.00	75,193.93	15.49%
E64 - Reimbursement	0.00	203,000.00	0.00	202,224.80	0.00	775.20	0.38%
Expense Total:	**485,316.93**	**688,316.93**	**36,769.14**	**612,347.80**	**0.00**	**75,969.13**	**11.04%**
Department: 0610 - Police - Dispatch Total:	**485,316.93**	**688,316.93**	**36,769.14**	**612,347.80**	**0.00**	**75,969.13**	**11.04%**
Department: 0620 - Police - SRO							
Revenue							
R64 - Reimbursement	386,000.00	386,000.00	0.00	416,983.83	0.00	30,983.83	-8.03%
Revenue Surplus (Deficit):	**386,000.00**	**386,000.00**	**0.00**	**416,983.83**	**0.00**	**30,983.83**	**-8.03%**
Expense							
E01 - Personnel Expense	761,442.30	761,442.30	49,981.33	684,019.12	0.00	77,423.18	10.17%
E10 - Building & Grounds Exp	9,600.00	9,600.00	392.30	3,834.01	50.00	5,715.99	59.54%

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E60 - Miscellaneous Expense		2,500.00	2,500.00	2,000.00	2,000.00	0.00	500.00	20.00%
	Expense Total:	**773,542.30**	**773,542.30**	**52,373.63**	**689,853.13**	**50.00**	**83,639.17**	**10.81%**
	Department: 0620 - Police - SRO Surplus (Deficit):	**-387,542.30**	**-387,542.30**	**-52,373.63**	**-272,869.30**	**-50.00**	**114,623.00**	**29.58%**
Department: 0630 - Police - K9								
Expense								
E30 - Supply Expense		1,800.00	2,400.00	252.82	2,205.99	185.62	8.39	0.35%
E40 - Operations Expense		5,500.00	5,500.00	343.77	4,150.86	-91.11	1,440.25	26.19%
E55 - Professional Services		3,000.00	2,400.00	181.55	1,965.65	0.00	434.35	18.10%
	Expense Total:	**10,300.00**	**10,300.00**	**778.14**	**8,322.50**	**94.51**	**1,882.99**	**18.28%**
	Department: 0630 - Police - K9 Total:	**10,300.00**	**10,300.00**	**778.14**	**8,322.50**	**94.51**	**1,882.99**	**18.28%**
	Fund: 001 - General Fund Surplus (Deficit):	**5.36**	**-81,945.23**	**-57,607.30**	**-470,597.93**	**-278,209.34**	**-666,862.04**	**-813.79%**
Fund: 002 - Sales Tax Fund								
Department: 0100 - Administration								
Revenue								
R10 - Taxes - Sales		6,647,600.00	6,647,600.00	573,001.70	5,615,721.01	0.00	-1,031,878.99	15.52%
	Revenue Surplus (Deficit):	**6,647,600.00**	**6,647,600.00**	**573,001.70**	**5,615,721.01**	**0.00**	**-1,031,878.99**	**15.52%**
Expense								
E62 - Intergovernmental Tsfr		6,647,600.00	6,647,600.00	565,052.00	5,650,520.00	0.00	997,080.00	15.00%
	Expense Total:	**6,647,600.00**	**6,647,600.00**	**565,052.00**	**5,650,520.00**	**0.00**	**997,080.00**	**15.00%**
	Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**7,949.70**	**-34,798.99**	**0.00**	**-34,798.99**	**0.00%**
	Fund: 002 - Sales Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**7,949.70**	**-34,798.99**	**0.00**	**-34,798.99**	**0.00%**
Fund: 003 - Franchise Fees Fund								
Department: 0100 - Administration								
Revenue								
R50 - Sale of Services		1,341,000.00	1,341,000.00	151,604.88	1,501,003.74	0.00	160,003.74	-11.93%
	Revenue Surplus (Deficit):	**1,341,000.00**	**1,341,000.00**	**151,604.88**	**1,501,003.74**	**0.00**	**160,003.74**	**-11.93%**
Expense								
E62 - Intergovernmental Tsfr		258,600.00	258,600.00	21,550.00	215,500.00	0.00	43,100.00	16.67%
	Expense Total:	**258,600.00**	**258,600.00**	**21,550.00**	**215,500.00**	**0.00**	**43,100.00**	**16.67%**
	Department: 0100 - Administration Surplus (Deficit):	**1,082,400.00**	**1,082,400.00**	**130,054.88**	**1,285,503.74**	**0.00**	**203,103.74**	**-18.76%**
Department: 0800 - Street								
Expense								
E62 - Intergovernmental Tsfr		1,082,128.76	1,082,128.76	89,270.77	898,183.78	76,772.50	107,172.48	9.90%
	Expense Total:	**1,082,128.76**	**1,082,128.76**	**89,270.77**	**898,183.78**	**76,772.50**	**107,172.48**	**9.90%**
	Department: 0800 - Street Total:	**1,082,128.76**	**1,082,128.76**	**89,270.77**	**898,183.78**	**76,772.50**	**107,172.48**	**9.90%**
	Fund: 003 - Franchise Fees Fund Surplus (Deficit):	**271.24**	**271.24**	**40,784.11**	**387,319.96**	**-76,772.50**	**310,276.22**	**14,391.76%**

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 005 - Designated Tax Fund								
Department: 0200 - Animal Control								
Revenue								
R10 - Taxes - Sales		678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18%
	Revenue Surplus (Deficit):	**678,062.00**	**678,062.00**	**57,300.17**	**561,572.10**	**0.00**	**-116,489.90**	**17.18%**
Expense								
E62 - Intergovernmental Tsfr		678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Expense Total:	**678,062.00**	**678,062.00**	**56,505.00**	**565,050.00**	**0.00**	**113,012.00**	**16.67%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**795.17**	**-3,477.90**	**0.00**	**-3,477.90**	**0.00%**
Department: 0400 - Parks								
Revenue								
R10 - Taxes - Sales		678,062.00	678,062.00	57,300.17	561,572.10	0.00	-116,489.90	17.18%
	Revenue Surplus (Deficit):	**678,062.00**	**678,062.00**	**57,300.17**	**561,572.10**	**0.00**	**-116,489.90**	**17.18%**
Expense								
E62 - Intergovernmental Tsfr		678,062.00	678,062.00	56,505.00	565,050.00	0.00	113,012.00	16.67%
	Expense Total:	**678,062.00**	**678,062.00**	**56,505.00**	**565,050.00**	**0.00**	**113,012.00**	**16.67%**
	Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**795.17**	**-3,477.90**	**0.00**	**-3,477.90**	**0.00%**
Department: 0500 - Fire								
Revenue								
R10 - Taxes - Sales		1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%
	Revenue Surplus (Deficit):	**1,695,155.00**	**1,695,155.00**	**143,250.42**	**1,403,930.25**	**0.00**	**-291,224.75**	**17.18%**
Expense								
E62 - Intergovernmental Tsfr		1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Expense Total:	**1,695,155.00**	**1,695,155.00**	**141,263.00**	**1,412,630.00**	**0.00**	**282,525.00**	**16.67%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**1,987.42**	**-8,699.75**	**0.00**	**-8,699.75**	**0.00%**
Department: 0600 - Police								
Revenue								
R10 - Taxes - Sales		1,695,155.00	1,695,155.00	143,250.42	1,403,930.25	0.00	-291,224.75	17.18%
	Revenue Surplus (Deficit):	**1,695,155.00**	**1,695,155.00**	**143,250.42**	**1,403,930.25**	**0.00**	**-291,224.75**	**17.18%**
Expense								
E62 - Intergovernmental Tsfr		1,695,155.00	1,695,155.00	141,263.00	1,412,630.00	0.00	282,525.00	16.67%
	Expense Total:	**1,695,155.00**	**1,695,155.00**	**141,263.00**	**1,412,630.00**	**0.00**	**282,525.00**	**16.67%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,987.42**	**-8,699.75**	**0.00**	**-8,699.75**	**0.00%**
Department: 0800 - Street								
Revenue								
R10 - Taxes - Sales		2,034,860.00	2,034,860.00	171,900.52	1,684,716.31	0.00	-350,143.69	17.21%
	Revenue Surplus (Deficit):	**2,034,860.00**	**2,034,860.00**	**171,900.52**	**1,684,716.31**	**0.00**	**-350,143.69**	**17.21%**

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
E62 - Intergovernmental Tsfr		2,034,860.00	2,034,860.00	169,516.00	1,695,160.00	0.00	339,700.00	16.69%
	Expense Total:	**2,034,860.00**	**2,034,860.00**	**169,516.00**	**1,695,160.00**	**0.00**	**339,700.00**	**16.69%**
	Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**2,384.52**	**-10,443.69**	**0.00**	**-10,443.69**	**0.00%**
	Fund: 005 - Designated Tax Fund Surplus (Deficit):	**0.00**	**0.00**	**7,949.70**	**-34,798.99**	**0.00**	**-34,798.99**	**0.00%**
Fund: 007 - Investment Account								
Department: 0100 - Administration								
Expense								
E62 - Intergovernmental Tsfr		0.00	2.00	0.00	1.32	0.00	0.68	34.00%
	Expense Total:	**0.00**	**2.00**	**0.00**	**1.32**	**0.00**	**0.68**	**34.00%**
	Department: 0100 - Administration Total:	**0.00**	**2.00**	**0.00**	**1.32**	**0.00**	**0.68**	**34.00%**
	Fund: 007 - Investment Account Total:	**0.00**	**2.00**	**0.00**	**1.32**	**0.00**	**0.68**	**34.00%**
Fund: 020 - Animal Control Donation								
Department: 0200 - Animal Control								
Revenue								
R68 - Donation Revenue		2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00%
	Revenue Surplus (Deficit):	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**-2,500.00**	**100.00%**
Expense								
E55 - Professional Services		2,500.00	2,500.00	0.00	1,823.52	0.00	676.48	27.06%
	Expense Total:	**2,500.00**	**2,500.00**	**0.00**	**1,823.52**	**0.00**	**676.48**	**27.06%**
	Department: 0200 - Animal Control Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-1,823.52**	**0.00**	**-1,823.52**	**0.00%**
	Fund: 020 - Animal Control Donation Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-1,823.52**	**0.00**	**-1,823.52**	**0.00%**
Fund: 030 - Act 1256 of 1995 Court								
Department: 0300 - Court								
Revenue								
R40 - Fines & Forfeitures		401,250.00	401,250.00	34,511.41	361,446.69	0.00	-39,803.31	9.92%
	Revenue Surplus (Deficit):	**401,250.00**	**401,250.00**	**34,511.41**	**361,446.69**	**0.00**	**-39,803.31**	**9.92%**
Expense								
E01 - Personnel Expense		5,200.00	5,200.00	0.00	3,158.72	0.00	2,041.28	39.26%
E40 - Operations Expense		396,050.00	396,050.00	34,511.41	358,287.97	0.00	37,762.03	9.53%
	Expense Total:	**401,250.00**	**401,250.00**	**34,511.41**	**361,446.69**	**0.00**	**39,803.31**	**9.92%**
	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%**

Categor...	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							
R40 - Fines & Forfeitures	36,000.00	36,000.00	3,112.50	35,172.00	0.00	-828.00	2.30%
Revenue Surplus (Deficit):	**36,000.00**	**36,000.00**	**3,112.50**	**35,172.00**	**0.00**	**-828.00**	**2.30%**
Expense							
E60 - Miscellaneous Expense	36,000.00	36,000.00	0.00	26,832.38	0.00	9,167.62	25.47%
Expense Total:	**36,000.00**	**36,000.00**	**0.00**	**26,832.38**	**0.00**	**9,167.62**	**25.47%**
Department: 0300 - Court Surplus (Deficit):	**0.00**	**0.00**	**3,112.50**	**8,339.62**	**0.00**	**8,339.62**	**0.00%**
Fund: 031 - Act 1809 of 2001 Court Auto Surplus (Deficit):	**0.00**	**0.00**	**3,112.50**	**8,339.62**	**0.00**	**8,339.62**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M							
Department: 0400 - Parks							
Revenue							
R10 - Taxes - Sales	830,950.00	830,950.00	71,625.21	701,965.13	0.00	-128,984.87	15.52%
Revenue Surplus (Deficit):	**830,950.00**	**830,950.00**	**71,625.21**	**701,965.13**	**0.00**	**-128,984.87**	**15.52%**
Expense							
E62 - Intergovernmental Tsfr	830,950.00	830,950.00	70,631.00	706,310.00	0.00	124,640.00	15.00%
Expense Total:	**830,950.00**	**830,950.00**	**70,631.00**	**706,310.00**	**0.00**	**124,640.00**	**15.00%**
Department: 0400 - Parks Surplus (Deficit):	**0.00**	**0.00**	**994.21**	**-4,344.87**	**0.00**	**-4,344.87**	**0.00%**
Fund: 045 - Park 1/8 SalesTax O & M Surplus (Deficit):	**0.00**	**0.00**	**994.21**	**-4,344.87**	**0.00**	**-4,344.87**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire							
Department: 0500 - Fire							
Revenue							
R15 - Taxes - Property	28,000.00	28,000.00	9,478.63	41,110.84	0.00	13,110.84	-46.82%
Revenue Surplus (Deficit):	**28,000.00**	**28,000.00**	**9,478.63**	**41,110.84**	**0.00**	**13,110.84**	**-46.82%**
Expense							
E40 - Operations Expense	28,000.00	28,000.00	0.00	11,777.53	0.00	16,222.47	57.94%
Expense Total:	**28,000.00**	**28,000.00**	**0.00**	**11,777.53**	**0.00**	**16,222.47**	**57.94%**
Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**9,478.63**	**29,333.31**	**0.00**	**29,333.31**	**0.00%**
Fund: 051 - Act 833 of 1991 Fire Surplus (Deficit):	**0.00**	**0.00**	**9,478.63**	**29,333.31**	**0.00**	**29,333.31**	**0.00%**
Fund: 055 - Fire 3/8 SalesTax							
Department: 0500 - Fire							
Revenue							
R10 - Taxes - Sales	2,492,850.00	2,492,850.00	214,875.64	2,105,895.38	0.00	-386,954.62	15.52%
Revenue Surplus (Deficit):	**2,492,850.00**	**2,492,850.00**	**214,875.64**	**2,105,895.38**	**0.00**	**-386,954.62**	**15.52%**

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense								
E62 - Intergovernmental Tsfr		2,492,850.00	2,492,850.00	211,894.00	2,118,940.00	0.00	373,910.00	15.00%
	Expense Total:	**2,492,850.00**	**2,492,850.00**	**211,894.00**	**2,118,940.00**	**0.00**	**373,910.00**	**15.00%**
	Department: 0500 - Fire Surplus (Deficit):	**0.00**	**0.00**	**2,981.64**	**-13,044.62**	**0.00**	**-13,044.62**	**0.00%**
	Fund: 055 - Fire 3/8 SalesTax Surplus (Deficit):	**0.00**	**0.00**	**2,981.64**	**-13,044.62**	**0.00**	**-13,044.62**	**0.00%**
Fund: 061 - Act 918 of 1983 Police								
Department: 0600 - Police								
Revenue								
R40 - Fines & Forfeitures		15,000.00	15,000.00	1,639.29	13,741.31	0.00	-1,258.69	8.39%
	Revenue Surplus (Deficit):	**15,000.00**	**15,000.00**	**1,639.29**	**13,741.31**	**0.00**	**-1,258.69**	**8.39%**
Expense								
E60 - Miscellaneous Expense		15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
	Expense Total:	**15,000.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**15,000.00**	**100.00%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**1,639.29**	**13,741.31**	**0.00**	**13,741.31**	**0.00%**
	Fund: 061 - Act 918 of 1983 Police Surplus (Deficit):	**0.00**	**0.00**	**1,639.29**	**13,741.31**	**0.00**	**13,741.31**	**0.00%**
Fund: 062 - Act 988 of 1991 Emerg Veh								
Department: 0600 - Police								
Revenue								
R40 - Fines & Forfeitures		12,000.00	12,000.00	791.77	8,077.17	0.00	-3,922.83	32.69%
	Revenue Surplus (Deficit):	**12,000.00**	**12,000.00**	**791.77**	**8,077.17**	**0.00**	**-3,922.83**	**32.69%**
Expense								
E40 - Operations Expense		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
	Expense Total:	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**12,000.00**	**100.00%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**0.00**	**791.77**	**8,077.17**	**0.00**	**8,077.17**	**0.00%**
	Fund: 062 - Act 988 of 1991 Emerg Veh Surplus (Deficit):	**0.00**	**0.00**	**791.77**	**8,077.17**	**0.00**	**8,077.17**	**0.00%**
Fund: 068 - State Drug Control								
Department: 0600 - Police								
Revenue								
R40 - Fines & Forfeitures		2,500.00	2,500.00	2,916.00	4,824.00	0.00	2,324.00	-92.96%
	Revenue Surplus (Deficit):	**2,500.00**	**2,500.00**	**2,916.00**	**4,824.00**	**0.00**	**2,324.00**	**-92.96%**
Expense								
E60 - Miscellaneous Expense		2,500.00	5,000.00	0.00	4,531.87	0.00	468.13	9.36%
	Expense Total:	**2,500.00**	**5,000.00**	**0.00**	**4,531.87**	**0.00**	**468.13**	**9.36%**
	Department: 0600 - Police Surplus (Deficit):	**0.00**	**-2,500.00**	**2,916.00**	**292.13**	**0.00**	**2,792.13**	**111.69%**
	Fund: 068 - State Drug Control Surplus (Deficit):	**0.00**	**-2,500.00**	**2,916.00**	**292.13**	**0.00**	**2,792.13**	**111.69%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 080 - Street Fund							
Department: 0140 - Stormwater							
Expense							
E01 - Personnel Expense	525,553.09	522,503.09	34,825.16	429,278.44	191.15	93,033.50	17.81%
E10 - Building & Grounds Exp	4,512.00	4,512.00	336.20	2,121.70	-225.00	2,615.30	57.96%
E20 - Vehicle Expense	27,020.00	27,020.00	1,343.17	9,341.99	2,073.53	15,604.48	57.75%
E30 - Supply Expense	25,400.00	25,400.00	160.18	7,929.06	262.64	17,208.30	67.75%
E40 - Operations Expense	13,200.00	13,200.00	0.00	9,040.21	0.00	4,159.79	31.51%
E55 - Professional Services	41,000.00	41,000.00	0.00	19,701.65	7,000.00	14,298.35	34.87%
Expense Total:	**636,685.09**	**633,635.09**	**36,664.71**	**477,413.05**	**9,302.32**	**146,919.72**	**23.19%**
Department: 0140 - Stormwater Total:	**636,685.09**	**633,635.09**	**36,664.71**	**477,413.05**	**9,302.32**	**146,919.72**	**23.19%**
Department: 0800 - Street							
Revenue							
R15 - Taxes - Property	2,174,000.00	2,174,000.00	207,189.78	1,915,232.95	0.00	-258,767.05	11.90%
R60 - Miscellaneous Revenue	1,500.00	1,500.00	0.00	15,160.53	0.00	13,660.53	-910.70%
R62 - Intergovernmental Tsfrs	2,034,860.00	2,034,860.00	293,812.85	2,695,485.01	0.00	660,625.01	-32.47%
R64 - Reimbursement	0.00	0.00	167.93	22,951.07	0.00	22,951.07	0.00%
R66 - Sale of Equipment	0.00	20,900.00	0.00	20,900.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	**4,210,360.00**	**4,231,260.00**	**501,170.56**	**4,669,729.56**	**0.00**	**438,469.56**	**-10.36%**
Expense							
E01 - Personnel Expense	1,751,140.65	1,751,140.65	109,435.31	1,180,272.80	7,395.87	563,471.98	32.18%
E10 - Building & Grounds Exp	231,090.00	231,090.00	53,847.50	187,467.45	2,906.61	40,715.94	17.62%
E20 - Vehicle Expense	250,477.00	257,042.06	17,331.09	227,038.09	8,555.47	21,448.50	8.34%
E30 - Supply Expense	473,996.00	443,996.00	23,225.07	201,868.84	17,397.36	224,729.80	50.62%
E40 - Operations Expense	96,000.00	96,000.00	10,050.07	60,824.30	501.03	34,674.67	36.12%
E55 - Professional Services	493,500.00	492,048.75	66,312.38	256,177.01	102,205.93	133,665.81	27.17%
E60 - Miscellaneous Expense	24,776.00	46,326.00	147.74	45,823.72	0.00	502.28	1.08%
E72 - Bond Expense	0.00	136,550.00	15,222.83	90,516.17	0.00	46,033.83	33.71%
E80 - Fixed Assets	250,017.00	-587,489.98	257,927.24	1,161,916.81	0.00	-1,749,406.79	297.78%
E85 - Interest Expense	0.00	30,700.00	3,352.06	20,933.17	0.00	9,766.83	31.81%
Expense Total:	**3,570,996.65**	**2,897,403.48**	**556,851.29**	**3,432,838.36**	**138,962.27**	**-674,397.15**	**-23.28%**
Department: 0800 - Street Surplus (Deficit):	**639,363.35**	**1,333,856.52**	**-55,680.73**	**1,236,891.20**	**-138,962.27**	**-235,927.59**	**17.69%**
Fund: 080 - Street Fund Surplus (Deficit):	**2,678.26**	**700,221.43**	**-92,345.44**	**759,478.15**	**-148,264.59**	**-89,007.87**	**12.71%**
Fund: 082 - Street Amend 78							
Department: 0800 - Street							
Revenue							
R10 - Taxes - Sales	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00%
R85 - Interest Revenue	0.00	0.00	10.21	325.01	0.00	325.01	0.00%
Revenue Surplus (Deficit):	**0.00**	**1,000,000.00**	**10.21**	**1,000,325.01**	**0.00**	**325.01**	**-0.03%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E62 - Intergovernmental Tsfr	0.00	1,000,000.00	564,339.61	1,000,325.01	0.00	-325.01	-0.03%
Expense Total:	**0.00**	**1,000,000.00**	**564,339.61**	**1,000,325.01**	**0.00**	**-325.01**	**-0.03%**
Department: 0800 - Street Surplus (Deficit):	**0.00**	**0.00**	**-564,329.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 082 - Street Amend 78 Surplus (Deficit):	**0.00**	**0.00**	**-564,329.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 090 - Long Term Governmental Capital Asset Fund							
Department: 0110 - Information Technology							
Expense							
E80 - Fixed Assets	0.00	0.00	-945.00	-148,631.17	0.00	148,631.17	0.00%
Expense Total:	**0.00**	**0.00**	**-945.00**	**-148,631.17**	**0.00**	**148,631.17**	**0.00%**
Department: 0110 - Information Technology Total:	**0.00**	**0.00**	**-945.00**	**-148,631.17**	**0.00**	**148,631.17**	**0.00%**
Department: 0200 - Animal Control							
Expense							
E80 - Fixed Assets	0.00	0.00	0.00	-269,804.38	0.00	269,804.38	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-269,804.38**	**0.00**	**269,804.38**	**0.00%**
Department: 0200 - Animal Control Total:	**0.00**	**0.00**	**0.00**	**-269,804.38**	**0.00**	**269,804.38**	**0.00%**
Department: 0400 - Parks							
Expense							
E80 - Fixed Assets	0.00	0.00	0.00	-16,460.86	0.00	16,460.86	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-16,460.86**	**0.00**	**16,460.86**	**0.00%**
Department: 0400 - Parks Total:	**0.00**	**0.00**	**0.00**	**-16,460.86**	**0.00**	**16,460.86**	**0.00%**
Department: 0410 - Parks - Mills Park & Pool							
Expense							
E80 - Fixed Assets	0.00	0.00	-1,601.25	-9,880.73	0.00	9,880.73	0.00%
Expense Total:	**0.00**	**0.00**	**-1,601.25**	**-9,880.73**	**0.00**	**9,880.73**	**0.00%**
Department: 0410 - Parks - Mills Park & Pool Total:	**0.00**	**0.00**	**-1,601.25**	**-9,880.73**	**0.00**	**9,880.73**	**0.00%**
Department: 0420 - Parks - Midland							
Expense							
E80 - Fixed Assets	0.00	0.00	-1,117.14	-35,844.89	0.00	35,844.89	0.00%
Expense Total:	**0.00**	**0.00**	**-1,117.14**	**-35,844.89**	**0.00**	**35,844.89**	**0.00%**
Department: 0420 - Parks - Midland Total:	**0.00**	**0.00**	**-1,117.14**	**-35,844.89**	**0.00**	**35,844.89**	**0.00%**
Department: 0430 - Parks - Bishop							
Expense							
E80 - Fixed Assets	0.00	0.00	-180,912.78	-275,551.42	0.00	275,551.42	0.00%
Expense Total:	**0.00**	**0.00**	**-180,912.78**	**-275,551.42**	**0.00**	**275,551.42**	**0.00%**
Department: 0430 - Parks - Bishop Total:	**0.00**	**0.00**	**-180,912.78**	**-275,551.42**	**0.00**	**275,551.42**	**0.00%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0450 - Parks - Ashley							
Expense							
E80 - Fixed Assets	0.00	0.00	0.00	-8,738.00	0.00	8,738.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-8,738.00**	**0.00**	**8,738.00**	**0.00%**
Department: 0450 - Parks - Ashley Total:	**0.00**	**0.00**	**0.00**	**-8,738.00**	**0.00**	**8,738.00**	**0.00%**
Department: 0500 - Fire							
Expense							
E80 - Fixed Assets	0.00	0.00	0.00	-10,865.29	0.00	10,865.29	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**0.00%**
Department: 0500 - Fire Total:	**0.00**	**0.00**	**0.00**	**-10,865.29**	**0.00**	**10,865.29**	**0.00%**
Department: 0600 - Police							
Expense							
E80 - Fixed Assets	0.00	0.00	-11,970.03	-78,996.01	0.00	78,996.01	0.00%
E85 - Interest Expense	0.00	0.00	0.00	-58,700.00	0.00	58,700.00	0.00%
Expense Total:	**0.00**	**0.00**	**-11,970.03**	**-137,696.01**	**0.00**	**137,696.01**	**0.00%**
Department: 0600 - Police Total:	**0.00**	**0.00**	**-11,970.03**	**-137,696.01**	**0.00**	**137,696.01**	**0.00%**
Department: 0800 - Street							
Expense							
E80 - Fixed Assets	0.00	0.00	-284,987.56	-1,319,146.86	0.00	1,319,146.86	0.00%
E85 - Interest Expense	0.00	0.00	-40,000.00	-90,000.00	0.00	90,000.00	0.00%
Expense Total:	**0.00**	**0.00**	**-324,987.56**	**-1,409,146.86**	**0.00**	**1,409,146.86**	**0.00%**
Department: 0800 - Street Total:	**0.00**	**0.00**	**-324,987.56**	**-1,409,146.86**	**0.00**	**1,409,146.86**	**0.00%**
Fund: 090 - Long Term Governmental Capital Asset Fund Total:	**0.00**	**0.00**	**-521,533.76**	**-2,322,619.61**	**0.00**	**2,322,619.61**	**0.00%**
Fund: 110 - Special Redemp - 2016 Bond							
Department: 0000 - Administration							
Expense							
E72 - Bond Expense	0.00	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**	**0.00%**
Department: 0000 - Administration Total:	**0.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**	**0.00%**
Department: 0100 - Administration							
Revenue							
R62 - Intergovernmental Tsfrs	30,000.00	1,312,200.00	2,517.05	1,308,487.01	0.00	-3,712.99	0.28%
R85 - Interest Revenue	0.00	0.00	48.04	4,428.46	0.00	4,428.46	0.00%
Revenue Surplus (Deficit):	**30,000.00**	**1,312,200.00**	**2,565.09**	**1,312,915.47**	**0.00**	**715.47**	**-0.05%**
Department: 0100 - Administration Surplus (Deficit):	**30,000.00**	**1,312,200.00**	**2,565.09**	**1,312,915.47**	**0.00**	**715.47**	**-0.05%**
Fund: 110 - Special Redemp - 2016 Bond Surplus (Deficit):	**30,000.00**	**12,200.00**	**2,565.09**	**12,915.47**	**0.00**	**715.47**	**-5.86%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 113 - Debt Service Reserve Fund							
Department: 0100 - Administration							
Revenue							
R85 - Interest Revenue	30,000.00	30,000.00	2,517.05	26,321.99	0.00	-3,678.01	12.26%
Revenue Surplus (Deficit):	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**-3,678.01**	**12.26%**
Expense							
E62 - Intergovernmental Tsfr	30,000.00	30,000.00	2,517.05	26,321.99	0.00	3,678.01	12.26%
Expense Total:	**30,000.00**	**30,000.00**	**2,517.05**	**26,321.99**	**0.00**	**3,678.01**	**12.26%**
Department: 0100 - Administration Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 113 - Debt Service Reserve Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 114 - 2016 Bond Fund							
Department: 0000 - Administration							
Expense							
E72 - Bond Expense	1,673,475.00	1,673,475.00	0.00	950.00	0.00	1,672,525.00	99.94%
E85 - Interest Expense	1,672,525.00	1,672,525.00	0.00	222,153.13	0.00	1,450,371.87	86.72%
Expense Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**223,103.13**	**0.00**	**3,122,896.87**	**93.33%**
Department: 0000 - Administration Total:	**3,346,000.00**	**3,346,000.00**	**0.00**	**223,103.13**	**0.00**	**3,122,896.87**	**93.33%**
Department: 0100 - Administration							
Revenue							
R10 - Taxes - Sales	3,390,310.00	3,390,310.00	286,500.85	2,807,860.52	0.00	-582,449.48	17.18%
Revenue Surplus (Deficit):	**3,390,310.00**	**3,390,310.00**	**286,500.85**	**2,807,860.52**	**0.00**	**-582,449.48**	**17.18%**
Department: 0100 - Administration Surplus (Deficit):	**3,390,310.00**	**3,390,310.00**	**286,500.85**	**2,807,860.52**	**0.00**	**-582,449.48**	**17.18%**
Department: 0400 - Parks							
Revenue							
R85 - Interest Revenue	50,000.00	50,000.00	5,891.12	44,156.66	0.00	-5,843.34	11.69%
Revenue Surplus (Deficit):	**50,000.00**	**50,000.00**	**5,891.12**	**44,156.66**	**0.00**	**-5,843.34**	**11.69%**
Expense							
E62 - Intergovernmental Tsfr	0.00	1,282,200.00	0.00	1,282,164.82	0.00	35.18	0.00%
Expense Total:	**0.00**	**1,282,200.00**	**0.00**	**1,282,164.82**	**0.00**	**35.18**	**0.00%**
Department: 0400 - Parks Surplus (Deficit):	**50,000.00**	**-1,232,200.00**	**5,891.12**	**-1,238,008.16**	**0.00**	**-5,808.16**	**-0.47%**
Fund: 114 - 2016 Bond Fund Surplus (Deficit):	**94,310.00**	**-1,187,890.00**	**292,391.97**	**1,346,749.23**	**0.00**	**2,534,639.23**	**213.37%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 167 - 2024 Amend 78							
Department: 0100 - Administration							
Expense							
E62 - Intergovernmental Tsfr	0.00	0.00	1,117,702.00	1,117,702.00	0.00	-1,117,702.00	0.00%
Expense Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
Department: 0100 - Administration Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
Fund: 167 - 2024 Amend 78 Total:	**0.00**	**0.00**	**1,117,702.00**	**1,117,702.00**	**0.00**	**-1,117,702.00**	**0.00%**
Fund: 182 - 2023 Improvement Revenue Bond Fund							
Department: 0800 - Street							
Revenue							
R62 - Intergovernmental Tsfrs	554,877.00	554,877.00	38,386.25	415,541.33	0.00	-139,335.67	25.11%
R85 - Interest Revenue	5,000.00	5,000.00	389.64	5,948.32	0.00	948.32	-18.97%
Revenue Surplus (Deficit):	**559,877.00**	**559,877.00**	**38,775.89**	**421,489.65**	**0.00**	**-138,387.35**	**24.72%**
Expense							
E72 - Bond Expense	0.00	294,580.00	0.00	294,580.00	0.00	0.00	0.00%
E85 - Interest Expense	300,000.00	300,000.00	0.00	223,130.00	0.00	76,870.00	25.62%
Expense Total:	**300,000.00**	**594,580.00**	**0.00**	**517,710.00**	**0.00**	**76,870.00**	**12.93%**
Department: 0800 - Street Surplus (Deficit):	**259,877.00**	**-34,703.00**	**38,775.89**	**-96,220.35**	**0.00**	**-61,517.35**	**-177.27%**
Fund: 182 - 2023 Improvement Revenue Bond Fund Surplus (Deficit):	**259,877.00**	**-34,703.00**	**38,775.89**	**-96,220.35**	**0.00**	**-61,517.35**	**-177.27%**
Fund: 183 - 2023 Street Bond DSR							
Department: 0800 - Street							
Revenue							
R85 - Interest Revenue	22,000.00	22,000.00	2,002.23	21,069.53	0.00	-930.47	4.23%
Revenue Surplus (Deficit):	**22,000.00**	**22,000.00**	**2,002.23**	**21,069.53**	**0.00**	**-930.47**	**4.23%**
Expense							
E62 - Intergovernmental Tsfr	33,000.00	33,000.00	0.00	27,216.63	0.00	5,783.37	17.53%
Expense Total:	**33,000.00**	**33,000.00**	**0.00**	**27,216.63**	**0.00**	**5,783.37**	**17.53%**
Department: 0800 - Street Surplus (Deficit):	**-11,000.00**	**-11,000.00**	**2,002.23**	**-6,147.10**	**0.00**	**4,852.90**	**44.12%**
Fund: 183 - 2023 Street Bond DSR Surplus (Deficit):	**-11,000.00**	**-11,000.00**	**2,002.23**	**-6,147.10**	**0.00**	**4,852.90**	**44.12%**
Fund: 185 - Street Bond 2016 DS							
Department: 0800 - Street							
Revenue							
R62 - Intergovernmental Tsfrs	636,444.00	637,944.00	50,884.52	511,094.32	0.00	-126,849.68	19.88%
R85 - Interest Revenue	5,000.00	5,000.00	1,007.86	9,246.68	0.00	4,246.68	-84.93%
Revenue Surplus (Deficit):	**641,444.00**	**642,944.00**	**51,892.38**	**520,341.00**	**0.00**	**-122,603.00**	**19.07%**
Expense							
E72 - Bond Expense	638,000.00	638,000.00	83.33	637,752.06	0.00	247.94	0.04%

Categor...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	Expense Total:	**638,000.00**	**638,000.00**	**83.33**	**637,752.06**	**0.00**	**247.94**	**0.04%**
	Department: 0800 - Street Surplus (Deficit):	**3,444.00**	**4,944.00**	**51,809.05**	**-117,411.06**	**0.00**	**-122,355.06**	**2,474.82%**
	Fund: 185 - Street Bond 2016 DS Surplus (Deficit):	**3,444.00**	**4,944.00**	**51,809.05**	**-117,411.06**	**0.00**	**-122,355.06**	**2,474.82%**
Fund: 186 - Street Bond 2016 DSR								
Department: 0800 - Street								
Revenue								
R85 - Interest Revenue		10,000.00	10,000.00	1,120.59	11,572.42	0.00	1,572.42	-15.72%
	Revenue Surplus (Deficit):	**10,000.00**	**10,000.00**	**1,120.59**	**11,572.42**	**0.00**	**1,572.42**	**-15.72%**
Expense								
E62 - Intergovernmental Tsfr		0.00	1,500.00	0.00	1,235.24	0.00	264.76	17.65%
	Expense Total:	**0.00**	**1,500.00**	**0.00**	**1,235.24**	**0.00**	**264.76**	**17.65%**
	Department: 0800 - Street Surplus (Deficit):	**10,000.00**	**8,500.00**	**1,120.59**	**10,337.18**	**0.00**	**1,837.18**	**-21.61%**
	Fund: 186 - Street Bond 2016 DSR Surplus (Deficit):	**10,000.00**	**8,500.00**	**1,120.59**	**10,337.18**	**0.00**	**1,837.18**	**-21.61%**
Fund: 188 - 2023 Improvement Fund								
Department: 0800 - Street								
Revenue								
R85 - Interest Revenue		0.00	0.00	4,282.45	51,606.28	0.00	51,606.28	0.00%
	Revenue Surplus (Deficit):	**0.00**	**0.00**	**4,282.45**	**51,606.28**	**0.00**	**51,606.28**	**0.00%**
Expense								
E90 - Construction Projects		1,700,000.00	1,700,000.00	3,325.50	607,747.89	0.00	1,092,252.11	64.25%
	Expense Total:	**1,700,000.00**	**1,700,000.00**	**3,325.50**	**607,747.89**	**0.00**	**1,092,252.11**	**64.25%**
	Department: 0800 - Street Surplus (Deficit):	**-1,700,000.00**	**-1,700,000.00**	**956.95**	**-556,141.61**	**0.00**	**1,143,858.39**	**67.29%**
	Fund: 188 - 2023 Improvement Fund Surplus (Deficit):	**-1,700,000.00**	**-1,700,000.00**	**956.95**	**-556,141.61**	**0.00**	**1,143,858.39**	**67.29%**
Fund: 500 - Water Fund								
Department: 0000 - Administration								
Expense								
E55 - Professional Services		0.00	193,000.00	96.08	193,104.20	0.00	-104.20	-0.05%
	Expense Total:	**0.00**	**193,000.00**	**96.08**	**193,104.20**	**0.00**	**-104.20**	**-0.05%**
	Department: 0000 - Administration Total:	**0.00**	**193,000.00**	**96.08**	**193,104.20**	**0.00**	**-104.20**	**-0.05%**
Department: 0900 - Water								
Revenue								
R50 - Sale of Services		4,638,785.00	4,638,785.00	441,315.92	4,237,221.47	0.00	-401,563.53	8.66%
R60 - Miscellaneous Revenue		5,000.00	90,000.00	0.00	90,337.60	0.00	337.60	-0.38%
R62 - Intergovernmental Tsfrs		724,500.00	724,500.00	0.00	0.00	0.00	-724,500.00	100.00%
R64 - Reimbursement		50,000.00	50,000.00	-4,959.10	105,198.57	0.00	55,198.57	-110.40%
	Revenue Surplus (Deficit):	**5,418,285.00**	**5,503,285.00**	**436,356.82**	**4,432,757.64**	**0.00**	**-1,070,527.36**	**19.45%**

Budget Report For Fiscal: 2025 Period Ending: 10/31/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
E01 - Personnel Expense	1,633,048.63	1,633,048.63	119,535.15	1,252,283.58	1,867.78	378,897.27	23.20%
E10 - Building & Grounds Exp	141,024.00	141,034.78	39,215.66	106,285.25	5,855.34	28,894.19	20.49%
E20 - Vehicle Expense	113,781.00	113,781.00	7,234.47	96,086.10	3,031.48	14,663.42	12.89%
E30 - Supply Expense	1,607,500.00	1,970,500.00	180,685.50	1,777,792.21	261,982.24	-69,274.45	-3.52%
E40 - Operations Expense	503,200.00	503,200.00	52,319.01	439,993.03	2,271.40	60,935.57	12.11%
E55 - Professional Services	287,650.00	260,721.87	13,458.65	106,559.55	9,318.84	144,843.48	55.55%
E60 - Miscellaneous Expense	36,534.00	82,734.00	12,490.47	58,178.29	19,807.38	4,748.33	5.74%
E62 - Intergovernmental Tsfr	187,500.00	187,500.00	19,040.01	183,445.66	0.00	4,054.34	2.16%
E72 - Bond Expense	43,002.00	43,002.00	2,861.13	29,178.98	0.00	13,823.02	32.15%
E80 - Fixed Assets	832,001.00	814,647.45	-397,412.91	155,034.31	1,401,804.16	-742,191.02	-91.11%
E85 - Interest Expense	67,454.50	87,454.50	5,567.98	82,036.25	2,957.34	2,460.91	2.81%
Expense Total:	**5,452,695.13**	**5,837,624.23**	**54,995.12**	**4,286,873.21**	**1,708,895.96**	**-158,144.94**	**-2.71%**
Department: 0900 - Water Surplus (Deficit):	**-34,410.13**	**-334,339.23**	**381,361.70**	**145,884.43**	**-1,708,895.96**	**-1,228,672.30**	**-367.49%**
Department: 0950 - Wastewater							
Revenue							
R50 - Sale of Services	5,790,000.00	5,790,000.00	522,831.44	5,172,248.56	0.00	-617,751.44	10.67%
R60 - Miscellaneous Revenue	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00%
Revenue Surplus (Deficit):	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**-667,751.44**	**11.43%**
Expense							
E62 - Intergovernmental Tsfr	5,840,000.00	5,840,000.00	522,831.44	5,172,248.56	0.00	667,751.44	11.43%
Expense Total:	**5,840,000.00**	**5,840,000.00**	**522,831.44**	**5,172,248.56**	**0.00**	**667,751.44**	**11.43%**
Department: 0950 - Wastewater Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 500 - Water Fund Surplus (Deficit):	**-34,410.13**	**-527,339.23**	**381,265.62**	**-47,219.77**	**-1,708,895.96**	**-1,228,776.50**	**-233.01%**
Fund: 510 - Wastewater Fund							
Department: 0950 - Wastewater							
Revenue							
R60 - Miscellaneous Revenue	3,675.00	0.00	0.00	0.00	0.00	0.00	0.00%
R62 - Intergovernmental Tsfrs	6,859,500.00	6,889,500.00	522,831.44	6,066,831.84	0.00	-822,668.16	11.94%
R64 - Reimbursement	50,000.00	50,000.00	47,768.88	131,452.39	0.00	81,452.39	-162.90%
Revenue Surplus (Deficit):	**6,913,175.00**	**6,939,500.00**	**570,600.32**	**6,198,284.23**	**0.00**	**-741,215.77**	**10.68%**
Expense							
E01 - Personnel Expense	2,463,233.86	2,363,233.86	183,863.10	1,846,990.05	1,855.76	514,388.05	21.77%
E10 - Building & Grounds Exp	726,208.00	726,218.78	123,117.19	583,926.76	1,712.19	140,579.83	19.36%
E20 - Vehicle Expense	253,769.00	253,769.00	26,701.86	184,847.11	29,984.14	38,937.75	15.34%
E30 - Supply Expense	870,000.00	870,000.00	20,336.29	519,913.84	26,379.41	323,706.75	37.21%
E40 - Operations Expense	89,200.00	89,200.00	10,135.00	71,217.41	71.40	17,911.19	20.08%
E55 - Professional Services	245,150.00	351,221.88	8,086.67	227,053.00	89,637.75	34,531.13	9.83%
E60 - Miscellaneous Expense	49,534.00	97,234.00	2,622.75	52,120.31	45,089.32	24.37	0.03%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
E62 - Intergovernmental Tsfr	289,500.00	289,500.00	26,141.57	258,612.43	0.00	30,887.57	10.67%
E72 - Bond Expense	49,000.00	49,000.00	3,891.23	39,646.22	0.00	9,353.78	19.09%
E80 - Fixed Assets	1,813,015.00	186,660.18	-694,697.24	715,434.16	1,743,684.72	-2,272,458.70	-1,217.43%
E85 - Interest Expense	89,915.00	89,915.00	7,798.59	12,693.24	13,662.69	63,559.07	70.69%
Expense Total:	**6,938,524.86**	**5,365,952.70**	**-282,002.99**	**4,512,454.53**	**1,952,077.38**	**-1,098,579.21**	**-20.47%**
Department: 0950 - Wastewater Surplus (Deficit):	**-25,349.86**	**1,573,547.30**	**852,603.31**	**1,685,829.70**	**-1,952,077.38**	**-1,839,794.98**	**116.92%**
Fund: 510 - Wastewater Fund Surplus (Deficit):	**-25,349.86**	**1,573,547.30**	**852,603.31**	**1,685,829.70**	**-1,952,077.38**	**-1,839,794.98**	**116.92%**
Fund: 515 - Stormwater Utility Fund							
Department: 0140 - Stormwater							
Revenue							
R20 - Licenses Permits & Fees	20,000.00	20,000.00	2,000.00	14,750.00	0.00	-5,250.00	26.25%
R50 - Sale of Services	304,800.00	304,800.00	26,144.34	259,739.53	0.00	-45,060.47	14.78%
Revenue Surplus (Deficit):	**324,800.00**	**324,800.00**	**28,144.34**	**274,489.53**	**0.00**	**-50,310.47**	**15.49%**
Expense							
E80 - Fixed Assets	1.00	780,891.75	-131,818.50	0.00	820,458.35	-39,566.60	-5.07%
Expense Total:	**1.00**	**780,891.75**	**-131,818.50**	**0.00**	**820,458.35**	**-39,566.60**	**-5.07%**
Department: 0140 - Stormwater Surplus (Deficit):	**324,799.00**	**-456,091.75**	**159,962.84**	**274,489.53**	**-820,458.35**	**-89,877.07**	**-19.71%**
Fund: 515 - Stormwater Utility Fund Surplus (Deficit):	**324,799.00**	**-456,091.75**	**159,962.84**	**274,489.53**	**-820,458.35**	**-89,877.07**	**-19.71%**
Fund: 525 - Repair and Replace (formerly Depreciation)							
Department: 0900 - Water							
Expense							
E62 - Intergovernmental Tsfr	187,500.00	187,500.00	0.00	0.00	0.00	187,500.00	100.00%
Expense Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0900 - Water Total:	**187,500.00**	**187,500.00**	**0.00**	**0.00**	**0.00**	**187,500.00**	**100.00%**
Department: 0950 - Wastewater							
Revenue							
R62 - Intergovernmental Tsfrs	477,000.00	477,000.00	45,181.58	442,058.09	0.00	-34,941.91	7.33%
Revenue Surplus (Deficit):	**477,000.00**	**477,000.00**	**45,181.58**	**442,058.09**	**0.00**	**-34,941.91**	**7.33%**
Expense							
E62 - Intergovernmental Tsfr	289,500.00	319,500.00	0.00	291,171.27	0.00	28,328.73	8.87%
Expense Total:	**289,500.00**	**319,500.00**	**0.00**	**291,171.27**	**0.00**	**28,328.73**	**8.87%**
Department: 0950 - Wastewater Surplus (Deficit):	**187,500.00**	**157,500.00**	**45,181.58**	**150,886.82**	**0.00**	**-6,613.18**	**4.20%**
Fund: 525 - Repair and Replace (formerly Depreciation) Surplus (Deficit):	**0.00**	**-30,000.00**	**45,181.58**	**150,886.82**	**0.00**	**180,886.82**	**602.96%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 550 - Impact - Water							
Department: 0900 - Water							
Revenue							
R20 - Licenses Permits & Fees	35,000.00	35,000.00	1,800.00	35,714.00	0.00	714.00	-2.04%
Revenue Surplus (Deficit):	**35,000.00**	**35,000.00**	**1,800.00**	**35,714.00**	**0.00**	**714.00**	**-2.04%**
Expense							
E62 - Intergovernmental Tsfr	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00%
Expense Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**100.00%**
Department: 0900 - Water Surplus (Deficit):	**-15,000.00**	**-15,000.00**	**1,800.00**	**35,714.00**	**0.00**	**50,714.00**	**338.09%**
Fund: 550 - Impact - Water Surplus (Deficit):	**-15,000.00**	**-15,000.00**	**1,800.00**	**35,714.00**	**0.00**	**50,714.00**	**338.09%**
Fund: 555 - Impact - WW							
Department: 0950 - Wastewater							
Revenue							
R20 - Licenses Permits & Fees	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00	-27.70%
Revenue Surplus (Deficit):	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**-27.70%**
Department: 0950 - Wastewater Surplus (Deficit):	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**-27.70%**
Fund: 555 - Impact - WW Surplus (Deficit):	**50,000.00**	**50,000.00**	**6,450.00**	**63,850.00**	**0.00**	**13,850.00**	**-27.70%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr							
Department: 0000 - Administration							
Revenue							
R62 - Intergovernmental Tsfrs	50,000.00	50,000.00	20,052.61	200,526.10	0.00	150,526.10	-301.05%
R85 - Interest Revenue	2,000.00	2,000.00	643.30	4,309.45	0.00	2,309.45	-115.47%
Revenue Surplus (Deficit):	**52,000.00**	**52,000.00**	**20,695.91**	**204,835.55**	**0.00**	**152,835.55**	**-293.91%**
Expense							
E62 - Intergovernmental Tsfr	50,000.00	50,000.00	0.00	41,815.63	0.00	8,184.37	16.37%
E72 - Bond Expense	2,000.00	2,000.00	166.67	1,666.70	0.00	333.30	16.67%
Expense Total:	**52,000.00**	**52,000.00**	**166.67**	**43,482.33**	**0.00**	**8,517.67**	**16.38%**
Department: 0000 - Administration Surplus (Deficit):	**0.00**	**0.00**	**20,529.24**	**161,353.22**	**0.00**	**161,353.22**	**0.00%**
Fund: 604 - W/WW Ref Rev 2017 Bd Fr Surplus (Deficit):	**0.00**	**0.00**	**20,529.24**	**161,353.22**	**0.00**	**161,353.22**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR							
Department: 0000 - Administration							
Revenue							
R85 - Interest Revenue	0.00	0.00	908.32	9,398.01	0.00	9,398.01	0.00%
Revenue Surplus (Deficit):	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
Department: 0000 - Administration Surplus (Deficit):	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**
Fund: 606 - W/WW Ref Rev Bonds 2017 DSR Surplus (Deficit):	**0.00**	**0.00**	**908.32**	**9,398.01**	**0.00**	**9,398.01**	**0.00%**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 620 - 10/2023 Infrastrure Fee W/WW							
Department: 0900 - Water							
Expense							
E62 - Intergovernmental Tsfr	1,267,000.00	1,267,000.00	0.00	603,412.01	0.00	663,587.99	52.37%
Expense Total:	**1,267,000.00**	**1,267,000.00**	**0.00**	**603,412.01**	**0.00**	**663,587.99**	**52.37%**
Department: 0900 - Water Total:	**1,267,000.00**	**1,267,000.00**	**0.00**	**603,412.01**	**0.00**	**663,587.99**	**52.37%**
Department: 0950 - Wastewater							
Revenue							
R50 - Sale of Services	1,980,000.00	1,980,000.00	172,788.00	1,697,421.52	0.00	-282,578.48	14.27%
Revenue Surplus (Deficit):	**1,980,000.00**	**1,980,000.00**	**172,788.00**	**1,697,421.52**	**0.00**	**-282,578.48**	**14.27%**
Department: 0950 - Wastewater Surplus (Deficit):	**1,980,000.00**	**1,980,000.00**	**172,788.00**	**1,697,421.52**	**0.00**	**-282,578.48**	**14.27%**
Fund: 620 - 10/2023 Infrastrure Fee W/WW Surplus (Deficit):	**713,000.00**	**713,000.00**	**172,788.00**	**1,094,009.51**	**0.00**	**381,009.51**	**-53.44%**
Report Surplus (Deficit):	**-297,375.13**	**-983,787.24**	**799,257.85**	**5,874,481.80**	**-4,984,678.12**	**1,873,590.92**	**190.45%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
001 - General Fund	5.36	-81,945.23	-57,607.30	-470,597.93	-278,209.34	-666,862.04
002 - Sales Tax Fund	0.00	0.00	7,949.70	-34,798.99	0.00	-34,798.99
003 - Franchise Fees Fund	271.24	271.24	40,784.11	387,319.96	-76,772.50	310,276.22
005 - Designated Tax Fund	0.00	0.00	7,949.70	-34,798.99	0.00	-34,798.99
007 - Investment Account	0.00	-2.00	0.00	-1.32	0.00	0.68
020 - Animal Control Donation	0.00	0.00	0.00	-1,823.52	0.00	-1,823.52
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	3,112.50	8,339.62	0.00	8,339.62
045 - Park 1/8 SalesTax O & M	0.00	0.00	994.21	-4,344.87	0.00	-4,344.87
051 - Act 833 of 1991 Fire	0.00	0.00	9,478.63	29,333.31	0.00	29,333.31
055 - Fire 3/8 SalesTax	0.00	0.00	2,981.64	-13,044.62	0.00	-13,044.62
061 - Act 918 of 1983 Police	0.00	0.00	1,639.29	13,741.31	0.00	13,741.31
062 - Act 988 of 1991 Emerg Veh	0.00	0.00	791.77	8,077.17	0.00	8,077.17
068 - State Drug Control	0.00	-2,500.00	2,916.00	292.13	0.00	2,792.13
080 - Street Fund	2,678.26	700,221.43	-92,345.44	759,478.15	-148,264.59	-89,007.87
082 - Street Amend 78	0.00	0.00	-564,329.40	0.00	0.00	0.00
090 - Long Term Governmental C	0.00	0.00	521,533.76	2,322,619.61	0.00	2,322,619.61
110 - Special Redemp - 2016 Bon	30,000.00	12,200.00	2,565.09	12,915.47	0.00	715.47
113 - Debt Service Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
114 - 2016 Bond Fund	94,310.00	-1,187,890.00	292,391.97	1,346,749.23	0.00	2,534,639.23
167 - 2024 Amend 78	0.00	0.00	-1,117,702.00	-1,117,702.00	0.00	-1,117,702.00
182 - 2023 Improvement Revenu	259,877.00	-34,703.00	38,775.89	-96,220.35	0.00	-61,517.35
183 - 2023 Street Bond DSR	-11,000.00	-11,000.00	2,002.23	-6,147.10	0.00	4,852.90
185 - Street Bond 2016 DS	3,444.00	4,944.00	51,809.05	-117,411.06	0.00	-122,355.06
186 - Street Bond 2016 DSR	10,000.00	8,500.00	1,120.59	10,337.18	0.00	1,837.18
188 - 2023 Improvement Fund	-1,700,000.00	-1,700,000.00	956.95	-556,141.61	0.00	1,143,858.39
500 - Water Fund	-34,410.13	-527,339.23	381,265.62	-47,219.77	-1,708,895.96	-1,228,776.50
510 - Wastewater Fund	-25,349.86	1,573,547.30	852,603.31	1,685,829.70	-1,952,077.38	-1,839,794.98
515 - Stormwater Utility Fund	324,799.00	-456,091.75	159,962.84	274,489.53	-820,458.35	-89,877.07
525 - Repair and Replace (former	0.00	-30,000.00	45,181.58	150,886.82	0.00	180,886.82
550 - Impact - Water	-15,000.00	-15,000.00	1,800.00	35,714.00	0.00	50,714.00
555 - Impact - WW	50,000.00	50,000.00	6,450.00	63,850.00	0.00	13,850.00
604 - W/WW Ref Rev 2017 Bd Fr	0.00	0.00	20,529.24	161,353.22	0.00	161,353.22
606 - W/WW Ref Rev Bonds 2017	0.00	0.00	908.32	9,398.01	0.00	9,398.01
620 - 10/2023 Infrastrure Fee W/	713,000.00	713,000.00	172,788.00	1,094,009.51	0.00	381,009.51
Report Surplus (Deficit):	**-297,375.13**	**-983,787.24**	**799,257.85**	**5,874,481.80**	**-4,984,678.12**	**1,873,590.92**

CADENCE Bank

PAYOFF STATEMENT

TO: City of Bryant, Arkansas .

The payoff amount for Lease Number 002-0070483-002 is $ 207,179.42 and is good until 11/28/2025. The payoff amount must be received before 2:00 p.m. on the payoff date. If not received by this date and time the payoff will change. This payoff statement is conditioned on the following: (1) If any payment becomes delinquent or the lease goes into default before the payoff is received we reserve the right to add late fee charges and the cost and expenses of collection, including attorney's fees or to refuse the payoff. (2) If we make any additional advance on the subject lease for any reason, including advances made to pay taxes and insurance, the payoff amount will increase accordingly. (3) If the payoff amount reflects a credit which is erroneous and which is subsequently rejected, dishonored and for any reason not paid by the institution against which the credit is drawn, the payoff amount will increase accordingly. (4) The payoff amount is subject to final verification by us, including, but not limited to Lease Number, Schedule Number, date and amount.

The furnishing of this Payoff Statement does not constitute our consent, express or implied, to the sale, transfer, auction or other disposition of any equipment which is the subject of the above Lease Number and Schedule Number. Instead, such consent, if any, must be obtained from us separately and in writing.

Cadence Equipment Finance, a Division of Cadence Bank

BY: Julie Crabtree
Date: 10/29/2025

FUNDING INSTRUCTIONS:

Please remit payoffs to:

Cadence Equipment Finance
1222 Rogers Ave (overnight mail)
Fort Smith, AR 72901

P.O. Box 3488
Dept # 05-138
Tupelo, MS 38803-3488
Please reference customer name & acct #

Wiring/ACH Instructions for Payoffs:
Cadence Bank
ABA#: 084201278
Cadence Equipment Finance
Acct#: 52681590
Please reference customer name & acct #

Phone:800-222-1610
Fax:800-322-1611

Crystal Lynn Winkler <clwinkler@cityofbryant.com>

Vac-Con loan Wastewater

3 messages

Crystal Lynn Winkler <clwinkler@cityofbryant.com> Thu, Oct 30, 2025 at 9:46 AM
To: Ted Taylor <ttaylor@cityofbryant.com>, Joy Black <jblack@cityofbryant.com>

Morning,

It was previously discussed to pay off the loan for the Vac-Con truck. The payoff will come out of savings. There are 2 payments of $105,838.51 remaining on the loan. The payoff quote that I received is $207,179.42, which will save the city $4497.60 in interest. Is this still something that we are interested in doing? If so I need written permission to go ahead and remit the payoff to them. The payoff quote that I received is only good for 30 days, so I will need to do this as soon as possible. Please see the attached quote!

--

Thank you,

Crystal Winkler
Finance Coordinator
City of Bryant
501-943-0316 | 501-607-4376
clwinkler@cityofbryant.com
www.cityofbryant.com
210 SW 3rd St, Bryant, AR 72022

*** Upcoming out of Office Dates***
November 7th - November 14th, 2025

Quote.pdf
32K

Ted Taylor <ttaylor@cityofbryant.com> Thu, Oct 30, 2025 at 3:02 PM
To: Crystal Lynn Winkler <clwinkler@cityofbryant.com>
Cc: Joy Black <jblack@cityofbryant.com>, Moriah Winkel <mwinkel@cityofbryant.com>

Crystal,
We have double checked the budget and have the available savings in the days of operations (estimated at 148 days) and would like to proceed with paying it off and capturing the savings of the interest by combining the remaining payments to $207,179.42. Do you need anymore confirmation than this?
Let me know and thank you,
Ted

[Quoted text hidden]

Ted Taylor, P.E.
Director of City Planning
City of Bryant
501-943-0309
ttaylor@cityofbryant.com
www.cityofbryant.com
210 SW 3rd St., Bryant, AR 72022

Crystal Lynn Winkler <clwinkler@cityofbryant.com> Thu, Oct 30, 2025 at 3:04 PM
To: Ted Taylor <ttaylor@cityofbryant.com>
Cc: Joy Black <jblack@cityofbryant.com>, Moriah Winkel <mwinkel@cityofbryant.com>

Thank you, that is exactly what I needed. I will get the payment processed!!!
[Quoted text hidden]

RESOLUTION NO. 2025 ____

A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 17, 2024, recorded as Resolution 2024-54, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2025 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, 2025 and ending December 31, 2025.

- General Fund 89,769.98
- Utility Revenue Fund 500 Water 30,000.00

Section 2. The amended city budget for the calendar year 2025 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this 18th day of , November 2025.

APPROVED:

_____
Chris Treat, Mayor

ATTEST:

_____
Mark Smith, City Clerk

Account	Amount		Description
001-0120-5560		8,900.00	Moving back purchase of Storage shed to use for vacant home clean up after all
001-0120-5000		-3,900.00	Using vacancies to cover additional vacant home clean up
001-0120-5102		-5,000.00	Moving back purchase of Storage shed to use for vacant home clean up after all
001-0400-5120		1,795.50	AML Prop Insurance increase for Parks
001-0400-5608		500.00	Parks Software increase
001-0420-4740		-2,500.00	Midland revenues came in higher than estimated using to cover overages
001-0420-5110		2,500.00	But Midland Electricity was over budget as well
001-0430-5120		20,000.00	AML Prop Insurance increase for Bishop Park
001-0430-5480		1,000.00	Parks Dues and Subscriptions over budget
001-0600-5310		66,474.48	Correction to Taser amount taken to Sept Council meeting
500-0900-5816		30,000.00	Issues with Chlorination system

City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Original Budget	Amended Budget
001-0400-5120	1,795.50	Insurance - Property	$6,637.00	$8,432.50
001-0400-5608	500.00	Software - New & Renewals	$19,000.00	$19,500.00
001-0420-4740	-2,500.00	Use Agre Fees/Sponsors	-$35,000.00	-$37,500.00
001-0420-5110	2,500.00	Utilities - Electric	$17,352.00	$19,852.00
001-0430-5120	20,000.00	Insurance - Property	$86,351.00	$106,351.00
001-0430-5480	1,000.00	Dues & Subscriptions	$2,745.00	$3,745.00

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

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

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

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

Midland Park Electricity was higher but expenses were covered by increase in CASC Participation Fee.
Property Insurance Increases caused us to go over budget.
Placer software, Amazon Business and increasing digital screens in Center caused Software and Due & Subscriptions Increases

Adj Requested by: Keith Cox Title Director Dept Parks

Date Requested: 11/12/2025

Dept Head Signature: _____

Approved By: _____

Council Agenda? No Yes Resolution # _____

City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Budget	Amended Budget
001-0600-5310	66,474.48	Supplies - Weapons	280,582.70	347,057.18
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
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				0.00
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				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

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

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

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

Reason/Justification for the Adjustment: (Attach any supporting documents) - It was discovered after council when finance went to input the numbers from the last council meeting that the wrong page was uploaded to the agenda for this Taser item last month. This will correct the entry.

Adj Requested by: _____ Title _____ Dept _Multi_____

Date Requested: _____

Dept Head Signature: _____

Approved By: _____

If Council circle here and add Resolution # _____

City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Budget	Amended Budget
001-0120-5000	-3,900.00	Moving Funds to cover vacant home cleanup	464,774.16	460,874.16
001-0100-5102	-5,000.00	Moving Funds From Building Maintenance Line to Vacant Hc	5,000.00	0.00
001-0120-5560	8,900.00	Funds moved to Vacant home cleanup line	0.00	8,900.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
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				0.00
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				0.00
				0.00

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

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

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

Reason/Justification for the Adjustment: (Attach any supporting documents) - Budgeted funds ($5,000) were origninally moved from this account to 001-0100-5102 to cover expenses of buying a new portable building to replace the one that is exsiting behind City Hall. The department is now looking at having to use these funds to tear down and remove a vacant house before the end of the year. A qoute has been obtained for the complete process of the cleanup in the amount of $8,900. The remaining $3,900 needed for the funding can be covered by personnel vacancies within the Department.

Adj Requested Colton Leonard Title Interim Director of Planning and Dev. Dept Multi

Date Requestec 11/7/25

Dept Head Signature: _____

Approved By: _____

If Council circle here and add Resolution # _____

Ethan Godwin <egodwin@cityofbryant.com>

You received a new estimate! (#00229)
1 message

Heru Hauling <messenger@messaging.squareup.com> Fri, Aug 22, 2025
Reply-To: Heru Hauling
<CAESPxIkOWFjZmQ5NTctM2IyYS00ZjZmLTg0NTMtMmZlZTYzMmUxMWE3GgxjOjE2MTA4NzU3OTAiCW1lc3NlbmdlcilgvTO7+ZmRWno5AmnbjYAqtk7pXvhfSX/p8Psjq0z/yhY=@reply2.squ
To: egodwin@cityofbryant.com



Heru Hauling

New Estimate

$8,900.00

Estimate

View Estimate

Estimate #00229 sent
August 22, 2025

Customer
Ethan Godwin
Egodwin@cityofbryant.com

Message
Thank you for letting us come out to give you a quote. We are offering an all inclusive price. If you choose to accept our estimate a contract for scope of work and payment details will be emailed over and need to be signed digitally. A 30% deposit is required to begin work, the remaining balance will be taken when work is finished. We look forward to working with you.

400 Rich St. Bryant *Demolition of red house on property, as well as pulling up footings and concrete steps* *Pulling up sidewalks/walkways* *Demolition of white shed on the west side of property* *Removing pile of wood and debris behind shed*	**$8,900.00**

Removing pile of cut down tree limbs
Cutting down and removing dead tree
west of the home

Subtotal	$8,900.00
Total	**$8,900.00**

Attachments

Estimate-Attachment-1.jpg

View Attachments

Heru Hauling
17 Sologne Clr
Little Rock, AR 72223-8913 United States
heruhauling@gmail.com
(501) 512-0333

Please contact Heru Hauling about its privacy practices.



City of Bryant, AR
Budget Adjustment Request Form

Account Number	Adjustment Amount	Act Name/Description	Original Budget	Amended Budget
500-0900-5816	$30,000	Use of R&R Fund for Booster Pump Station Replacements	1,165,422.71	1,195,422.71

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

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

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

Reason/Justification for the Adjustment: (Attach any supporting documents)
Booster pump station needs a new turbidimeter controller as well as a replacement of current chlorine analyzer. Analyzer and turbidimeter are currently not working. Fence repair from bid winner was also included ($4,000) and fixing the door which has not been quoted yet. We are working with multiple vendors on the next step for the chlorine analyzer/feed equipment as what we have now is not sustainable, but getting the reading up and going is an emergency. We will continue to do research on the best equipment moving forward, and we will likely bring a budget adjustment to use R&R funds in early 2026. Turbidimeter will be good to stay after replaced. Install is included.

Adj Requested by: Moriah Winkel Title Water/Wastewater Analyst Dept Public Works

Date Requested: 11/12/2025

Dept Head Signature: _____

Approved By: _____

Council Agenda? No Yes Resolution # _____

Haynes Pump and Process
Equipment for New and Used Water
101 Murphy Drive
Maumelle, AR 72113
Phone 800-832-1580

2025005426

Proposal

Date: October 23, 2025

To: **City of Bryant**

Re: Prominent Analyzer

ITEM NUMBER	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	DACB_ANALYZER WALL PANEL -includes (1) DACB and analyzer with complete 1/4" piping sensor header assembly and BAMa and sensors as quoted below mounted on a backpanel. Analyzer Assembly includes: -DACB Controller for 1 chlorine sensor and one pH sensor. -BAMa piping assembly includes: -Sample Inlet 3/8" Jaco fitting. -1/4" Pressure Regulator w/gauge. -BAMa sensor holder assembly. -1/4" Sample Tap -1/4" Needle valve -Sample outlet 3/8" Jaco fitting All wiring complete at the factory. All piping components hydro-statically tested prior to shipment of equipment.	$10,640.00	$10,640.00
2	1	Prominent analyzer installation	$800.00	$800.00
		Items Not Included: Installation (unless noted), Unloading and Storage		
		Estimated Delivery: 2-4 Weeks		
		Terms are Net 30		
		Any applicable shipping and taxes are not included.		
		Proposal Valid for 30 Days from Proposal Date		
			SUBTOTAL	$11,440.00
			SALES TAX TBD	TBD
			SHIPPING & HANDLING ESTIMATED	TBD
			TOTAL	$11,440.00

Matthew Williams - Customer Service

THANK YOU FOR YOUR BUSINESS!

Haynes Pump and Process
Equipment for New and Used Water
101 Murphy Drive
Maumelle, AR 72113
Phone 800-832-1580

Proposal

2025005425

Date: October 22, 2025

To: **City of Bryant**

Re: Hach Controller

ITEM NUMBER	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	SC4500 Controller, Prognosys, 5x mA Output, 2 digital Sensors, 100-240 VAC, US plug.	$4,416.25	$4,416.25
		Items Not Included: Installation (unless noted), Unloading and Storage		
		Estimated Delivery: 1-2 Weeks		
		Terms are Net 30		
		Any applicable shipping and taxes are not included.		
		Proposal Valid for 30 Days from Proposal Date		
			SUBTOTAL	$4,416.25
			SALES TAX TBD	TBD
			SHIPPING & HANDLING ESTIMATED	TBD
			TOTAL	$4,416.25

Matthew Williams - Customer Service

THANK YOU FOR YOUR BUSINESS!

City of Bryant

State of Arkansas

Annual 2026 Budget

Prepared by City of Bryant
Finance Department

DRAFT

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City of Bryant Local History

The City of Bryant began when European settlers established themselves along Hurricane Creek in the early nineteenth century, along the route of the Cairo and Fulton Railroad. Over the years, the city saw times of economic struggle, but as the demand for the area's bauxite grew during the WWII era, development and a steady slow growth began. Since then, the economic landscape of the city has seen many changes, as Bryant evolved from a typical railroad community, into one focused on family, education and quality of life for its residents.

Once a small industrial town, Bryant is now the fastest-growing city in Central Arkansas. With a public education system deemed one of the best in the state, as well as proximity to the state's capital of Little Rock, Bryant has more than doubled in population size over the past two decades. A stable and diversified business community, as well as a high demand real-estate market, now makes Bryant a much sought-after community for both entrepreneurs and families.

With the backbone of Bryant being its competitive spirit, organized youth and adult sports have thrived here. Quality of life for residents a focus of Bryant's growth plan over the years; therefore, the city and school have created joint partnerships to ensure the best use of citizen taxpayer money for investment back into the community. This has allowed both entities to offer a multitude of sports and educational opportunities to local residents. One such opportunity, the creation of Bishop Park in 2010, allowed many local sports organizations to develop and grow, thus creating a robust sports tourism trade for the city. Bryant now hosts numerous sporting events for all ages, including baseball, softball, swimming, soccer, football, disc golf, pickleball, tennis, basketball, and lacrosse.

In addition to sporting opportunities, community events are also important to residents, connecting newcomers to the city to the many traditions that have been a longstanding part of the community. The Bryant Fallfest Celebration, hosted by the local Chamber of Commerce, is entering its thirty-seventh year and is well-attended by locals and visitors alike. Also, the city has recently recreated the Fourth of July celebrations from years ago, and is now planning the fifth annual Pops in the Park event.

However, the largest event for this area is the annual "Salt Bowl" Competition. This competition, normally held in August or September, is the most attended high school football game in Arkansas. During this battle for the title of Salt Bowl Champion, Bryant takes on its neighbor to the west, Benton. With a normal attendance of over thirty thousand fans, this long-standing rivalry extends past the football field; in fact, the weeks leading to the game will include competitive food drives between the two cities, including the schools and residents. Local businesses, community sponsors, churches and other organizations also find a way to join in on the friendly community-wide rivalry.

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Economic development and growth in Bryant have held strong through many market challenges. This is mostly due to the comprehensive business make-up of the city. The Bryant School District along with the city government itself are the city's largest employers. There were 674 business licenses re-issued with another 113 new licenses requested through 11/12/2025 (not all store front). Local industry is varied and the myriad of retail, healthcare, restaurants, financial services, and other entrepreneurial opportunities offers stability to the city's economic development. With Bryant's residential growth still climbing, there is still much opportunity for commercial growth in the city.

In 2021, Bryant saw the opening of the Arkansas Heart Hospital's Encore Medical Center. This four-story building is a general acute hospital care facility with a focus on bariatric surgery and peripheral vascular disease. It also features a full-service emergency department, restaurant and medical offices, bringing an additional two hundred jobs to the local healthcare industry.

Arkansas's local economies are commonly supported by sales tax, including the statewide sales tax of 6.5%. In Bryant, another 3% is collected and used by the city, making up approximately 75% of the general fund income. I hope you enjoyed this brief Local History on the City of Bryant. Please continue reading to see how we plan to use the resources granted to us by the citizens for the calendar year of 2026.

City of Bryant, Arkansas
At a Glance

Date of Incorporation	October 29, 1892
Form of Government	Mayoral/Council
Area in Square Miles	20.5

Demographics

Population	
Total Housing Units	
Total Households	
Median Household Income	
Average Family Size	

Building Permits

Permits issued	

City Employees	Approximate	
Full time		
Part time		

Departments of Public Safety

Police Stations	
Patrol Units	
Fire Stations	
Engine Companies	
Truck Companies	
Reserve Engines	
Wildland Brush Units	
Water Rescue Units	
Animal Shelters	
# of Animal Control Officers	

Parks and Recreation

Acreage	
Playgrounds	
Baseball/Softball Fields	
Soccer/Football Fields	
Miles of Trails	
# of Pools	

Public Schools

https://myschoolinfo.arkansas.gov/Districts/Detail/6303000

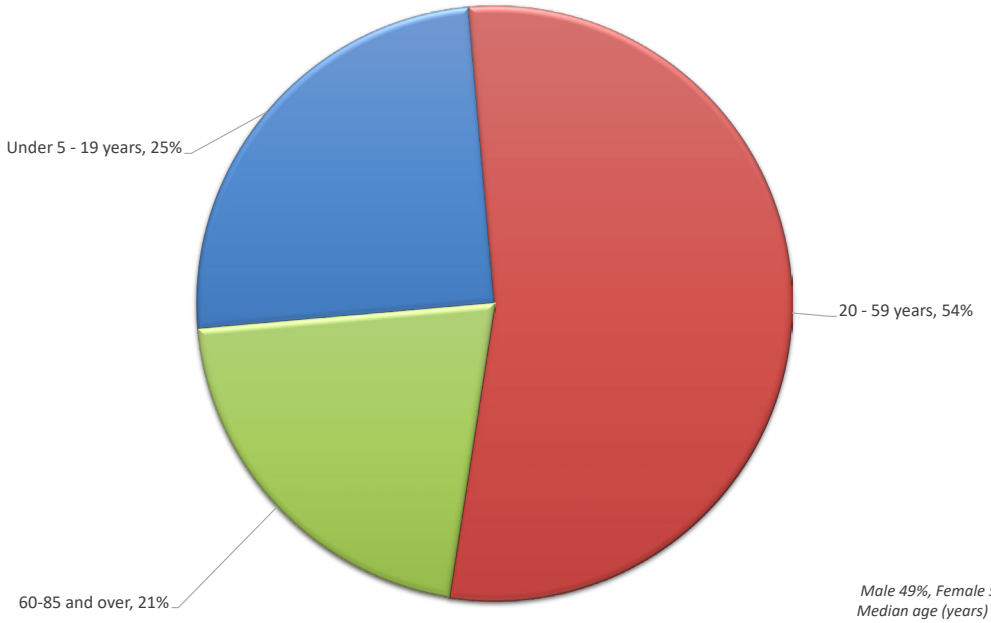
Elementary	Name	Enrollment 202X-202x	Ward
	Parkway		1
	Collegeville		2
	Springhill		2
	Hillfarm		3
	Bryant		4
	Robert L. Davis		OCL*
	Hurricane Creek		OCL*
	Salem		OCL*
Middle School			
	Bryant		4
	Bethel		2
Junior High School			
	Bryant		3
High School			
	Bryant		4
	*OCL - Outside City Limits	0	Total

Water System	Residential	Comm.
Active Accounts		
Water Main miles		
Fire Hydrants		

Wastewater System	Residential	Comm.
Active Accounts includes Sewer only		
Miles of lines:		
Gravity Sewer		
Force Main Sewer		
Lift Stations		

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Age of Population



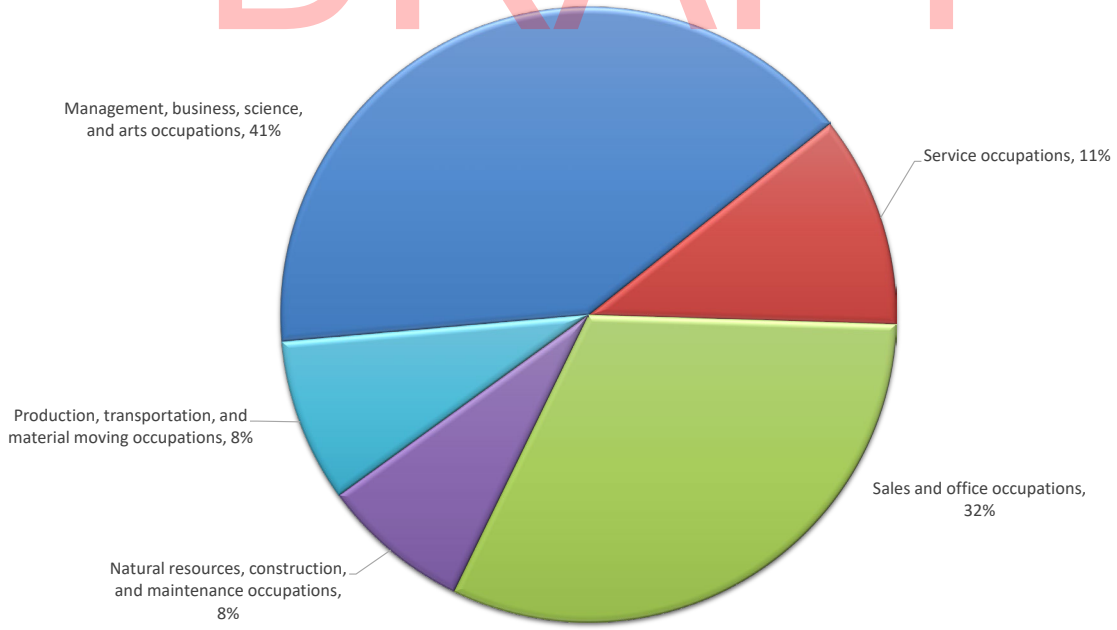
Male 49%, Female 51%
Median age (years) 38.5

Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

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Civilian employed population 16 years and over

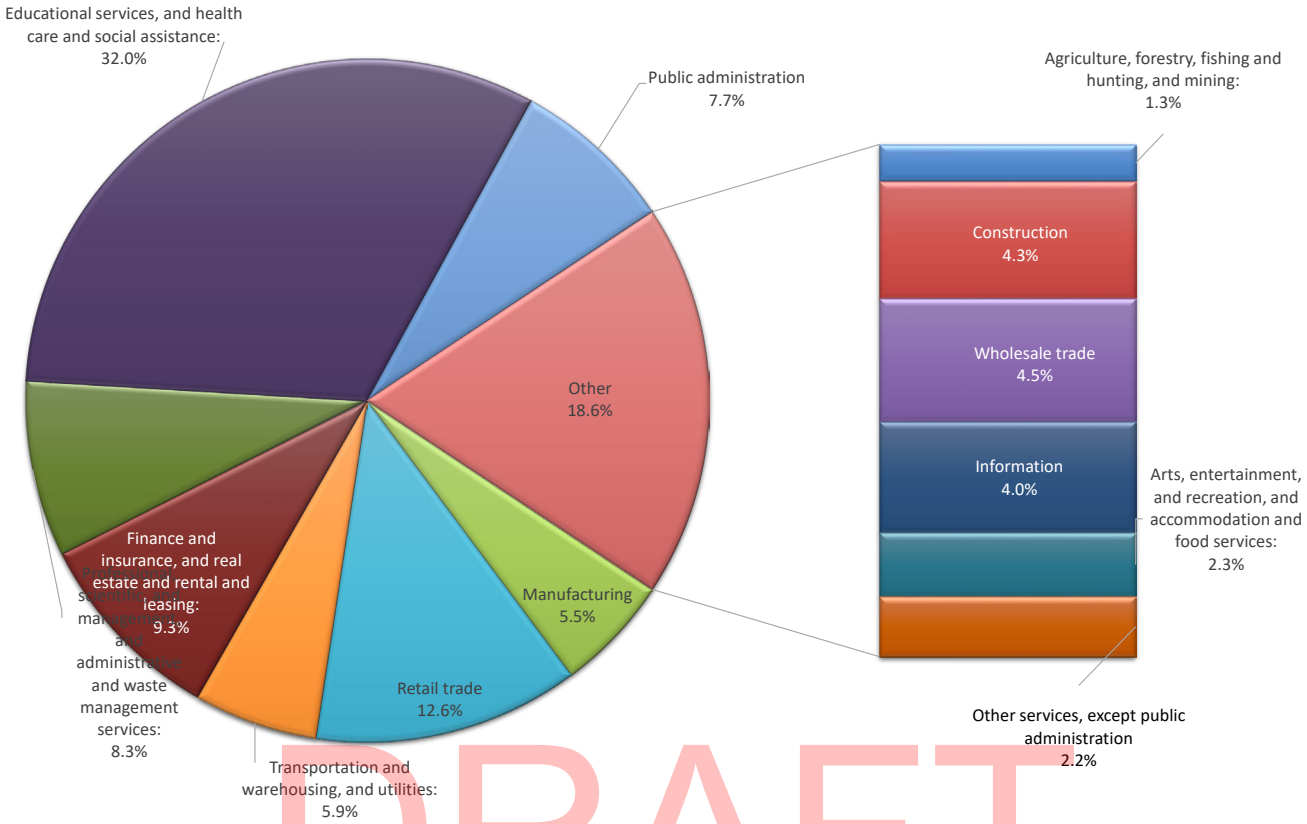
Occupation



Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

Civilian employed population 16 years and over

Industry

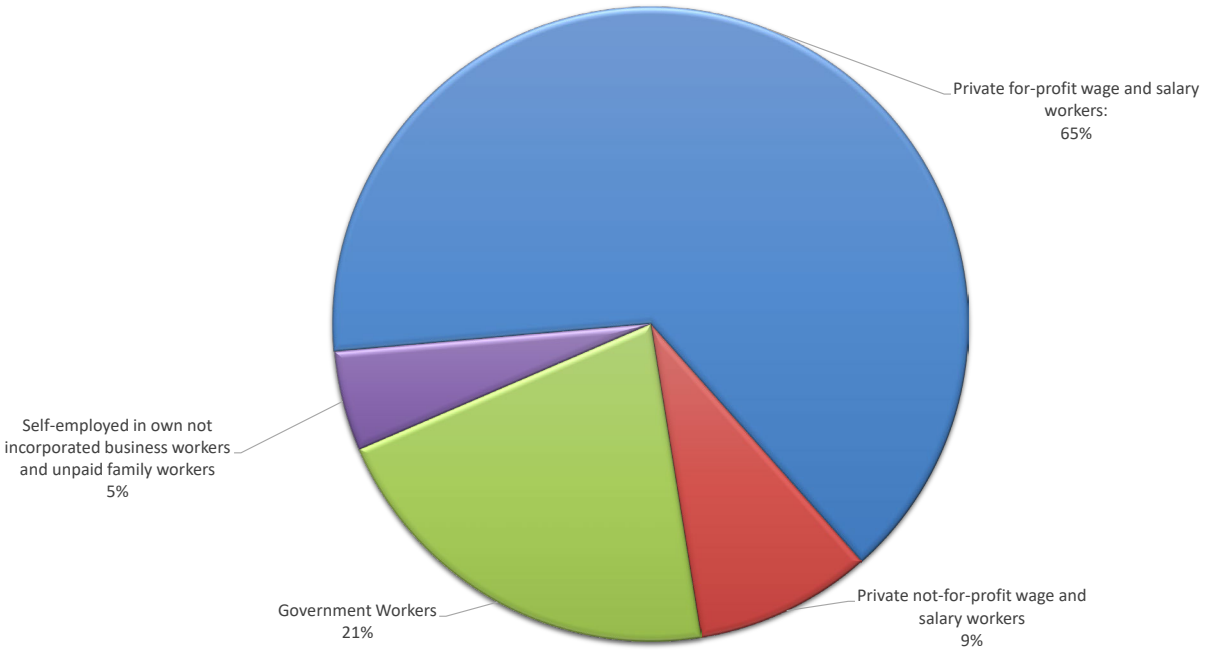


Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

DRAFT

Civilian employed population 16 years and over

Classs of Worker



Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

page 5 BUDGET HIGHLIGHTS PAGE - REPLACE IN ADOBE!

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Facilities

City Hall

- **Administration**
  210 SW 3rd Street
  501-943-0999
  Mayor's Office, Finance, Human Resources, IT, and Planning & Development
- **Bryant District Court**
  208 SW 3rd Street
  501-943-0440
- **Water Billing**
  210 SW 3rd St
  501-943-0441

Animal Control Shelter

- 25700 Interstate 30
  501-943-0489
  Animal Shelter houses animals impounded by animal control officers, and other animals brought to the department, the administrative offices of the department as well as all the department vehicles and equipment.
  # of Canine Housing Enclosures: 24
  # of Cat/Kitten Enclosures: 28
  # Small Dog/Exotic Housing: 5

Fire Department

- **Station 1 (Headquarters)**
  312 Roya Lane
  All administrative staff are located at this station
- **Station 2 (HillFarm)**
  1601 South Reynolds Road
  Serves the south end of Bryant.
  Bryant Fire Training Facility located at this station
- **Station 3 (Springhill)**
  2620 Northlake Road
  Serves the north side of Bryant and the Springhill Fire Protection District
- 501-943-0943
  Emergency: 911

Police Department

- 312 Roya Lane
  Non-emergency contact: 501-943-0943
  Emergency: 911

Public Works

- **Stormwater**
  1019 SW 2nd Street
  501-943-0468
- **Street**
  1019 SW 2nd Street
  501-943-0468
- **Water Distribution**
  1019 SW 2nd Street
  501-943-0469
- **Wastewater Treatment**
  7064 Cynamide Road
  501-943-0469

Parks & Recreation

- **Bishop Park, The Center at Bishop Park, Aquatic Center, and Splash Pad**
  6401 Boone Road
  501-943-0444
  Bishop Park has nine baseball fields, six softball fields, two football/soccer/multipurpose fields, an indoor/outdoor aquatic facility, outdoor splash pad, two ponds, disc golf course, community center, Bryant Youth Association, Senior Activity Center, paved parking, fencing, dugouts, natural walking trail, and a pavilion.
  The Center at Bishop Park features three multi purpose courts, equipped to host basketball, volleyball, and pickleball. Also features a large indoor cushioned walking trail, aerobics room, fitness room, cardio room, and multiple events rooms equipped with drop down projector screen and audio.
  The Aquatic Center features a 25 yard 8 lane competition/lap pool and a therapy pool. The Competition/Lap pool is certified through USA Swimming and capable of hosting USA, AAU, NCAA, and High School swim meets. It also has a 1 meter diving board available for recreational use on the weekends, summer time, and for pool parties. The Competition/Lap pool has an ADA certified pool lift and maintains a temperature of 84 degrees. The Therapy Pool has an ADA accessible, zero entry ramp. Underwater rails are located in the middle of the pool for exercise and therapy purposes. Seating around the radius of the pool features 12 jets for hydrotherapy and maintains a temperature of 92 degrees.
- **Mills Park and Mills Park Pool**
  1003 Mills Park Road
  Mills Park features an outdoor swimming pool, concession building, restrooms, three pavilions, playground, outdoor basketball court, outdoor tennis courts, practice fields, and a walking/biking trail.
- **Ashley Park**
  400 SW 3rd Street
  Three baseball fields, playground, restrooms, and covered pavilion
- **Alcoa 40 Park and Bark Park**
  1110 Shobe Road
  Two softball fields, one pee-wee football/multipurpose field, one concession stand, bathrooms, bridge and deck, paved parking, parking lot and field lighting, dugouts, press boxes, bleachers for football/soccer/multipurpose field, and the Campbell Lacrosse Field. The Bark Park is designated for dogs to exercise and play off-leash in a controlled environment with an area for dogs 25 pounds and over and an area for dogs under 25 pounds.
- **Midland Park**
  3865 Midland
  Four Youth soccer fields, concession building, restroom, sport-field lighting, and paved parking
- **Springhill Park**
  2110 Binder Street
  Playground, pavilion, water fountain, and paved parking

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As I head into my third year in office, I've had several themes in mind for 2026. These themes will guide our decision-making and improve our efforts to serve the residents of the town I love.

Fiscally Responsible and Accountable

Sound financial management is the bedrock of a thriving city. We are committed to careful stewardship of taxpayer dollars, ensuring every investment delivers maximum value for our residents. This means prioritizing essential services, seeking innovative solutions, and maintaining strong financial health for the long term.

In 2026, we will continue to implement the insights gained from our long-range financial planning, making prudent decisions regarding reserves and debt. Our new Cash Reserve Policy, designed to set aside funds for large-scale projects and equipment replacement, will be a key tool in this effort. We will also continue to prioritize transparent reporting of our financial activities, making it easier for residents to understand how their tax dollars are being utilized. Our goal is to ensure Bryant remains a fiscally sound city, prepared for both present needs and future opportunities.

Community-Focused and Engaged

Bryant is more than just a place; it's a community built on strong relationships and shared aspirations. My team and I are dedicated to fostering an environment where every resident feels heard, valued, and empowered to contribute to our collective success. We believe in active listening and creating opportunities for meaningful engagement.

Crucial to this effort is our Bryant 2050: Building Today for a Better Tomorrow community engagement effort. As part of this effort, we will explore new ways to connect with diverse groups within our city, ensuring that all voices are represented in our decision-making process. Our "We AR Bryant" social media campaign will continue to highlight the incredible spirit and quality of life in our city, encouraging community pride and participation.

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Innovative and Adaptable

The world is constantly evolving, and so must our city. To remain competitive and continue providing excellent services, we must embrace innovation and be adaptable to change. This means exploring new technologies, adopting best practices, and being open to new ideas that can improve efficiency and enhance the quality of life in Bryant.

In 2026, we will continue to leverage technology to streamline city operations and improve resident services. This includes working to increase access for our residents through the city website and interactions, making city information and services more accessible to everyone. We will also foster a culture of continuous improvement within city departments, encouraging our staff to identify and implement creative solutions to emerging challenges.

Respectful and Responsive

We are committed to creating a city where everyone feels respected, valued, and has the opportunity to thrive. This means fostering an inclusive environment, celebrating our differences, and ensuring that city services and opportunities are accessible to all residents, regardless of their background.

In 2026, we will continue our efforts to ensure that all residents have equitable access to city information and resources. We will also focus on fostering positive relationships within our community, promoting understanding and collaboration among all groups. Our goal is to build a Bryant where every individual feels a sense of belonging and has the chance to contribute to our shared future.

Mayor Chris Treat, 11/7/25

City of Bryant Letter of Transmittal

Dear Citizens of Bryant,

The annual construction of a budget for the upcoming year is important to your community on many levels. First it creates a road map and a mission for how your city government will utilize the resources allotted to them through sales tax, franchise fees, utility rates, fines, as well as permits. This roadmap is then set into place to create, and ultimately fulfill, a long-term vision for the city.

Working with Chris Treat as Mayor over the past year has been excellent. He has lived in Bryant his whole life and worked for the city for the past eight years as Parks Director so he brings a different perspective to being Mayor. He has continued to place greater emphasis on not just the short term budget process but long term planning as well. The Finance team is excited to look at our old Focus Areas more now as a Strategic Plan. These four areas of emphasis are where we have traditionally focused our budgeting dollars year to year but with Treat's emphasis on the long term we are able to better articulate how these areas can be improved and strengthened year over year as well.

The Finance Team plans attended Fall fest again this year on Saturday Oct 4th. This year there was not a separate finance/budgeting survey to ask citizens to complete, instead the finance department is gathering data from the Streets Comprehensive plan survey and the City Wide Comprehensive Plan work with Crafton and Tull.

It is the desire of the council and city employees to continue a proactive stance toward our city's growth and avoid being reactive when possible. To do this takes very deliberate action, which begins with good policy and long-term planning. This planning is then implemented one year at a time. The city currently has long-term plans for some departments like water, wastewater, parks and stormwater but not for all departments. The city is continuing to work towards this goal of a long-term plan for each department and to update old plans. See plans for Water , WW? and Parks as Appendices to this budget year document.

As we work to achieve our vision, many goals are set. One of the most important of these is **public safety**. Keeping our citizens and visitors safe while in our community is imperative to the healthy growth of Bryant.

The administration of public safety for the city is implemented by way of several departments, including Police, Fire, Courts, Public Works and Animal Control. As you read this document, you will find that much of our allotted resources (funding) are consumed by our Public Safety Departments.

From the more obvious safety and community response actions that our police, fire and animal control perform to the behind the scenes work of the public works staff ensuring our local water quality is meeting all standards keeping our community healthy is a main priority. Another high safety priority is stormwater management. During 2025 a Funding Committee was formed with citizen input and 2 Council members to determine future funding sources for our public safety issues. The Committee recommends asking the voters to increase sales tax to fund the needed increases related to public safety. Crafton and Tull will also ask the citizens about this as they survey related to our City Wide Comprehensive Growth Plan.

It is no secret that as Bryant has grown, so have its traffic concerns. Traffic congestion is frustrating, bad for businesses, and diminishing to a good quality of life. We devote substantial resources to creating a **well-connected community**, again, part of our long-term planning process. Every year, we work to improve our pedestrian and cycling infrastructure, focusing first on connecting our parks, neighborhoods and schools. Many of these improvements are funded through grants that the city applies for in conjunction with city resources. In 2013, Bryant implemented a complete street policy. This policy ensures that as Bryant grows, new developments that will affect our city sidewalk and road infrastructure share in the cost of that impact. By implementing this policy, the city will have to spend less tax revenue on building infrastructure in these areas and can reallocate that money for other much-needed uses within the city.

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During 2024 one of the Finance Coordinators applied for the Purchasing Manager position. During 2025 the Finance Department has built this position out and it has more than paid for itself within the first year. Additionaly the other Finance coordinator has had expanded duties and will now serve as an Accounting Manager These are examples of **smart growth**. Smart Growth is one of our four focus areas as well.

Finally, the last significant focus area to be mentioned here is the **health and quality of life** for the citizens and visitors to Bryant. All departments contribute to this goal in one way or another, but the department whole sole focus of this goal is Bryant Parks and Recreation. As Bryant has grown, it has struggled to balance its growth with the desires of those living in our community. There is no doubt that the parks and recreation department has felt this struggle the most. Often, when budget time rolled around Parks was looked upon as a want versus a need. It has received cutbacks in areas that did not allow the employees of that department to deliver the level of services desired by citizens and visitors. This budget season for 2026 is no different in this respect. However it is different in that the former Director of Parks became the Mayor in March of 2024 and he has worked closely with the Parks Department to help them secure funding. One of the changes that should help Parks is the Implementation of a Reserve plan that will hopefully reward the Dept Directors for good planning of their future capital needs.

Personnel costs make up the largest percentage category for the general fund each year. Therefore, it makes sense that each year a lot of discussion during budget time is devoted to personnel items. Each year the Council reviews an outsourced study of payroll and its recommendations along with the budget. A section of this document typically explores this study's recommendations in detail along with a five-year comparison of personnel numbers. Council is aware of other increases to payroll in surrounding communities so endeavors to close the gap between surrounding areas payroll have been undertaken this year as well. In this document is an individual merit increase of up to a max of 3%. We are hoping this will help to bridge that difference in 2026. Additionally during October 2025 the Arkansas Municipal League informed the city that there would be an overall increase in the city's health insurance costs. Because the cost of living adjustment had already been removed from the budget administration cut other lines in an attempt to not pass along these increases to the employees. A list of items cut to balance has been given to council so that if directors can not operate without these items it will be noted they had originally requested them.

DRAFT

With growth comes opportunities, change, and challenges. Council, the Mayor and city employees look forward to 2026 and the continued service to you and this community. We are committed to ensuring at all times we are finding creative ways to make the most of the resources you have entrusted to us. We hope you find the following pages breaking down the budget process, department accomplishments, goals, performance measures and accompanying resources to your satisfaction, and that we are being the best stewards possible with the revenues we receive to operate the City of Bryant.

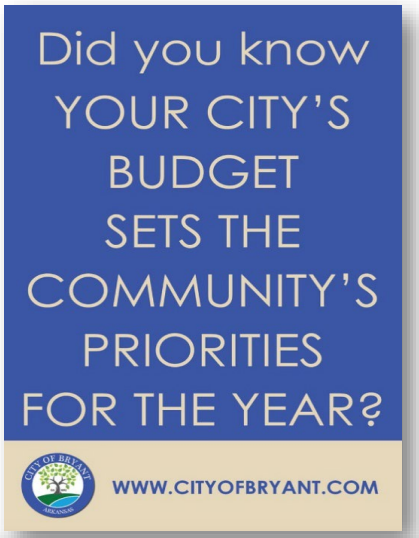
Sincerely, Joy Black
City of Bryant, Finance Director
November 7, 2025

City of Bryant, AR 2026 Budget Book

Adding Transparency to the Budget Process

The Finance Department attended Fall fest along with several other city departments on October 4, 2025. The Finance Department spoke to several citizens about the budget and budget process. This year the Finance Department teamed up with the other departments on one joint survey. As of 11/12/25 the Finance Department has not yet received the feedback from this survey as it regards the budget. Once the feedback is received any data pertinent to the budget process will be added on these pages.









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City of Bryant, AR 2026 Budget Book

Process,Timeline and Basis for Budgeting

The City of Bryant's audited financial statements follow the accrual method, while its budget is prepared using the modified accrual method. The primary difference between these methods, particularly for the City of Bryant, is the treatment of capital assets. In the budget, capital assets are recorded as expenses requiring Council approval and are categorized under the 58XX series of accounts. However, in the audited financial statements, these expenses—along with applicable debt principal and interest payments—are adjusted and reflected in the balance sheet. For these reasons this budget document is not prepared in the same manner as the Annual Comprehensive Financial Report. This budget document is used as a management tool for projecting and measuring revenues and expenses.

The City of Bryant typically begins constructing its budget for the upcoming year in August or September of the previous year. The Finance Director and Mayor meet with Department Heads to identify any significant anticipated changes from one year to the next. The Finance Director then opens a draft budget in the city's financial software and requests that Department Heads input their budget proposals.

Once all department budgets are submitted, the Finance Director compiles the information into a draft booklet for review by the Mayor and Department Heads. After reviewing and making necessary adjustments, a final draft is presented to the City Council, usually at the last Council meeting of the year, for adoption.

The Council approves the budget by revenue and expense categories for major funds by department. Changes on thislevel are required to come back to Council as well.

However, within the same category and department, small adjustments can be made with the approval of the Finance Director and the Department Head. At times department heads bring changes with in a category as well for transparency.

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Budget Timeline

Budget started in Tyler (General Ledger Software) by Dept Heads, Revision I (HR began the process with Payroll)			Week of Thru	Aug 20th Sept 10th
Dept Head meetings to discuss 2026 Budget				
Attended Fallfest with Budget Pamphlets and Materials for Citizen input and Education			Saturday	Oct 4th
Budget Workshop with Council and Committees	Public Works General Fund	5:30pm 5:30pm	Tuesday Tuesday	Oct 7th Oct 14th
Fullfilling 14-58-201 Mayor to give Budget to Council by Dec 1st			Tuesday	Nov 18th
Budget Adopted by Resolution at Council Meeting			Tuesday	Dec 16th

The Government Finance Officers Association (GFOA) grades Budget Books annually based on their effectiveness in four areas:

As a Policy Document (P Criteria)
As a Financial Plan (F Criteria)
As an Operations Guide (O Criteria)
And as a Communication Device (C Criteria)
See these criteria areas on the Table of Contents or at the GFOA website at www.gfoa.org

City of Bryant, AR 2025 Budget Book

Budget/City Strategic Focus Areas

Since 2014 the Four Areas shown below have been the identified and pursued Strategic Focus Areas of the City of Bryant. In this document we have tried to align the Letter of Transmittal along these focus areas as well as all departmental goals, accomplishments and performance measures. Certain departments meet more than one of these goals and are listed as such. This format provides a clear framework around which Department Heads and Departments as a whole can organize their time and resources.

	Governmental	Enterprise W/WW	Non Majors (beyond Transfers mostly debt)		Totals
Public Safety Fire, Police, Animal Control, Court	$15,143,565	$6,747,097	$ 616,750		$22,507,412
Health & Quality of Life for the Citizens & Visitors to Bryant Parks	$3,423,153	$6,747,097	2,000		$10,172,250
Connectivity Street, MS4 (Stormwater)	$3,772,461		$ 4,498,820		$8,271,281
Smart Growth Admin, IT, Planning & Development	$1,958,973				$1,958,973
Totals	$24,298,152	$13,494,193	$ 5,117,570	$0	$42,909,915

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The chart above does not include the non major funds.

NOTE starting with the 2023 budget transfers were no longer planned for Water and Wastewater as new software allowed for separating out those two depts into two separate funds for budgeting purposes.

	General Fund	Street Fund	Water/WW/ Storm Funds	Non Major Funds	Total Budgeted Funds
Revenues	20,525,240	4,417,994	13,478,855	25,728,664	64,150,753
Expenditures	20,525,691	4,526,157	13,494,193	25,476,040	64,022,081
Budgeted Change in Fund Balance/Net Position	(451)	(108,163)	(15,338)	252,624	128,672

	Fund 001 Only	Fund 080 Only	Funds 500/510/515 Only	002-068, 110-187, and 525-700	Totals
Cash Balance at 12/31/25	0	0	0	0	0
Change Proposed	(451)	(108,163)	(15,338)	252,624	128,672
Cash Balances est at 12/31/26	(451)	(108,163)	(15,338)	252,624	128,672

* Not All projects are planned to complete in 2026.

RESOLUTION NO. 2025 -xx

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

WHEREAS, the City Council has reviewed the proposed budget submitted by the Mayor and;

WHEREAS, it is the finding and conclusion of the City Council that the schedules and exhibits of anticipated revenues and expenditures for the calendar year appear appropriate for budgetary purposes.

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

Section 1. This resolution shall be known as the budget resolution for the City of Bryant, Arkansas, for the twelve (12) month period beginning January 1, 2026 and ending December 31, 2026. The attached budget, incorporated herein, reflects estimated revenues and expenditures as set forth on the

Section 2. The respective funds for each item of expenditure proposed in the budget for 2026 are hereby approved and adopted for the operation of the City of Bryant, Arkansas, by the City Council on this date and constitute an appropriation of funds which are lawfully applicable to the items contained with the budget.

Section 3. The Mayor or the Mayor's duly authorized representative may approve for payment, out of funds appropriated by this budget or otherwise approved by the City Council for that purpose or may disapprove any bills, debts, or liabilities asserted as claims against the City up to a maximum amount allowed by Arkansas law and the payment or disapproval of any bills, debts, or liabilities exceeding that amount shall require the confirmation of this governing body.

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PASSED AND APPROVED this 16th day of December, 2025.

APPROVED:

Chris Treat
Mayor

ATTEST:

Mark Smith, City Clerk

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

DRAFT

PRESENTED TO

City of Bryant
Arkansas

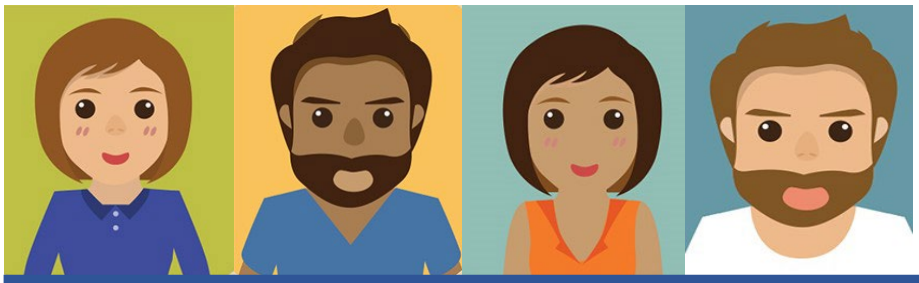
For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

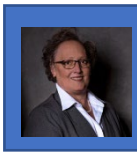
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Bryant, Arkansas, for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communicative device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



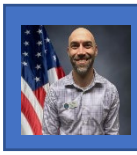
Citizens of Bryant

Elected

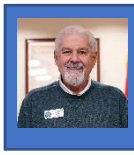
City Council



Lisa Meyer
Ward 1
Position 1



Jon Martin
Ward 2
Position 1



Butch Higginbotham
Ward 3
Position 1



Jack Moseley
Ward 4
Position 1

Administration



Wade Permenter
Ward 1
Position 2



Walter Burgess
Ward 2
Position 2



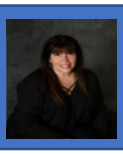
Rob Roedel
Ward 3
Position 2



Jordan O'Roark
Ward 4
Position 2



Mayor
Chris Treat



Judge
Stephanie Cassady



City Attorney
Ashley Clancey



City Clerk
Mark Smith

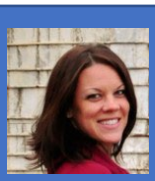
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Recommended by the Mayor & Approved by City Council

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

Appointed by the Mayor

Administration



Human Resources Director
Charlotte Rue



Finance Director
Joy Black



Interim Director of Planning & Development
Colton Leonard

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Public Safety



Police Chief
Carl Minden



Fire Chief
Brandon Futch



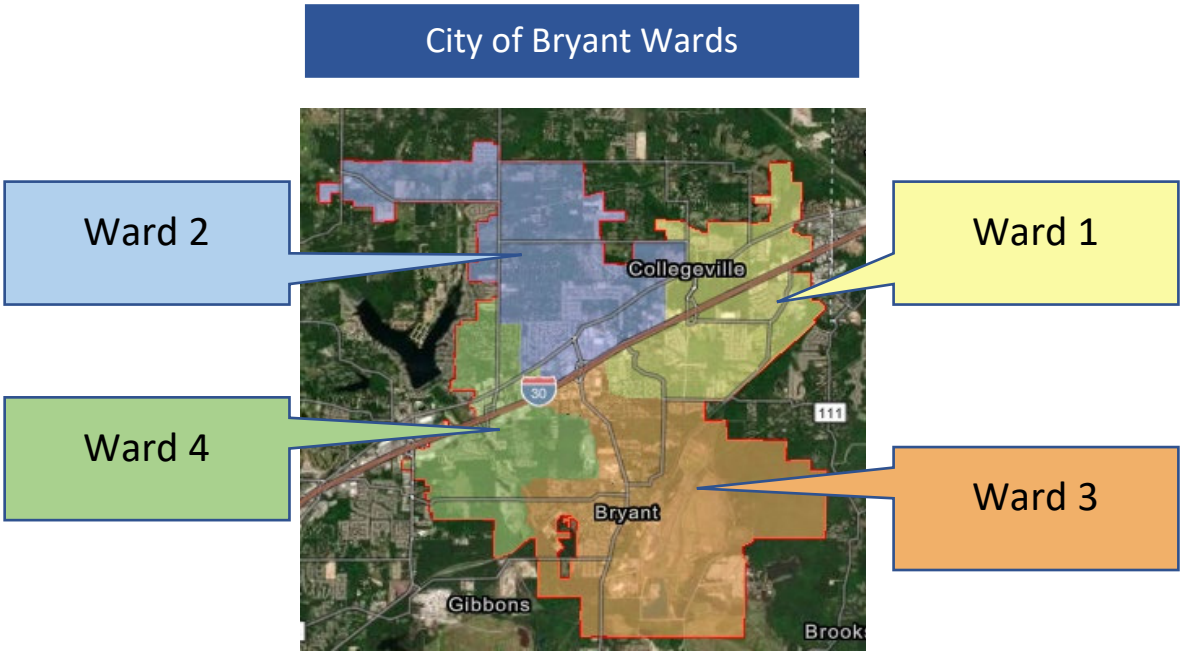
Director of Animal Control
Tricia Power



Parks Director
Keith Cox



Interim Director of Public Works
Ted Taylor



Find out what ward you are in by visiting the City of Bryant website

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Ward 1

Council Members



Lisa Meyer
lisa.meyer4bryant@gmail.com
501-350-1370

Wade Permenter
wade_permenter@yahoo.com
501-590-3829

Bryant Planning Commission

Lance Penfield	lancepenfield@bpmrealtors.com
Jim Erwin	jimerwin@swbell.net

Bryant Parks Committee

Amanda Jolly	acjstylist@rocketmail.com
Renee Curtis	rcurtis@bryantschools.org

Bryant Water/Wastewater Committee

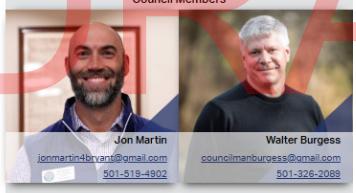
LeRoy Tinkler	leroytinkler@yahoo.com
Madison McEntire	wmmcentire@garverusa.com

Bryant Community Engagement Committee

Randy Robinson	randy4bryant@gmail.com
Cpt. Anthony James	anthonymaxwellames@gmail.com

Ward 2

Council Members



Jon Martin
jonmartin4bryant@gmail.com
501-519-4902

Walter Burgess
councilmanburgess@gmail.com
501-326-2089

Bryant Planning Commission

Terri Thompson	terri.thompson@thompson-electric.com
Leonard Speed	leonardspeed@gmail.com

Bryant Parks Committee

Tony Williams	breadman020978@gmail.com
Lynn Farmer	farmer.lynn.1911@gmail.com

Bryant Water/Wastewater Committee

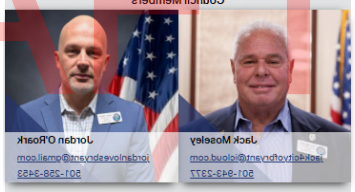
Nancy Pruitt	nancylovesbryant@gmail.com
Kathy Barber	mammybarber1@gmail.com

Bryant Community Engagement Committee

Carolyn Geffken	cgeffken@literacylittlerock.org
Yesenia Solis	yeseniasalazar731@gmail.com

Ward 4

Council Members



Jack Moseley
501-843-2377

Jordan O'Roark
501-258-3833

Bryant Planning Commission

Amy Edwards	amyedwards0000@gmail.com
Rick Johnson	ricablejohnson@comcast.net

Bryant Parks Committee

Jennifer Benning	jennifercbenning78@yahoo.com
Drew Martin	dwmuse777@gmail.com

Bryant Water/Wastewater Committee

Wade Boone	bwboone@sbcglobal.net
Alan Wise	awise1933@yahoo.com

Bryant Community Engagement Committee

Daniel Daley	danieldaley33@yahoo.com
Rene Moseley	renemoseley2020@gmail.com

Ward 3

Council Members



Butch Higginbotham
butchbryant@gmail.com
501-380-2088

Rob Roedel
roblovesbryant@gmail.com
501-944-2220

Bryant Planning Commission

Andrea Hooten	ahooten@aristotle.net
Joe Station	station@gmail.com

Bryant Parks Committee

Jason Whitington	jason680030@icloud.com
Chera Moore	mooreqchera117@gmail.com

Bryant Water/Wastewater Committee

Linda Levart	lgradlinda@gmail.com
David Hannah	cayebenedad@att.net

Bryant Community Engagement Committee

VACANT	
Roderick Daniels	rcodaniels3@gmail.com

The City of Bryant have put in place several policies to promote compliance and integrity in accordance to Arkansas Code annotated.

As a municipality, the City of Bryant has an established system of internal control that provides reasonable assurance that objectives have been achieved in 1) the effectiveness and efficiency of operations, 2) the reliability of financial reporting and 3) compliance with applicable laws and regulations. The City of Bryant also has established an effective anti-fraud program that: 1) creates a culture of honesty, 2) evaluates the risks of fraud and implements the processes, procedures and controls needed to mitigate those risks and 3) develops an appropriate oversight process. It is the policy of the City of Bryant, to the extent that is reasonable, to conduct its contracting affairs in an open, competitive manner.

ACCOUNTING, AUDITING, PURCHASING AND FINANCIAL REPORTING CITY POLICIES

The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Annual Financial Reports.

The City's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resources.

Monthly Reports shall be prepared and presented to the Bryant City Council on a timely basis.
A Purchasing Policy was adopted by Council along with the 2021 Budget Book by Resolution 2025 -04.

DRAFT

Balancing the budget - the state of Arkansas requires that a balanced budget be presented to Council by December 1st before the year of the budget proposed in State Statute 14-58-201.

Ordinance 2007-35 , ACA 14-58-303 and ACA 14-58-306, outlines that the Mayor may sell city assets not exceeding $6000 in fair market value without competitive bidding. The sale of city assets over $6000 in fair market value must be brought to council for disposal approval and recommendations.

Ordinance 2014-01 ACA 14-43-501 provides for organization of the City Council meetings and approval of the financial report from the previous month as a new business item at each monthly council meeting.

Ordinance 2021-26 ACA 19-1-505 outlines investments for municipal governments and creates an Investment Advisory Board to oversee and make recommendations regarding investments of monies regulated by the policy.

Ordinance 2022-18 ACA 14-59-105 establishes best practices for internal controls to make electronic fund disbursements of municipal funds.

DEBT MANAGEMENT CITY POLICIES

The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.

Every future bond issue proposal will be accompanied by an analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies.

Financing shall not exceed the useful life of the asset being acquired.

The City will not use long-term debt to finance current operations.

The general policy of the City is to fund capital projects (infrastructure) with new, dedicated streams of revenue or voter approved debt. Nonvoter approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenses.

Interest earnings on bond proceeds will be limited to: 1) funding the improvements specified in the authorizing bond ordinance; or 2) payment of debt service on the bonds.

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Utility rates will be set to ensure debt service coverage exceeds the bond indenture requirement of 110%.

The City shall comply with the Internal Revenue Code Section 148 - Arbitrage Regulation for all tax-exempt debt issued.

Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.

CAPITAL MANAGEMENT CITY POLICIES

A Capital Improvement Plan will be updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset costing more than $5,000 and having a useful life (depreciable life) of two (2) years or more, per Resolution 2021-03.

Proposed capital projects will be reviewed by a cross-departmental team for accurate costing (design, capital, and operating), congruence with City objectives and prioritized by a set of deterministic criteria. Financing sources will be sought for the highest-ranking projects.

Capital improvement operating budget impacts will be coordinated with the development of the annual operating budget. Future operating, maintenance, and replacements costs will be considered.

Pending for Reserve Policy, Travel Policy, & Credit Card Policy

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In 2024 Mayor Chris Treat began work on several new plans, see a DRAFT of the proposed Annexation Plan on 2/14/25 below.

A Proactive Approach to Annexation Benefiting the City of Bryant

The City of Bryant has long been, and will continue to be, a desirable place to live. However, as developable land within city limits becomes increasingly scarce, new development has been pushed beyond these boundaries. This expansion has led to the creation of several neighborhoods within the Bryant School District but outside the city limits. Over the years, this has resulted in a situation where the City provides essential services to these areas without receiving the corresponding sales tax or property tax revenue needed to fund those services. It's clear that the City is currently missing out on revenue that would significantly offset the costs of the services we are already providing to these neighborhoods.

To address this issue, we intend to implement a proactive annexation plan designed to gradually reverse this trend. Our goal is to annex both existing and future developments that impact city costs, ensuring that the City recoups the expenses associated with these developments.

Our plan will focus on three key areas:
1. **Established Neighborhoods**: acknowledging areas that are already developed and receiving city services but not paying property or sales tax to the City of Bryant.
2. **Neighborhoods in Early Development Stages**: Identifying and annexing neighborhoods that are still in the initial phases of development. Allowing the city to benefit from the substantial sales tax on construction material and provide more quality control requiring these developments to pass city inspection.
3. **Undeveloped Land Likely to be Developed Soon**: Proactively annexing land that is expected to be developed in the near future. Allowing for better comprehensive and streamlined planning for smart growth.

This strategic approach will help ensure that the City of Bryant can continue to thrive while maintaining the quality of services our residents expect and deserve.

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The City of Bryant is committed to communicating with the residents about this annexation plan every step of the way.

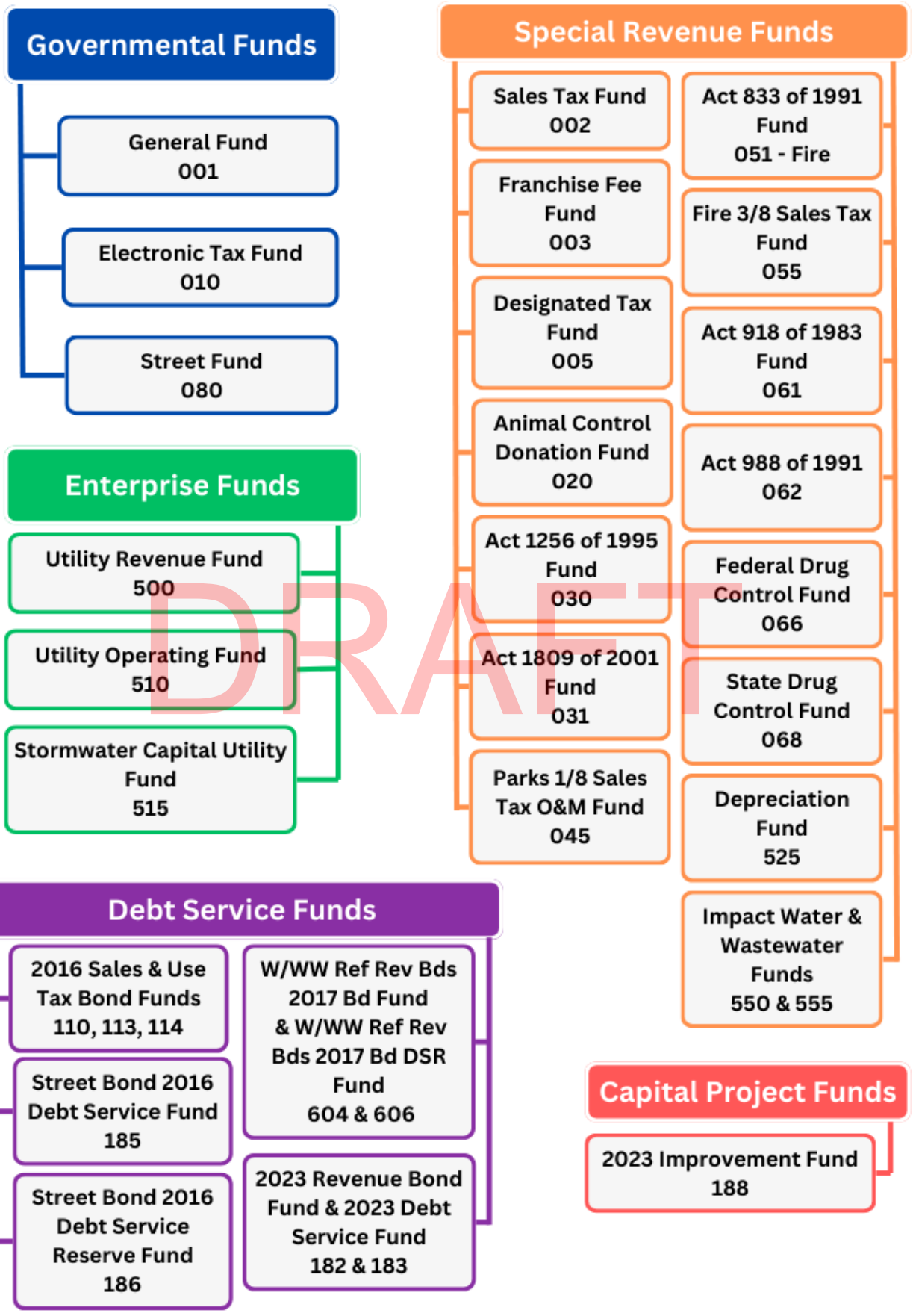
(1) Currently there exists over 1200 homes that lie within the Northern Extraterritorial Jurisdiction but outside the City Limits with another 4000 future homes possible. Extraterritorial jurisdiction (ETJ) refers to a designated area one mile outside of a city's incorporated boundaries where the city has limited regulatory authority. It's a buffer zone that allows a city to extend its influence beyond its corporate limits for future growth and development. Anticipated property tax for 1200 homes is estimated to be $160 per home for a total annual revenue of $192,000. 5000 homes would be $800,000. American households spend on average approximately $9500 annual on online purchases. At a 3% sales tax rate, 1200 homes would generate $342,000 sales tax annually, whereas 5000 homes would generate $1,425,000 annually. New construction sales tax on materials for homes is estimated at $5,500 per home.

(2) Public safety operates a mutual and automatic aid agreement with the County in the ETJ. Parks are also used heavily by county residents closest to the city limits. The city department that does not currently service these areas in any way is the Street Department - taking on these additional streets will provide issues for the street fund.

A sample of how these items might affect a four person family living in a $200,000 house is shown below:

3% increase to on line sales	$285	
Reduction to Sewer bill	($360)	
Millage increase	$160	
Reduction in Home Insurance	-100	(on avg. homeowners save $200-$300 with Class 1 ISO rating vs. a class 2)
Total	($15)	

FUND STRUCTURE ORGANIZATION CHART



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Governmental Funds

General Fund (001) is the city's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Electronic Tax Fund (010) is used to house payroll associated liabilities and sales taxes as they come in from the state. Any fund leftover in this fund over a period belong to another entity such as the state, county, employees, etc. This fund merely serves as a clearing fund.

Street Fund (080) is a special revenue fund to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street fund is financed by state turnback funds, and a portion of a state-wide 1/2 cent sales tax approved by the voters in July 2013.

Enterprise Funds

Utility Revenue Fund (500) is used to account for activities associated with collecting the revenues of water, wastewater, and stormwater via the monthly bill collections and the treatment and distribution of drinkable water to customers in department 0900.

Utility Operating Fund (510) is used to account for activities associated with collecting, treating, and disposing sewage from customers in department 0950.

Stormwater Utility Fund (515) is used to account for activities associated with completing major capital stormwater projects.

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Debt Service Funds

2016 Sales & Use Tax Bond Funds (110, 113, 114) These bonds were obtained to fund two Fire Stations, several Parks Projects and the Street connection from I30 to the Airport.

Street Bond 2016 Debt Service Fund (185) These bond funds were refunded in 2016 and the proceeds used to fund the on off ramp connecting I30 to the Street discussed above connecting I30 to the Airport and providing traffic relief along Reynolds Road.

Street Bond 2016 Debt Service Reserve Fund (186) is the Debt Bond Requirement for the 2016 Franchise Fee Funded Bonds.

W/WW Ref Rev Bds 2017 Bond Fund and W/WW Ref Rev Bond Debt Service Revenue Fund (604 & 606) hold money associated with the 2017 Water/Wastewater Revenue Bonds - These bonds have been refunded and used several times to fund various Water and Wastewater infrastructure needs.

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

Capital Project Funds

2023 Improvement Fund (188) were designated to be spent within three years of the 2023 Sales & Use Bond for the second half to the Parkway.

Special Revenue Funds

Sales Tax Fund (002) is where the initial deposits of sales tax collections from the state before being distributed to other funds. For audit purposes it is shown with the General Fund (001).

Franchise Fees (003) is where the initial deposit of franchise fees collected from utility companies before being distributed to other funds. For audit purposes, it is shown with the General Fund (001).

Designated Tax Fund (005) Bryant Ordinance no. 1996-08 (March 25, 1996) provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%)

Animal Control Donation (020) Bryant City Code 6.12.01 (2013) via Ordinance 2011-24 established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.

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

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

Park 1/8 Sales Tax O & M (045) Bryant City Code 12.32.01 (2013) levied a .125% sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.

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Act 833 of 1991 (051) Fire Equipment and Training fund is used to account for specific revenues per ACA 14-284-403, 404 which requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, initial capital construction or improvements of fire departments, insurance for buildings and utilities costs.

Fire 3/8 Sales Tax (055) Bryant City Code 2.36.07 (2013) levied a .375% sales and use tax to be used to operate and maintain; acquire apparatus and equipment, acquire, construct, improve, and expand facilities; to pay and secure repayment of fire department bonds

Act 918 of 1983 (061) ACA 12-41-701 established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.

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

Federal Drug Control (066) and State Drug Control (068) established that asset forfeitures resulting from drug offense cases should go to the arresting agency. These revenues shall only be used for law enforcement purposes.

Depreciation WW (525) holds money set aside each month by the Customer Service Management Group per the Bond Debt Covenants.

Impact Water and Wastewater Funds (550 & 555) holds money collected by Code Enforcement as well approximately $600 collected for Water and $500 for Wastewater.

Fund/Department Relationship

	Administration	Planning & Development	Animal Control	Courts	Parks & Recreation	Fire	Police	Street	Stormwater	Water	Wastewater
General Fund 001	X	X	X	X	X	X	X				
Sales Tax Fund 002	X	X	X	X	X	X	X				
Franchise Fee Fund 003	X	X	X	X	X	X	X				
Electronic Tax Fund 010	X	X	X	X	X	X	X	X	X	X	X
Animal Control Donation Fund 020			X								
Act 1256 of 1995 Fund 030				X							
Act 1809 of 2001 Fund 031				X							
Parks 1/8 Sales Tax O&M Fund 045					X						
Act 833 of 1991 Fund 051						X					
Fire 3/8 Sales Tax Fund 055						X					
Act 918 of 1983 Fund 061							X				
Act 988 of 1991 Fund 062							X				
Federal Drug Control Fund 066							X				
State Drug Control Fund 068							X				
Street Fund 080								X			
2016 Sales Tax Bond Funds 110, 113, 114					X	X		X			
2023 Bond Funds 182 & 183								X			
Street Bond 2016 Debt Funds 185 & 186								X			
2023 Improvement Fund 188								X			
Utility Revenue Fund 500										X	
Utility Operating Fund 510											X
Stormwater Capital Utility Fund 515									X		
Depreciation Fund 525										X	X
Water & Wastewater Impact Funds 550 & 555										X	X
2017 Bond Funds 604 & 606										X	X

DRAFT

City of Bryant, AR 2026 Budget Book

Summary of 2022 -2026 and Category Totals for Major Funds

Requested Revision I	Engineering	Admin	Planning	Animal Control	Court	Park	Fire	Police	Community Development*	General TOTAL	Street	Water/WW
Proposed 2022 Revenues	0	6,987,736	0	629,334	743,420	2,390,621	3,767,410	2,087,064	566,120	17,171,705	4,332,276	18,609,235
Proposed 2022 Expenses	47,910	1,143,474	0	791,845	509,826	2,820,934	4,772,165	6,267,374	752,709	17,106,238	5,583,919	25,121,271
Proposed 2022 Net	(47,910)	5,844,262	0	(162,511)	233,594	(430,313)	(1,004,755)	(4,180,310)	(186,589)	65,467	(1,251,643)	(6,512,036)

Requested Revision I		Admin (includes Eng)	Community Development*	Animal Control	Court	Park	Fire	Police	Community Development*	General TOTAL	Street	Water/WW/Storm(515)
Proposed 2023 Revenues	0	7,359,408	617,250	666,501	743,420	2,441,247	4,017,705	2,179,982		18,025,513	4,143,777	11,007,359
Proposed 2023 Expenses		1,113,333	758,379	799,618	692,857	2,993,511	4,910,676	6,597,139		17,865,513	4,534,758	11,647,885
Proposed 2023 Net	0	6,246,075	(141,129)	(133,117)	50,563	(552,264)	(892,971)	(4,417,157)	0	160,000	(390,981)	(640,526)

As Originally Adopted		Admin (includes Eng)	Planning & Development*	Animal Control	Court	Park	Fire	Police		General TOTAL	Street	Water/WW/Storm 515
Proposed 2024 Revenues	0	8,707,220	679,300	694,700	793,420	2,419,825	4,220,450	2,289,480		19,804,395	3,803,875	10,937,228
Proposed 2024 Expenses		1,061,262	725,608	843,555	669,695	3,008,409	5,768,521	7,676,783		19,753,833	6,440,945	10,399,192
Proposed 2024 Net	0	7,645,958	(46,308)	(148,855)	123,725	(588,584)	(1,548,071)	(5,387,303)	0	50,562	(2,637,070)	538,036
										*Planning and Code were combined in 2022, then in 2024 they became Planning and Dev.		
Proposed 2025 Revenues		8,979,440	676,800	708,452	743,420	2,491,525	4,333,338	2,113,635		20,046,610	4,210,360	12,706,260
Proposed 2025 Expenses		1,318,748	839,229	969,425	727,741	3,339,404	6,071,690	6,780,369		20,046,606	4,207,683	12,441,221
Proposed 2025 Net		7,660,692	(162,429)	(260,973)	15,679	(847,879)	(1,738,352)	(4,666,734)	0	4	2,677	265,039
Proposed 2026 Revenues		9,172,757	676,800	720,545	793,420	2,515,196	4,372,480	2,274,642	0	20,525,840	4,417,994	13,478,855
Proposed 2026 Expenses		1,118,540	840,433	1,049,133	736,225	3,423,153	6,216,816	7,141,392	0	20,525,691	4,526,157	13,494,193
Proposed 2026 Net		8,054,217	(163,633)	(328,588)	57,195	(907,957)	(1,844,336)	(4,866,750)	0	149	(108,163)	(15,338)

76% See below the percentage of general fund revenues made up by taxes. As noted elsewhere in this document the City needs to diversify its revenue streams.

Revenues	%'s of Total GF											
Rates on Utility Bills												11,480,397
Sales Tax (shown as Transfs)	76%	7,150,347	125,000	685,165		1,541,621	4,282,280	1,712,912		15,497,325	2,055,494	
Property Millage 4151	8%	1,639,220					55,700			1,694,920	2,361,000	
Other	16%	383,190	551,800	35,380	793,420	973,575	34,500	561,730		3,333,595	1,500	1,998,458
Total	100%	9,172,757	676,800	720,545	793,420	2,515,196	4,372,480	2,274,642	0	20,525,840	4,417,994	13,478,855
Expenses												
Personnel	75%	392,448	641,726	832,602	528,066	1,951,244	5,356,045	5,607,793	0	15,309,923	2,410,438	4,596,735
Building & Grounds	6%	42,400	7,863	37,458	23,176	801,006	223,602	170,418	0	1,305,923	236,458	847,775
Vehicle	3%	2,605	7,870	14,473	0	33,616	162,677	361,900	0	583,141	287,520	331,050
Supply	2%	10,260	3,500	16,850	12,200	98,300	162,990	44,950	0	349,050	533,916	3,056,502
Operations	2%	102,512	60,660	2,325	165,627	46,058	16,000	16,880	0	410,062	142,400	520,001
Professional Services	2%	127,000	43,820	34,500	4,100	159,050	1,000	10,000	0	379,470	541,750	577,200
Miscellaneous	2%	311,677	24,865	7,500	3,056	20,600	22,100	117,800	0	507,598	60,776	209,568
Intergovernmental Tsfr	0%	0	0	0	0	0	0	0	0	0	0	527,000
Contract/Don/Overlays/Reimb	2%	95,550	0	0	0	0	0	229,700	0	325,250	0	0
Bonds/Leases	4%	28,782	42,326	88,493	0	273,319	247,405	121,540	0	801,866	189,077	134,002
Capital Assets/Leases/Int Exp	3%	5,307	7,804	14,931	0	39,960	24,997	460,411	0	553,409	123,822	2,694,359
Total	100%	1,118,540	840,433	1,049,133	736,225	3,423,153	6,216,816	7,141,392	0	20,525,691	4,526,157	13,494,193

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Each month the City receives 3% of sales tax back from the State of Arkansas. This 3% is mandated by the Citizens via vote to be spent on the following listed categories. You can see from the charts above and below what a large percentage Sales Taxes make up of the overall total Revenues for the General Fund.

The chart below shows how the 3% sales tax above is allocated and budgeted for 2025.

	Monthly	Annually		
1% GF	570,971	6,851,648	6,780,620	71,028
1/8 Parks	71,371	856,456	847,578	8,878
3/8 Fire	214,114	2,569,368	2,542,733	26,635
4/8 Bond	285,485	3,425,824		
Animal 10%	57,097	685,165	678,072	7,093
Parks 10%	57,097	685,165	678,072	7,093
Fire 25%	142,743	1,712,912	1,695,155	17,757
Police 25%	142,743	1,712,912	1,695,155	17,757
Street 30%	171,291	2,055,494		
Total	1,712,912	20,554,944		156,241
Divided by 3	570,971	6,851,648		

Stormwater Related Cap in Street Fund also in 515 Fund

Street Cap	90,000
Total	90,000
Water Cap	889,908
WW Cap	1,639,837
Total W.WW	2,529,745

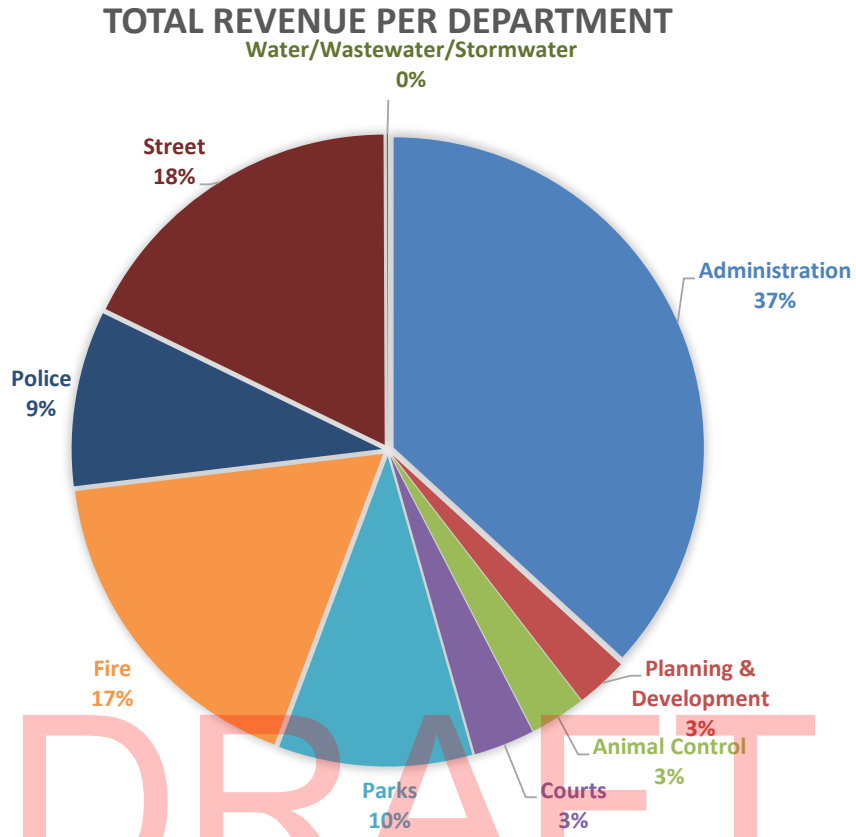
Plans for Fund Balances for the three major funds (General, Street, and Water/Wastewater) are shown above and on the Focus Area page 15. The City completed several projects in 2025. However, a few projects for both Street and Water/Wastewater were carried over via Purchase Order Encumbrances so separately adopted by Council and not in this budget. Any planned dipping into Fund Balances is the result of Capital Plans. Street adopted capital plans for $xxx,xxx in this budget and Water/Wastewater adopted plans for $240,000/ (plus $xxxx of depreciation expense as well). Note further that some one time capital projects will be requested out of General Fund savings in January of 2026 after this initial budget was adopted. Council wisely waited to see how the year ended before approving these projects. Council and the Administration has followed this process for the past several years.

		2% over Aug
		1,679,325
		33,587
		1,712,912
1,712,912	20,554,940	6,851,647

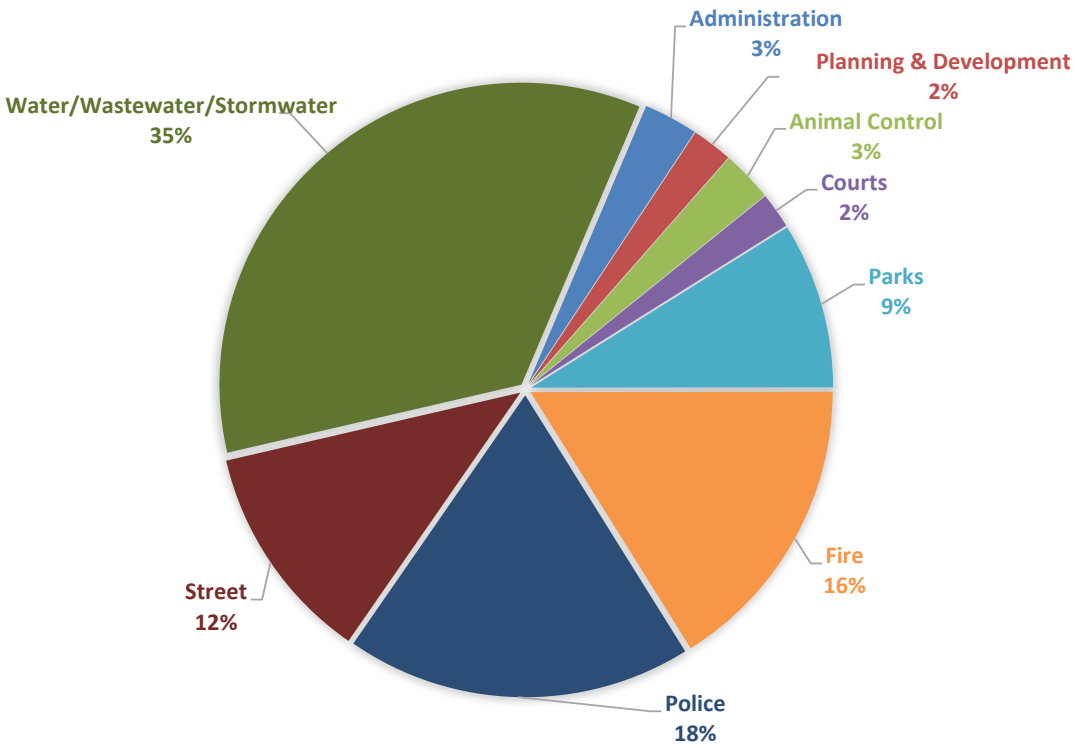
City of Bryant, AR 2026

Budget Book

Summary of 2020 -2022 and Category Totals for Major Funds



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City Wide Revenue Overview

GFOA recommends long-range operating financial plans to help cities identify trends and potential impacts. The following General Fund Forecast and City Wide Revenue Review pages attempt to address this recommendation. The next page is a forecast of the General Fund through 2030 based off a look back to 2022. The city took the historical averages of increases over the last three years and used these to forecast out the next five years. The outcome is what was expected - i.e. the city 's expenses are outpacing its revenues. For the past several years the Finance Department has been advising the Mayor and Council that revenue sources need to be diversified and increased. With the new Mayor entering office in March of 2024 he began to work on this issue and has encouraged the Finance department to include the next page after the forecast. This page is a review of the revenues sources and amounts over the past decade and a list of the possible other areas/ ways to increase revenues over the next three to five years.

Note further on 2/13/25 that Council voted to ask the citizens in a general election about paying off the 2016 debt and extending the sales and use tax to fund an entertainment venue. This in theory would increase economic development and increase associated revenues such as sales tax, property tax and franchise fees, etc.

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City of Bryant, AR 2026
Budget Book

City Wide Revenue Review

		Admin	*Planning & Development*	*Animal Control*	*Court*	*Park*	*Fire*	*Police*	*General TOTAL*	*Street*
	76%	See below the percentage of general fund revenues made up by taxes.					As noted elsewhere in this document the City needs to diversify its revenue str			
Revenues	%'s of Total GF									
Sales Tax (shown as Transfers)	76%	7,150,347	125,000	685,165		1,541,621	4,282,280	1,712,912	15,497,325	
Fees	7%		550,800	24,380		816,875	19,500		1,411,555	
Property Millage 4151	8%	1,639,220					55,700		1,694,920	
Fines	3%			6,000	582,900			780	589,680	
SRO Contract/Grants	3%			5,000		154,700		555,200	714,900	
State Turnback 4150	0%								0	
Interest Revenue	2%	380,000							380,000	
Other/Misc.	1%	3,190	1,000		210,520	2,000	15,000	5,750	237,460	
Total	100%	9,172,757	676,800	720,545	793,420	2,515,196	4,372,480	2,274,642	20,525,840	0

Each month the City receives 3% of sales tax back from the State of Arkansas. This 3% is mandated by the Citizens via vote to be spent on the following listed categories. You can see from the charts above and below what a large percentage Sales Taxes make up of the overall total Revenues for the General Fund.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues and other changes in net position - Governmental Activities (excerpt from the annual audit)										
Sales Tax	12,906,179	12,282,240	13,324,849	13,853,391	14,566,568	15,814,860	18,216,389	19,175,391	19,412,887	
Property Taxes	2,135,035	2,134,743	2,197,526	2,160,852	2,345,059	2,412,537	2,539,752	2,825,754	3,091,199	
Franchise Fees/Turnback	1,420,096	1,299,512	1,077,234	1,325,949	1,317,696	1,304,543	1,454,487	1,555,798	1,589,032	
Investment earnings	31,151	19,344	195,141	578,545	290,333	56,631	4,856	51,708	693,987	
Transfers / Note Proceeds/Sale of assets	(522,582)	40,107,315	-	-	(499,997)	-	-	32,820	(1,343,083)	
Charges for Services	3,711,434	2,956,829	3,258,705	6,279,042	3,797,954	3,671,950	6,386,701	4,534,166	3,983,213	
Grants / Contributions	46,239	70,690	39,598	276,300	34,409	99,510	2,202,820	3,253,586	4,220,925	
Total	19,727,552	58,870,673	20,093,053	24,474,079	21,852,022	23,360,031	30,805,005	31,429,223	31,648,160	-

City of Bryant Revenue Sources & Financial Considerations

Sales Tax
Like many cities in Arkansas, Bryant relies heavily on sales tax revenue to fund its general and street operations. Property values and corresponding millage rates in the state are significantly lower than the national average, which presents financial challenges.
One major issue with this dependence on sales tax is its unpredictability. Sales tax revenue fluctuates with both local and national economic conditions, making it difficult to forecast on an annual basis.
While the current city administration has no plans to increase the overall sales tax rate, it is considering reallocating the existing tax revenue. Currently, 1% of sales tax revenue is undesignated, while 3/8 of another 1% is allocated to the Fire Department—without a similar designation for the Police Department. The administration is exploring the possibility of putting a proposal to the voters to modify these allocations, reducing the undesignated portion and increasing the funding specifically for the Police Department to better align with community priorities.
For more details, see the **Focus Areas** on **page 15** of this document.

Fees
The second-largest revenue source for the general fund comes from various city fees. Each year, the city includes an appendix listing these fees to assist department heads in their annual review. This year's fee schedule can be found on **pages 93-95**.
Bryant continuously reviews fee structures in surrounding cities to ensure its rates remain competitive while covering associated costs where possible.

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Millage Rate
By **summer 2025**, city management hopes to present a proposal to the City Council for adding a **dedicated mill** for Fire and Police pensions. Combined with the proposed adjustments to sales tax allocations, this would create a more sustainable funding structure for public safety—an area that citizens have identified as a top priority.
Arkansas law allows cities to allocate **1 mill** for Fire and Police Pensions without requiring a public vote. This could generate approximately **$415,000** in revenue, which, while not covering the full **$1.2 million** in pension costs, would help offset expenses and free up funds for much-needed facility maintenance.

State Turnback Funds
The city receives **monthly state turnback funds**, with allocations based on population counts. One way to increase this revenue stream is through annexation, as higher population numbers translate into greater state funding.

Stormwater Rates
One of the most pressing revenue challenges involves funding stormwater repairs and maintenance. As an **Enterprise Fund** item, stormwater revenue is not included in the general fund.
As of **September 20, 2024**, the city is nearing completion of a **Stormwater Feasibility Study**. The study is expected to show that the city's current flat stormwater rates—**$3.00 for residential properties** and **$6.00 for commercial properties**—are insufficient to meet the city's stormwater infrastructure needs.
Many cities across the U.S. base stormwater fees on **permeable surface area**, ensuring a more equitable distribution of costs. If Bryant adopts a similar model, it would provide a long-term funding solution for stormwater maintenance, education, and improvements. Historically, these projects have been funded through a mix of fees, grants, and **ARPA funds**, but a sustainable revenue stream is needed moving forward.

Annexation
Shortly after taking office, **Mayor Treat** initiated discussions with committee and council members regarding an **official City Annexation Policy**. Since Bryant is bordered by **Benton (west)** and **Alexander (east)**, most future annexation opportunities lie **to the north**—with limited expansion potential to the south due to the proximity of **Bauxite**.
The city is considering strategic annexation efforts as outlined in the **Economic Forecast** on **page 32**. While annexation often results in short-term financial losses, long-term revenue growth occurs in two key areas:

Initial Development Phase – Revenue from building supplies and new neighborhood construction

Population Growth – Higher census counts increase **State Turnback** allocations
The goal is to expand the city's borders to **align more closely with the Bryant School District boundaries**. Many families in these areas already feel connected to Bryant and utilize city services, including **fire and police protection, parks, senior centers, and youth programs**. However, without annexation, the city does not receive the necessary revenue to support these services.
For more details, see the **Annexation Policy Draft** on **page 24**.

Advertising & Promotion (A&P) Tax
Bryant previously had an **A&P tax** in **2018-2019**, but it was discontinued—a decision that the administration and finance department believe reduced revenue diversification.
During its implementation, the A&P tax helped maintain city parks and fund community activities for **two years**. Surrounding cities continue to collect A&P taxes, which, under Arkansas law, can only be used to fund **parks and city advertising**. The tax is typically applied at **up to 4% on prepared food and hotel stays**.
The administration plans to **reintroduce the A&P tax proposal** for a public vote during the **May 2027 Special Election**. The goal is to educate residents on how these funds can enhance city services—while much of the tax revenue would come from visitors traveling along the **Highway 130 corridor**.

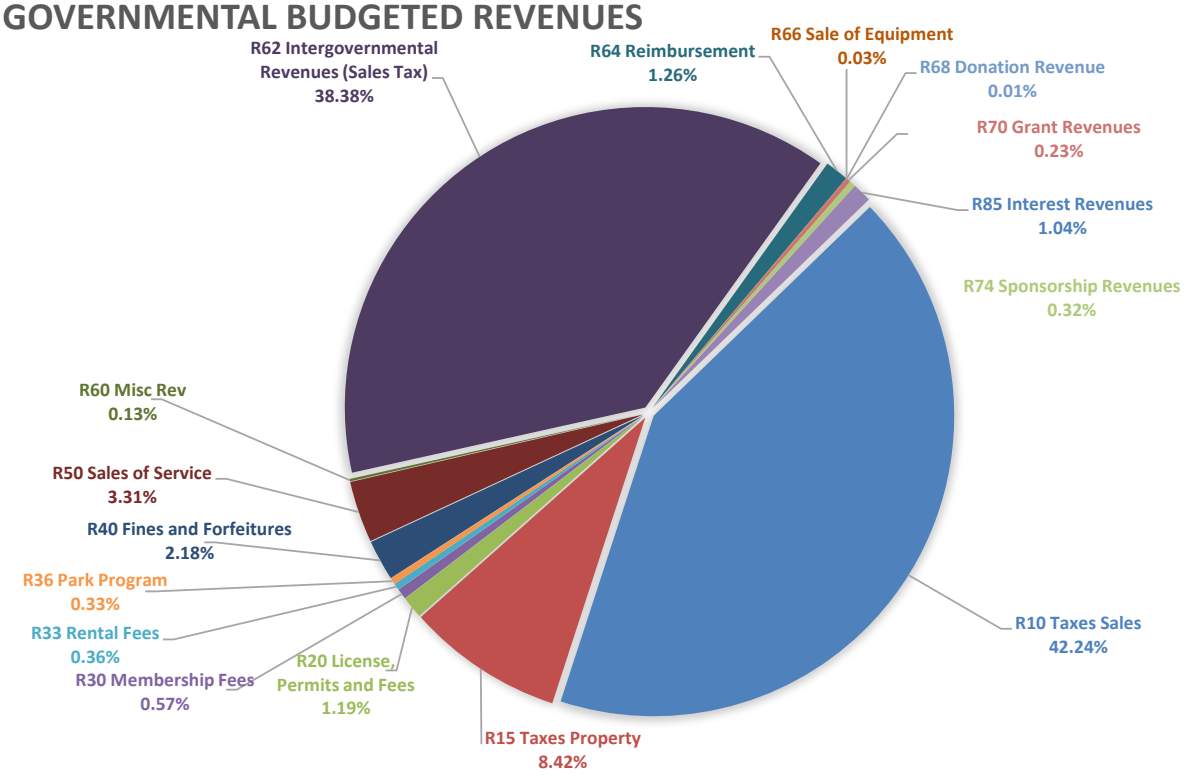
Impact Fees
The city is conducting a **comprehensive review of impact fees in 2025**.
Impact fees are assessed on **new developments** to help fund increased services resulting from growth. These fees could potentially provide funding for **Fire, Police, Animal Control**, and other essential services. A study was initiated in **2024**, with findings expected to be shared with the **City Council and residents in 2025**.

Grants & Other Funding Sources
(See **pages 53-55** for detailed grant information.)
In recent years, Bryant has been fortunate to secure **$7 million in Metroplan grants** for completing **the Parkway** and **$4.3 million in ARPA funds** for **water, wastewater, and stormwater projects**.
However, as these grant-funded projects wrap up, it will be increasingly important for the city to diversify and expand its revenue streams to meet the growing expectations of residents.

Category	Accounts	Budgeted Amounts	Enterprise/ Governmental
R20 License, Permits and Fees	4200-4258	105,000	E
R50 Sales of Service	4504-4569	13,361,698	E
R60 Misc Rev	4600	55,000	E
R62 Intergovernmental Revenues	4625-4632	2,370,458	E
R64 Reimbursement	4640-4560	100,000	E
R66 Sale of Equipment	4900	0	E
R85 Interest Revenues	4850	2,000	E
E01 Personnel	5000-5070	4,596,735	E
E10 Building & Grounds	5102-5145	847,775	E
E20 Vehicles	5200-5225, 5240	331,050	E
E30 Supplies	5300-5380	3,056,502	E
E40 Operations	5405-5547	520,001	E
E55 Prof Services	5550-5593	637,200	E
E60 Misc	5600-5650	209,568	E
E62 Intergovernmental Transfers	5625-5642	2,420,458	E
E68 Contract/Donations	5680-5682	0	E
E70 Grant	5700-5705	0	E
E72 Bond Expense includes Int Exp	5722	300,614	E
E80 Capital Assets/Debt/Leases and Overlays	5800-5910	2,529,748	E
R10 Taxes Sales	4656	20,477,096	G
R15 Taxes Property	4150-4152	4,083,920	G
R20 License, Permits and Fees	4200-4258	576,680	G
R30 Membership Fees	4300-4323	277,475	G
R33 Rental Fees	4332-4354	174,450	G
R36 Park Program	4259-4260, 4360, 4390	162,200	G
R40 Fines and Forfeitures	4400-4428	1,058,930	G
R50 Sales of Service	4500-4534	1,605,750	G
R60 Misc Rev	4600, 4602, 4394, 4650	62,960	G
R62 Intergovernmental Revenues (Sales Tax)	4626-4629	18,607,136	G
R64 Reimbursement	4640, 4560	610,000	G
R66 Sale of Equipment	4900	15,000	G
R68 Donation Revenue	4680, 4682	2,500	G
R70 Grant Revenues	4700-4705	111,200	G
R74 Sponsorship Revenues	4740-4742	154,700	G
R85 Interest Revenues	4850	502,000	G
E01 Personnel	5000-5070	17,725,560	G
E10 Building & Grounds	5102-5145	1,542,381	G
E20 Vehicles	5200-5225	870,661	G
E30 Supplies	5300-5380	882,966	G
E40 Operations	5405-5547	1,105,512	G
E55 Prof Services	5550-5593	923,720	G
E60 Misc	5600-5650	752,374	G
E62 Intergovernmental Transfers	5625-5642	18,465,013	G
E68 Contract/Donations	5680-5682	95,550	G
E70 Grant	5700-5705	101,700	G
E72 Bond Expense includes Int Exp	5722	5,637,078	G
E80 Capital Assets/Debt/Leases and Overlays	5800-5910	529,914	G

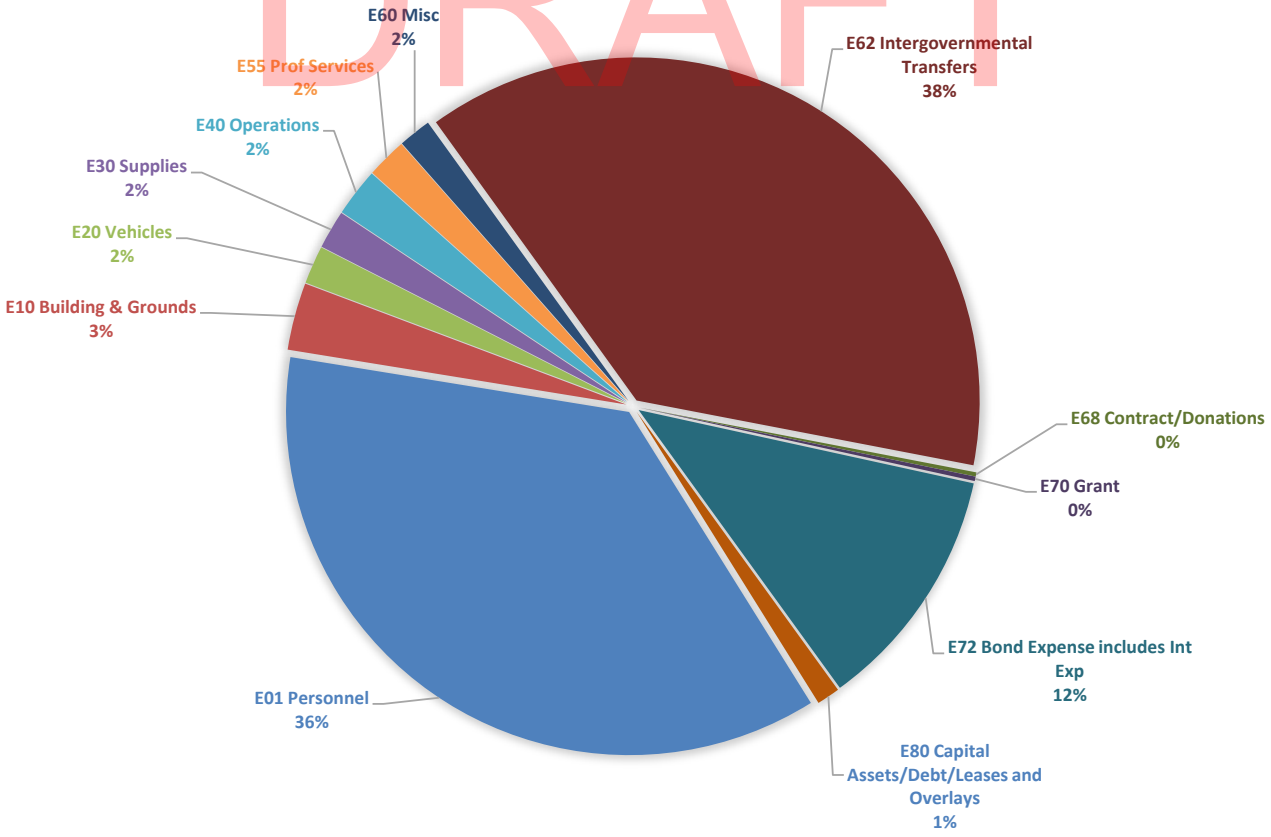
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GOVERNMENTAL BUDGETED REVENUES

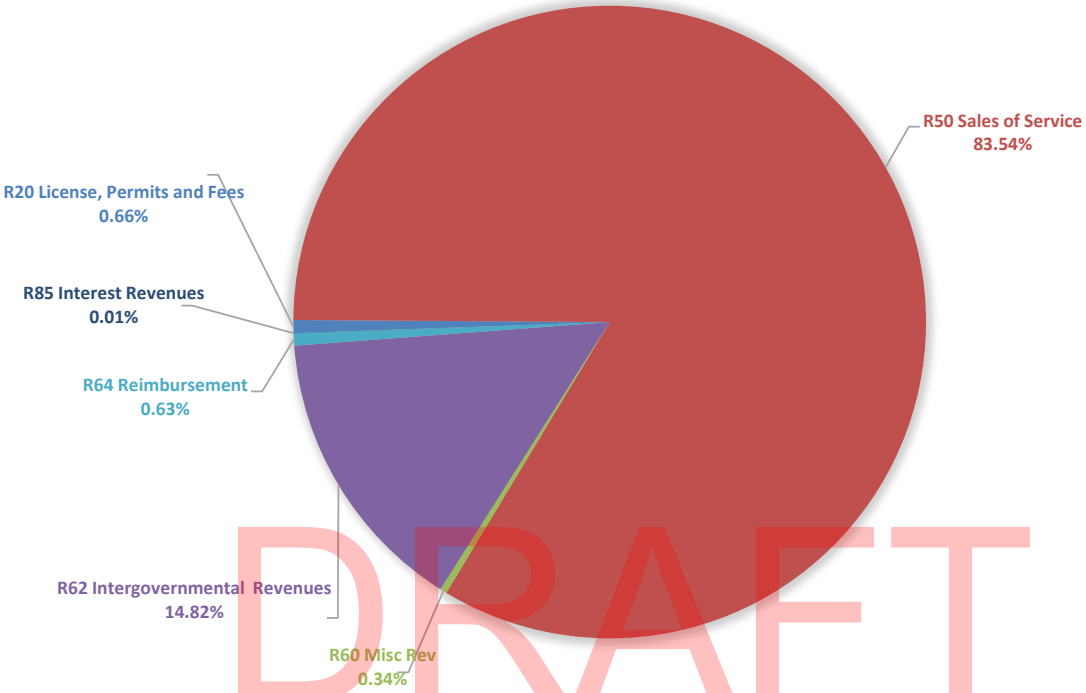


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GOVERNMENTAL BUDGETED EXPENDITURES

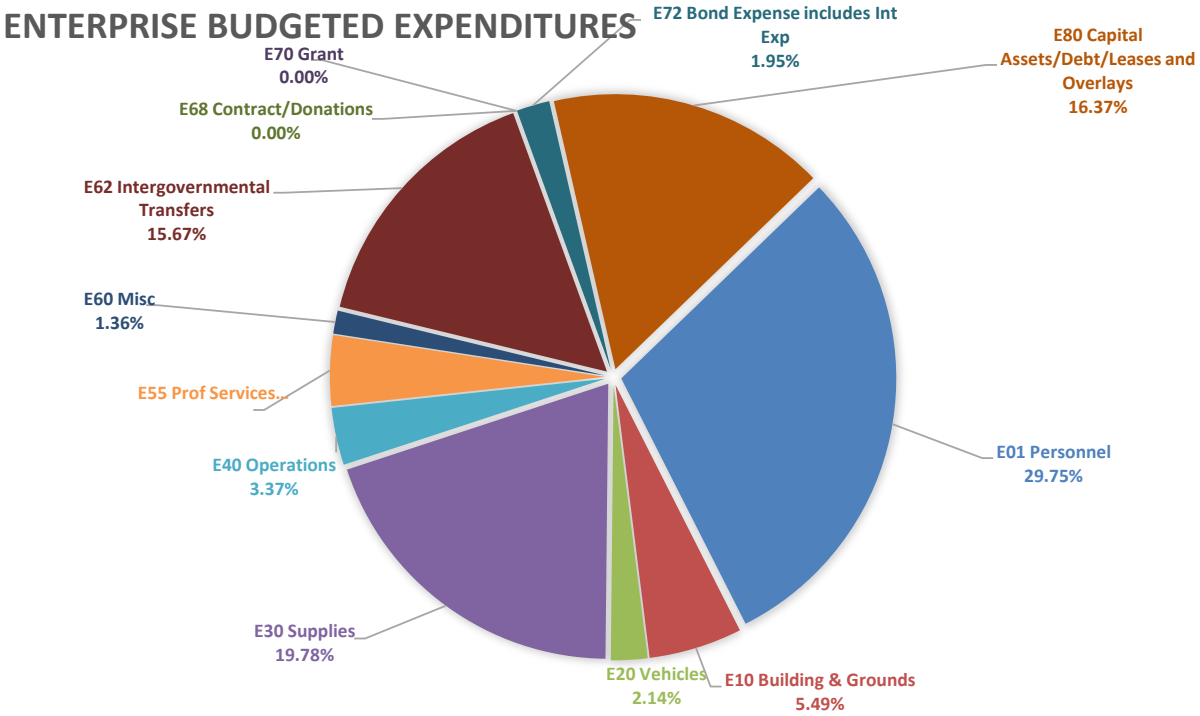


ENTERPRISE BUDGETED REVENUES



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ENTERPRISE BUDGETED EXPENDITURES



CITY OF BRYANT *grants*

7

Grants Received in 2025

Metroplan Transportation Alternatives Program (TAP)
Blue & You Foundation Mini Grant
Metroplan Climate Pollution Reduction Grant (CPRG)
AR Association of Chiefs of Police Bulletproof Vest Reimbursement
Assistance to Firefighters Grant (AFG)
Metroplan Surface Transportation Block Grant (STBG)
Law Enforcement Mental Health & Wellness Act (LEMHWA)

Total Received $2,820,476.36

ALCOA TO MILLS PARK TRAIL & RENOVATION

Awarded: $320,000 **Match: $80,000**

The Alcoa to Mills Park Trail project will create a 12 foot wide multi-use path linking Mills Park to Alco Park, which connects directly to the Bryant Parkway Trail. Running from the south side of Alcoa Park on Shobe Road to Mills Park Road, this connection enhances recreational and transportation options. To support this connection, the heavily used Mills Park Trail will also be resurfaced to improve safety, accessibility, and long-term usability. The Metroplan TAP grant was awarded to cover construction cost overruns associated with the project and to assist with the Mills Park Trail overlay.

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CITY OF BRYANT LIFE-SAVING AED PROJECT

Awarded: $2,090

Grant funds from the Blue & You Foundation Mini Grant supported the purchase of the City's first Automated External Defibrillator (AED) at Bryant City Hall. The AED was installed in the Court Room, a central and highly utilized space. This project filled a critical safety gap, ensuring City Hall is prepared to respond to emergencies.

BRYANT PARKWAY TRAIL CONSTRUCTION

Awarded: $1,760,000 **Match: $440,000**

The Bryant Parkway Trail will link two existing sections of the Bryant Parkway multi-use trail, beginning near Raymar Road, crossing the I-30 corridor via the overpass, and extending to Highway 5. This project will provide a safe, dedicated route for pedestrians and cyclists, improving access between the North and South sides of Bryant. The Metroplan CPRG was funded to support the project's construction phase.

BULLETPROOF VEST REIMBURSEMENT

Awarded: $1,000

Through the Arkansas Association of Chiefs of Police Bulletproof Vest Reimbursement Program, the City was awarded $1,000. The program provides $250 per vest for up to four vests each year, helping to reduce the costs for essential protective gear used by Bryant police officers.

FIRE DEPARTMENT SCBA UNITS

Awarded: $363,636.36 **Match: $36,363.64**

The Bryant Fire Department received funding from the Assistance to Firefighters Grant (AFG) to purchase 40 self-contained breathing apparatus (SCBA) units. Each unit includes two air cylinders, an air pack, and a face mask, enhancing firefighter safety in toxic, high-heat, and other hazardous environments.

HILLDALE-MIDLAND CONNECTOR TRAIL

Awarded: $180,000 **Match: $45,000**

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The Hilldale-Midland Connector Trail is a proposed 1.05 mile, 12 foot wide multi-use trail connecting Hilldale Road to Midland Park. This trail will provide a vital link between community destinations, including the Oak Glenn and Kings Crossing subdivisions, Parkway Elementary School, and Midland Park. The Metroplan STBG was awarded to cover the design phase cost overrun and right-of-way acquisition costs.

BRYANT POLICE DEPT. MENTAL HEALTH, WELLNESS, & FAMILY SUPPORT INITITIAVE

Awarded: $193,750.00

The Bryant Police Department received funding from the Law Enforcement Mental Health and Wellness Act (LEMHWA) grant to hire a full-time, in-house mental health counselor for a two-year period. The counselor will provide confidential support to Bryant Police Department personnel and their families, helping to reduce stigma, prevent suicide, and promote a culture of wellness and resilience.

Potential Grants

ALCOA 40 PARK FIELD LIGHTS

Applied for new field lights for the lacrosse field and two softball fields at Alcoa 40 Park.

Applied For: $420,000
Match: $105,000

BISHOP PARK LIGHTS

Applied to install 32 light fixtures throughout Bishop Park to enhance visibility, safety, and evening use of the park.

Applied For: $238,064
Match: $59,516

POLICE DEPT. HIRING PROGRAM

Applied to add four new officer positions with federal support covering part of their salary and benefits over a three-year period.

Applied For: $500,000
Match: $440,368

General Fund Budget Forecast

001, 002, 003 Fund Revenue	2022 Audited Actuals	2023 Audited Actuals	2024 Current Budget	2025 Proposed Budget	2026	2027	2028	2029	2030
Taxes	$ 7,366,326	$ 7,770,797	$ 8,411,920	$ 8,467,520	$ 8,874,023	$ 9,300,041	$ 9,746,511	$ 10,214,415	$ 10,704,781.69
Fees & Permits	$ 474,926	$ 476,832	$ 584,300	$ 576,680	$ 618,268	$ 662,856	$ 710,659	$ 761,909	$ 816,855.67
Membership, Rental Fees, Park Programming	$ 516,251	$ 565,750	$ 605,425	$ 605,925	$ 639,622	$ 675,192	$ 712,741	$ 752,378	$ 794,219.31
Grant Revenues	$ 23,103	$ 215,177	$ 233,700	$ 26,700	$ -	$ -	$ -	$ -	$ -
Reimbursements	$ 542,542	$ 646,957	$ 518,000	$ 547,000	$ 518,000	$ 518,000	$ 518,000	$ 518,000	$ 518,000.00
Sales of Service	$ 1,735,995	$ 1,782,958	$ 1,537,700	$ 1,556,500	$ 1,537,700	$ 1,537,700	$ 1,537,700	$ 1,537,700	$ 1,537,700.00
Fines & Forfeitures	$ 480,510	$ 422,013	$ 539,680	$ 539,680	$ 567,938	$ 597,676	$ 628,971	$ 661,905	$ 696,562.72
Investment Earnings	$ 476	$ 187,033	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000.00
Misc. *	$ 828,219	$ 623,508	$ 330,609	$ 233,220	$ 330,000	$ 330,000	$ 330,000	$ 330,000	$ 330,000
Total Revenues	$ 11,968,349	$ 12,691,025	$ 13,061,333.92	$ 12,853,225.00	$ 13,385,551.18	$ 13,921,465.26	$ 14,484,582.10	$ 15,076,306.96	$ 15,698,119.39

001, 002, 003 Fund Expenditures	2022 Audited Actuals	2023 Audited Actuals	2024 Current Budget	2025 Proposed Budget	2026	2027	2028	2029	2030
Personnel Expense	$ 11,916,650	$ 13,133,935	$ 14,934,925	$ 14,653,572	$ 15,730,299	$ 16,886,142	$ 18,126,915	$ 19,458,859	$ 20,888,671.88
Building & Grounds Exp	$ 1,328,142	$ 1,366,612	$ 1,360,016	$ 1,226,299	$ 1,250,825	$ 1,275,841	$ 1,301,358	$ 1,327,385	$ 1,353,933.05
Vehicle Expense	$ 643,895	$ 599,819	$ 596,490	$ 536,680	$ 547,414	$ 558,362	$ 569,529	$ 580,920	$ 592,538.46
Supply Expense	$ 300,805	$ 430,944	$ 355,459	$ 379,010	$ 419,909	$ 465,220	$ 515,422	$ 571,040	$ 632,660.86
Operations Expense	$ 211,298	$ 317,574	$ 362,512	$ 386,668	$ 478,323	$ 591,703	$ 731,958	$ 905,459	$ 1,120,085.50
Professional Services	$ 357,143	$ 328,408	$ 355,165	$ 367,620	$ 372,042	$ 376,517	$ 381,046	$ 385,629	$ 390,267.67
Miscellaneous Expense	$ 362,537	$ 434,010	$ 403,125	$ 641,517	$ 794,914	$ 984,990	$ 1,220,516	$ 1,512,361	$ 1,873,989.37
Reimbursement	$ 66,194	$ 255,712	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -
Donation Expense	$ 90,000	$ 96,017	$ 96,017	$ 95,550	$ 96,017	$ 96,017	$ 96,017	$ 96,017	$ 98,001.09
Grant Expense	$ 31,395	$ 19,533	$ 33,700	$ 33,700	$ 37,603	$ 41,959	$ 46,818	$ 52,241	$ 58,291.86
Bond Expense	$ 989,437	$ 842,395	$ 1,000,773	$ 812,601	$ 1,454,406	$ 2,596,570	$ 3,701,765	$ 4,516,009	$ 4,292,271.19
Capital Assets	$ 2,030,448	$ 2,246,856	$ -	$ 2,748,000	$ -	$ -	$ -	$ -	$ -
Interest Expense	$ 99,507	$ 135,872	$ 139,790	$ 190,497	$ 308,893	$ 438,377	$ 580,917	$ 738,939	$ 925,404.49
Total Expenses	$ 18,427,451	$ 20,207,687	$ 19,642,973	$ 22,071,714	$ 21,490,644	$ 24,311,698	$ 27,272,262	$ 30,144,859	$ 32,226,115

001, 002, 003 Fund Other Financing Sources (Uses)	2022	2023	2024	2025	2026	2027	2028	2029	2030
Loan Proceeds for Public Safety	$ 822,779.00	$ -	$ -	$ 2,250,000.00	$ -	$ -	$ -	$ -	$ -
Transfers in	$ 13,239,328	$ 14,358,546	$ 14,677,400	$ 14,951,384	$ 15,576,407	$ 16,227,558	$ 16,905,929	$ 17,612,659	$ 18,348,932.71
Transfer out	$ (6,758,522)	$ (7,371,496)	$ (7,925,321)	$ (7,763,730)	$ (8,140,110)	$ (8,534,737)	$ (8,948,495)	$ (9,382,311)	$ (9,837,158.97)
Total Revenues	$ 7,303,585	$ 6,987,051	$ 6,752,079	$ 9,437,654	$ 7,436,297	$ 7,692,821	$ 7,957,435	$ 8,230,348	$ 8,511,774
Changes in fund balances	$ 844,483	$ (529,612)	$ 170,440	$ 219,165	$ (668,796)	$ (2,697,412)	$ (4,830,245)	$ (6,838,204)	$ (8,016,222)
Fund Balance - beginning	$ 12,164,159.00	$ 13,008,642	$ 13,008,642	$ 13,179,082	$ 13,398,247	$ 12,729,451	$ 10,032,039	$ 5,201,794	$ (1,636,411)
Fund Balance - ending	**$ 13,008,642**	**$ 12,479,030**	**$ 13,179,082**	**$ 13,398,247**	**$ 12,729,451**	**$ 10,032,039**	**$ 5,201,794**	**$ (1,636,411)**	**$ (9,652,633)**

Known Factors

2026 - New Fire Truck Payment Deferment Ends (4 months in 2026 $256,683.16, 12 months for 2027 & 2028 $770,049.48, 8 months in 2029 $513,366.32 (in bond expense until payment schedule received)

2025 Loan Proceeds - New Amendment 78 for $2 mil + matching capital assets

	Principal	Interest
2025	$ 407,386.66	$ 88,320.66
2026	$ 425,380.82	$ 70,326.50
2027	$ 444,169.79	$ 51,537.54
2028	$ 463,788.65	$ 31,918.67
2029	$ 484,274.08	$ 11,433.25

2022 Amend 78 for Police Training Facility, improvements to Tennis Court, and AC vehicle end March 1 - $194,849.64 per year ($146,137.23 in 2027)

2020 Police Tower Loan ends November 2024 - subtracted $421,020 from Bond Expense & $4,921 in Interest Expense

2023 Fire Note Payments for Fire Truck Loan beginning in 2023 end in September 2028 - $200,215.32 per year ($50,053.83 in 2026)

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Forecast Pg 2

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Forecast Pg 3

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The use of Long Term Debt or Bonds is an essential item to many municipalities to allow them to fund larger more costly projects. Similar to individual financing a car, bonding allows city's to spread the expense of an item over the life of the item. In many cases city's assets like roads and water plants have thirty plus year life spans.

Amendment 62 to the Arkansas constitution limits City General Obligation Debt (GO) to a limit of less than 20% of that area's assessed property values. The City of Bryant has no long term (more than 5 years) GO Debt. Its debt on the following pages is tied to specific revenue sources such as sales tax, franchise fees or water and sewer rates.

The Enterprise Debt Issuances are Revenue Bond Debt. Prior to issuing enterprise fund bonds, an analysis of current revenues and expenses is conducted to determine the revenues required to support a bond issue.

TOTAL CITY DEBT PAYMENTS			
Year	Total Govt	Total Bus.	Total City
Original Par	42,585,000	25,293,810	67,878,810
2026	1,593,623	1,200,424	2,794,047
2027	1,690,435	1,442,937	3,133,372
2028	2,392,485	1,523,235	3,915,720
2029	2,389,010	1,535,677	3,924,687
2030	2,391,748	1,548,160	3,939,908
2031	2,392,623	1,555,470	3,948,092
2032	2,388,707	1,572,977	3,961,684
2033	2,391,923	1,585,143	3,977,065
2034	2,387,832	1,401,393	3,789,225
2035	2,390,301	683,504	3,073,805
2036	2,391,041	561,239	2,952,280
2037	2,394,198	316,580	2,710,778
2038	2,389,660	314,352	2,704,012
2039	2,388,269	81,956	2,470,225
2040	2,334,769	82,729	2,417,498
2041	1,149,660	83,516	1,233,176
2042	1,152,960	84,317	1,237,277
2043	1,149,960	85,132	1,235,092
2044	1,149,785	85,961	1,235,746
2045	1,152,195	86,805	1,239,000
2046	1,152,925	87,664	1,240,589
2047	1,151,975	81,127	1,233,102
2048	1,149,345	0	1,149,345
2049	1,149,930	0	1,149,930
2050	1,148,625	0	1,148,625
Total	45,813,982	16,000,297	61,814,279

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Amendment 78 of the Arkansas constitution governs short term (less than 5 years) government borrowing and limits it to 5% of the assessed value of the property located within the City.

The limites for both Amendments 62 and 78 are reviewed each year in the Annual Audit in the Statistical section, debt capacity.

Governmental Debt									
Series	2016B			2016			2023		Total Govt
Type	Sales and Use Tax Bonds			Franchise Fee Rev Impro			Franchise Fee Rev		
	12/1/2016			3/31/2016			5/31/2023		
Original Par	21,080,000			10,625,000			10,880,000		42,585,000
Year	Annual Prin (12/1)	Interest Rate	Interest	Annual Prin (2/1)	Interest Rate	Interest	Principal	Interest	
2026		1.875%	444,306	395,000.00	2.500%	241,206.26	70,000	443,110.00	1,593,623
2027	95,000	3.50%	444,306	405,000.00	3.000%	230,193.76	75,000	440,935.00	1,690,435
2028	800,000	3.50%	440,981	420,000.00	3.000%	217,818.76	75,000	438,685.00	2,392,485
2029	825,000	3.75%	412,981	430,000.00	3.000%	205,068.76	80,000	435,960.00	2,389,010
2030	860,000	3.75%	382,044	445,000.00	3.000%	191,943.76	80,000	432,760.00	2,391,748
2031	890,000	4.00%	349,794	460,000.00	3.000%	178,368.76	85,000	429,460.00	2,392,623
2032	925,000	4.00%	314,194	475,000.00	3.375%	163,453.13	85,000	426,060.00	2,388,707
2033	965,000	4.00%	277,194	490,000.00	3.375%	147,168.75	90,000	422,560.00	2,391,923
2034	1,000,000	3.125%	238,594	505,000.00	3.375%	130,378.13	95,000	418,860.00	2,387,832
2035	1,030,000	3.125%	207,344	525,000.00	3.375%	112,996.88	100,000	414,960.00	2,390,301
2036	1,065,000	3.125%	175,156	540,000.00	3.375%	95,025.00	105,000	410,860.00	2,391,041
2037	1,100,000	3.125%	141,875	560,000.00	3.625%	75,762.50	110,000	406,560.00	2,394,198
2038	1,130,000	3.125%	107,500	580,000.00	3.625%	55,100.00	115,000	402,060.00	2,389,660
2039	1,165,000	3.125%	72,188	605,000.00	3.625%	33,621.88	115,000	397,460.00	2,388,269
2040	1,145,000	3.125%	35,781	625,000.00	3.625%	11,328.13	125,000	392,660.00	2,334,769
2041							775,000	374,660.00	1,149,660
2042							810,000	342,960.00	1,152,960
2043							840,000	309,960.00	1,149,960
2044							875,000	274,785.00	1,149,785
2045							915,000	237,195.00	1,152,195
2046							955,000	197,925.00	1,152,925
2047							995,000	156,975.00	1,151,975
2048							1,035,000	114,345.00	1,149,345
2049							1,080,000	69,930.00	1,149,930
2050							1,125,000	23,625.00	1,148,625
Total	12,995,000		4,044,238	7,460,000		2,089,434	10,810,000	8,415,310	45,813,982
Insurance	No			No			No		
Current Rating	A+			A			A		
Call Date	12/1/2026			8/1/2021			8/1/2028		
City Fund #	110-114, 187			185, 186		185,186	182, 183, 188		
Starting in 2021 Enterprise Rent Arrangements were made for the Police and Com Dev, Eng, Animal, Parks and Fire Fleets									
* Approximately, so low because started new lease with Enterprise and delays happened due to COVID.									

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Multi Year or Amendment 78 Borrowing (Approx. total of both Principal and Interest)									
Year	2021	2022	2023	2024	2025	2026	2027	2028	2029
PD Fleet 21	*50000	335952	335952	335952	374492	350085	127277		
PD Fleet 24					107783	108322	108323	108322	26127
IT Server 24					35,091	35,091	35,091	35,091	35,091
PD Training Fac 22	0	92,417	124,140	123,223	123,223	123,223	30,806	0	
Planning Fleet 24	0	12,600	12,950	0	50,130	50,130	50,130	50,130	50,130
Fire Land 24	0	0	0	0	70,182	70,182	70,182	70,182	70,182
Fire Truck 24	0	0	0	0	0	751,658	751,658	751,658	
Fire Trucks 18, 23	172,500	172,368	164,228	204,000	200,215	200,215	200,215	83,423	
Parks 18	67,000	67,032	11,172	0	0	0	0	0	
Parks 22	0	47,392	63,190	79,140	63,190	63,190	15,798	0	
Parks 24					250,649	250,649	250,649	250,649	250,649
Animal Van 22	0	5,450	8,460	8,437	8,437	8,437	2,109	0	
Animal 24					95,246	95,246	95,246	95,246	95,246
Totals	239,500	733,211	720,092	750,752	1,378,637	2,106,427	1,737,483	1,444,700	527,424

City of Bryant, AR 2026 Budget Book

Series	Business Type/Enterprise Debt															
Series	2017			2011			2012			2024		2024			Total Bus
Type	Water and Sewer Refunding			Water			Wastewater			Water		Wastewater			
	11/30/2017			10/15/2014			4/15/2015			11/8/2024		11/8/2024			
Original Par	5,245,000			6,500,000			8,500,000			3,548,810		1,500,000			25,293,810
Year	Annual Prin (12/1)	Interest Rate	Interest	Semi Annual (4/15, 10/15)	Interest and 1% Service Fee	Interest	Semi Annual (4/15, 10/15)	Interest and 1% Service Fee	Interest	Principal	1% Service Fee	Principal	Interest	1% Service Fee	Just Prin and Int
2026	155,000	2.75%	79,756	348,108	0.75	23,062	450,066	0.75	31,765	112,668	11,689				1,200,424
2027	160,000	2.75%	75,494	354,226	0.75	20,440	457,976	0.75	28,375	340,264	32,805	5,224	938	1,250	1,442,937
2028	165,000	3.00%	71,094	360,453	0.75	17,771	466,026	0.75	24,925	343,682	29,386	63,291	10,994	14,659	1,523,235
2029	170,000	3.00%	66,144	366,788	0.75	15,056	474,217	0.75	21,414	347,135	25,934	64,407	10,515	14,021	1,535,677
2030	175,000	3.125%	61,044	373,235	0.75	12,293	482,552	0.75	17,842	350,622	22,446	65,543	10,028	13,371	1,548,160
2031	175,000	3.125%	55,575	379,795	0.75	9,482	491,034	0.75	14,207	354,144	18,924	66,700	9,533	12,711	1,555,470
2032	185,000	3.25%	50,106	386,471	0.75	6,621	499,665	0.75	10,508	357,702	15,366	67,876	9,029	12,038	1,572,977
2033	190,000	3.25%	44,094	393,263	0.75	3,709	508,447	0.75	6,745	361,296	11,773	69,074	8,516	11,354	1,585,143
2034	200,000	3.50%	37,919	199,216	0.75	747	517,385	0.75	2,915	364,926	8,143	70,292	7,993	10,658	1,401,393
2035	205,000	3.50%	30,919							368,591	4,477	71,532	7,462	9,949	683,504
2036	210,000	3.625%	23,744							247,782	930	72,792	6,921	9,228	561,239
2037	220,000	3.625%	16,131									74,078	6,371	8,495	316,580
2038	225,000	3.625%	8,156									75,385	5,811	7,747	314,352
2039												76,715	5,241	6,988	81,956
2040												78,068	4,661	6,214	82,729
2041												79,446	4,070	5,427	83,516
2042												80,847	3,470	4,626	84,317
2043												82,273	2,859	3,811	85,132
2044												83,725	2,237	2,982	85,961
2045												85,202	1,604	2,138	86,805
2046												86,705	959	1,279	87,664
2047												80,823	304	405	81,127
Total	2,435,000		620,175	3,161,556		109,180	4,347,368		158,696	3,548,810	181,874	1,499,998	119,513	159,351	16,000,297
Insurance	No			No			No			No		No			
Current Rating	Not Rated			Not Rated			Not Rated			Not Rated		Not Rated			
Call Date	12/1/2022			10/15/2030			10/15/2030								
Vac Truck	2023	2024	2025	2026	2027	Total									
Wastewater	105,839	105,839	105,839	105,839	105,839	529,193									

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The City of Bryant uses the Job Evaluation and Salary Administration Program known as JESAP to evaluate its overall Personnel costs. This system is provided by an independent vendor named JER HR Group. During 2024 the individual the city and AML had worked with for more than ten years retired and sold the company to a national company called Trainery. The system had previously compared the City of Bryant with 12 of these data sources. For the last seven years with the budget process the most currently available JESAP study has been reviewed and accepted by Council as well. This year for the 2026 Budget Book we will be using an annual market study conducted by Compbuilder received 8/13/25 and listed as Exhibit 15. This Exhibit shows the City of Bryant at 8.78% below the Midpoint in salaries. Out of 218 positions listed it showed 17 under the minimum, 72 in the 1st Quartile, 99 in the 2nd Quartile, 27 in the 3rd Quartile, 3 in the 4th Quartile and zero over the max. In an attempt to remain competitive this budget includes up to a 3% possible merit based on evaluations. The hope is that this will allow the city of Bryant to remain competitive while we explore long term solutions to our market study needs.

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001-0100-5060	6,500	HR Travel and Training
001-0100-5142	4,000	Employee Assist Program
001-0100-5480	992	HR Dues
001-0100-5480	180	Back Investigations
001-0100-5505	4,800	Longevity Awards
001-0100-5505	1,500	Employee Annual Luncheon
001-0100-5505	1,500	Employee T shirts
001-0100-5586	5,000	JESAP/JER HR
001-0100-5586	500	ACA Filing
001-0100-5586	3,000	HR Law Posters
001-0100-5608	7,200	Trainery
001-0100-5608	1,500	FMLA Mgn
001-0100-5608	5,400	Salary.com
001-0100-5608	10,000	JESAP/JER HR
Total HR Related	52,072	

Full Time Equivalent Budgeted Employees by Function/Program

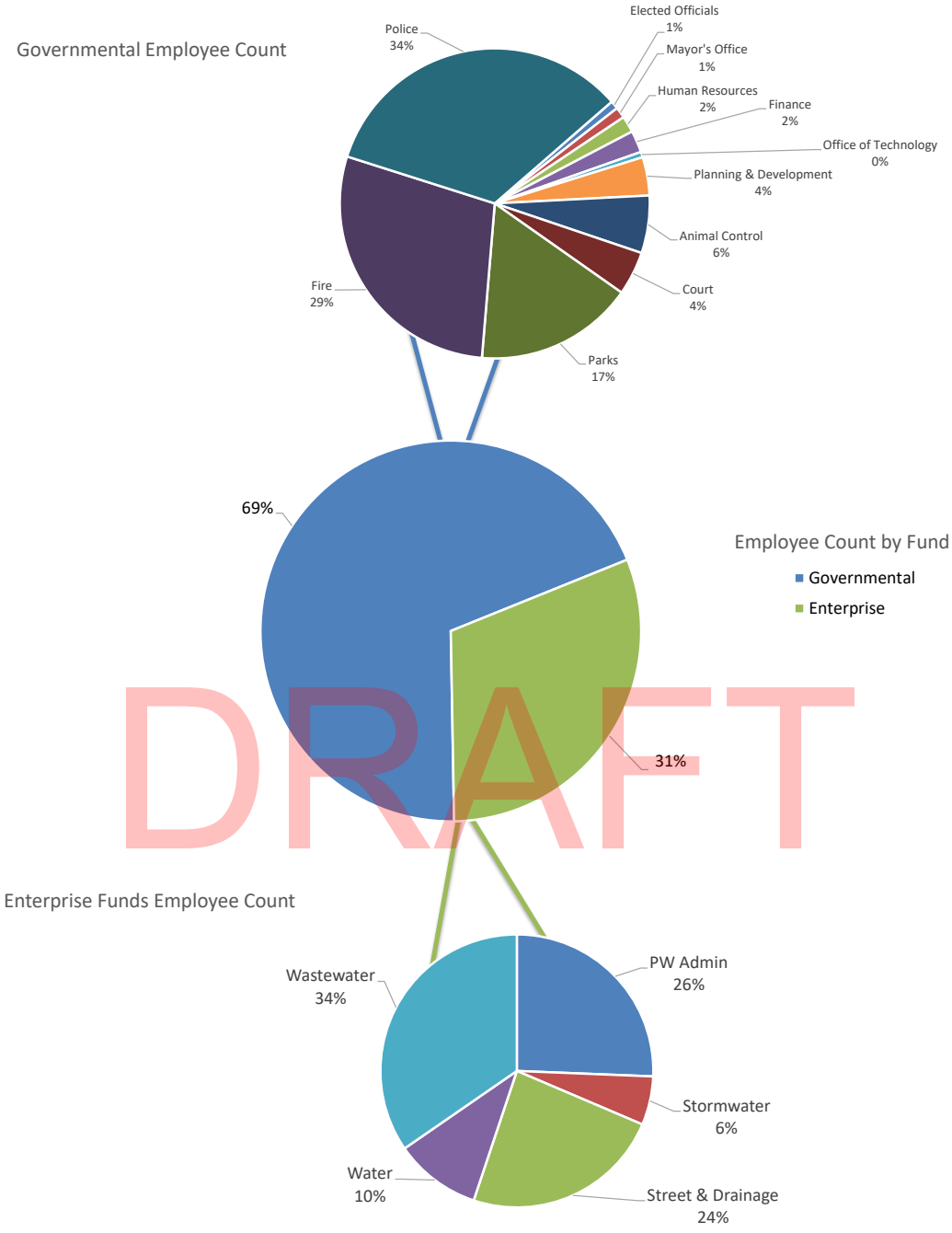
Function/Program		2022	2023	2024	2025	2026	New/ Proposed/ Change	Vacant or Frozen (Yellow)
General government	Staff Attorney	0	0	0	0	0	0	
	Elected Attorney	1	1	1	1	1	0	
	Elected City clerk	1	1	0.5	0.5	0.5	0	
	Mayor 's office	3	3	3	2	2	0	
	Human resources	3	3	3	3	3	0	
	Finance	5	5	5	4.5	4	-0.5	
	Office of Technology	2	2	2	2	1	-1	
	Engineering	4	5	5	0	0	0	
Code	Combined into one Dept	7	7	7	7	7	0	1
Planning	Com. Dev in 2022	0	0	0	0	0	0	
Animal Control		10	10	10	10.5	10.5	0	3
Court (includes the Judge who is paid by the County)		8	8	8	8	8	0	
Parks	Admin	2	2	2	2	2	0	
	Parks	16	16	16	9.5	9.5	0	
	Recreation(Part Time 2021-2024)	10	10	10	17.5	17.5	0	
Public Safety - Fire	Uniform	49	49	49	49	49	0	
	Clerical	1	1	1	1	1	0	
Public Safety - Police	0600 Sworn	43	43	44	43	43	0	
	0620 Sworn(SRO)	8	8	8	9	9	0	
	0610 was Dispatch, now civilian	12.5	10.5	7	7	7	0	
	0600 was Civilian	2	2	3	0		0	
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)	13	14	17	20	20	0	1
	Stormwater (MS4)	3.5	4.5	4.5	4.5	4.5	0	1
	Street and drainage	13.5	17.5	17.5	18.5	18.5	0	3
Enterprise funds	Water	7	7	7	8	8	0	2
	Wastewater	21	20	20	23	27	4	3
Total		245.5	249.5	250.5	250.5	253	2.5	14
SOURCE: HR		(B)	(C.) (E.)	(D)	(D)	(D)	(A)	

(A) from 2025 to 2026 a total of 2.5 positions were added, 4 added in Wastewater but 1.5 unbudged in Finance and IT.

(B) from 2022 to 2023 a total of 4.5 positions were added, 3.5 of those were in Public Works and 1 was in General Fund, dept of Engineering
(C.) from 2023 to 2024 a total of 2 positions were removed from the budget, the City Clerk went from full time (1) to part time (.5) and the other 1.5 was removed from the Police Department.
(D) from 2024 to 2025 a total of seven (.5 Animal, 5 Eng, .5 Finance, 1 Mayor's) positions were unbudgeted in General Fund and one added in Parks. Additionally three were removed from the Police Department one was the Opioid grant funded position added in 2024 but not pursued and two were removed during the 911 consolidation process. 5 new positions were requested to be added in Public Works for 2025, one for Street/Storm Gen Manager, one for Water/WW General Manager and three in Wastewater.

(E.) Per a Council resolution in 2023 all General Fund funded positions are frozen after being vacated until approved again by Council except for Public Safety related positions. Recinded.

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Governmental Employee Count
Police 34%
Elected Officials 1%
Mayor's Office 1%
Human Resources 2%
Finance 2%
Office of Technology 0%
Planning & Development 4%
Animal Control 6%
Court 4%
Parks 17%
Fire 29%
69%
31%
Employee Count by Fund
Governmental
Enterprise
Enterprise Funds Employee Count
PW Admin 26%
Stormwater 6%
Street & Drainage 24%
Water 10%
Wastewater 34%

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City of Bryant, AR 2026

Budget Book

Education and Certification Pay Budgeted by Function/Program

Function/Program		Education	Certifications	Total
General government	City attorney	5,099		5,099
	Mayor 's office	6,749		6,749
	Human resources	2,400		2,400
	Finance	4,200	2,400	6,600
	City clerk	1,972		1,972
	Office of Technology	1,200		1,200
	Engineering	n/a	n/a	0
	Planning and Dev	4,200	6,300	10,500
Animal Control		600	4,560	5,160
Court (includes the Judge who is paid by the County)		1,200	2,160	3,360
Parks	400 Dept	3,600	2,100	5,700
	430 Dept	6,000	9,300	15,300
Public Safety - Fire		13,800	70,368	84,168
Public Safety - Police	600 Dept General	13,200	59,578	72,778
	610 Dept Admin	1,200	9,430	10,630
	620 Dept SRO	600	7,716	8,316
Public works				
	Stormwater (MS4)	600	10,650	11,250
	Street and drainage	600	37,650	38,250
Enterprise funds	Water	2,400	31,650	34,050
	Wastewater	2,400	54,750	57,150
SOURCE: HR Department				
	GF Totals	66,020	173,912	239,932
	PW Totals	6,000	134,700	140,700
	City Wide Totals	72,020	308,612	380,632

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* Longevity is a one time payment on the first check of the month after the employee's start anniversary. Certification and Education Pay are monthly payments on the first check of the month.

One Page that shows the City Budget (Major funds only) by Number of Personnel					
Fund/Program	**Description**	**Notes**	**2026 FTE**	**2026 Projected Revenues**	**2026 Projected Expenses**
	Undesignated , SWB Allocation			9,172,757	1,118,540
General government/fund	Legal Services	Attorney	1		0
	Legislative Services	City Clerk, Council, Elections	0.5		0
	Community Support Services	Mayor, BGC Contracts	2		0
	Human resources services		3		0
	Accounting services	audit gf, sales tax	4		0
	Risk Management Services	IT related	1		0
	Planning Services		7	676,800	840,433
	Animal Control Services		10.5	720,545	1,049,133
	Municipal Court Services		8	793,420	736,225
Parks	Parks Maintenance		11	2,515,196	3,423,153
	Recreation Services		9	0	0
	Aquatics Services		9	0	0
Public Safety - Fire	Fire Suppression Services		49	4,372,480	6,216,816
	Fire Adminstration Services		1		
Public Safety - Police	Police Sworn Officers		43	1,825,642	7,141,392
	Police School Resource Officers		9	449,000	0
	Police - Civilian Personnel		7		0
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)		20		
	Stormwater Services		4.5	324,800	0
	Street services		18.5	4,417,994	4,526,157
Enterprise funds	Water distribution services		8	6,270,404	6,232,135
	Wastewater treatment		27	7,208,451	7,262,057
Total			253	38,747,489	38,546,041

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City of Bryant, AR 2026 Budget Book

Function/Program	Performance Measure	2022	2023	2024	2025	
Focus Area - Smart Growth						
City attorney	# of Contracts Reviewed	17	27	43		
	Verdicts Received/Cases Presided	7,526	7,707	7,912		
Mayor 's office	# of Meetings Presided over	24	28	20		
	Social Media (Facebook and Instagram Combined)					
	Engagement (Likes, Shares, Comments Combined) (	8,016	5,500	11,500		
	Followers (E)	4,100	4,500	5,200		
	Reach (How many people's feed it showed up on) (E)	61,222	68,645	174,000		
	Website					
	Page Views (viewed internal pages in addition to hom	340,000	421,048	394,383		
	Total Users (E)	125,000	166,291	163,431		
	Returning Users (visited the website more than once)	23,000	4,214	27,119		
	Open Rate (how many people open our emails on average)			45.50%		
Human resources	# of Intakes Processed	62	61	50		
	# of Exits Processed	43	56	36		
COVID increased need	Wellness Fair/Clinics/On Boarding	6	3	3		
	New Hire Orientations	60+	35+	35+		
	# of employees retained 5+ years	113	115	123		
Finance	# of Purchase Orders Processed	8736	6382	6195	5643	thru 11/5/25
	Audit Submissions Timely (goal is June)	Yes, Aug	Yes, Nov.	Yes, July	Yes, June	
	Budget Book Award Received	Yes	Yes	Yes	Yes	
City clerk	# of Resolutions Processed	40	35	59		
	# of Ordinances Processed	36	34	27		
Office of Technology	# of Computer Deployed	8	4	10		
	# of Laptops Deployed	21	5	11		
Engineering	# of Projects Reviewed	54	28 (G)	25		
	# of Prelim Plans/Plats Reviewed	109	148 (G)	89		
Community Developmen	# of Business Licenses Issued	(C.)	679 (F)	738		
	# of New residential Permits	86	96 (F)	84		
	# of New commercial Permits	19	11 (F)	10		
Focus Area - Public Safety						
Animal Control	# of Animals Impounded	1032	1053	1066	537	Thru Aug 2025
	# of Animals Reclaimed	206	185	186	80	
	# of Animals Adopted	348	261	285	163	
	# of Other Live Release	137	273	364	188	
	# of Pet Registrations	286	610	288	141	
	# of Officer Activities	7663	6783	7053	4977	
	# of Special Events Held/Attended	16	16	50	33	
	# of Citations Issued	429	726	370	273	
	# of Traps Set	449	1052	256	402	
	# of Spay/Neuter Vouchers	15	27	70	35	
	# of Social Media Followers (new metric in 2024)			20418	17504	
Courts	# of Cases Filed	8633	8986	11164		
	# of Dismissals	306	503	450		
	# of Guilty Pleas	2739	2409	2998		
	# of Bond Forfeits	155	140	136		
	# of Nol Prossed	2530	2987	4181		
	# of Finding Entered	1501	1340	2807		
	# of Other	295	328	292		
	# of Cases Closed (Sum of Others)	7526	7707	10864		
Public Safety - Fire	ISO Rating of a Class I, Reviewed and awarded every four years last reviewed in 2021	Yes	Yes	Yes		
	# of Community Outreach Programs - Fire Fest, newsletters and School Outreach	3	3	3		
*available by station	# of calls for Fire	150	145	121		
*available by station	# of Calls for Medical	2374	2174	2433		
*available by station	# of Calls for Other Items	1148	1181	921		
Public Safety - Police	# of calls for service	30268	25173	34266	24080	thru July 2025
	Other Calls	13640	15270	18159	9682	
	Accident Calls	1382	1416	1504	876	
	Business Alarms	809	797	698	470	
	Residential Alarms	346	257	267	181	
	Breaking and Entering	180	165	114	39	
	Shoplifting	288	195	192	95	
	911 Hang Up Calls	641	1457	929	716	
	Extra Patrols	10381	5616	12403	12021	
	# of Social Media Followers	30500	39500	46000	to get later	
PW Customer Service and Pumps&Controls	# of Bills Processed	112245	101677	116348		
	# of Late Notices	19525	19944	23054		
	# of new acts processed	1825	985	713		

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	# of Work Orders Completed	6897	12667	6600	
PW Water (A) (D)	Unaccounted for Water Loss Avg	14%	14%	15%	
PW Wastewater	Linear Feet of Pipe Bursting	2690 in house	2354 in house	5526 in house	
	Linear Feet of Open cuts	2025	300	251	
	# of Manhole rehabs/replacements	3	5	6	
Focus Area - Connectivity					
PW Street and drainage	# of miles paved	4	5621 tons (H)	0	
	# of Sidewalk repairs (linear feet)	60	55	550	
	Linear feet of culvert installs	645	640	480	
	Linear feet of swale rehabs	1490	1900	1400	
PW Stormwater (MS4)	# of Outreach events	3	4	4	(B)
	Focus Area - Health and Quality of Life	**2022**	**2023**	**2024**	
Parks	# of Youth Participants	3759	3864	3731	
	# of Swim Lessons Provided	5187	6165	5943	
	# of Youth Sports Tournaments	42	44	45	

(A) Note that Water and Wastewater also play a large role in the Health and Quality of Life Focus Area.
(B) Includes Fall Fest, Business License Letters, Hwy Billboard, and coloring book giveaways to 600 kids
(C.) Unavailable currently due to mid software conversion.
(D) The reduction in Unaccounted for Water in 2022 was due to efficiencies created with the water crew and distribution system of locating leaks in the main lines and repairing quickly.
(E) Began collecting data for this metric in 2022, Instagram added in 2024
(F) Due to a software conversion, permits were most likely misclassified in the system at the beginning of the year.
(G) The City Engineer left in the 3rd Quarter and Joe Henry from the Engineering Department supplied that last quarter of data.
(H) Measurement changed from linear feet to tons in 2023 due to shifting costs of asphalt

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Governmental Funds

The City has two major Governmental Funds - the General Fund and the Street Fund. The General Fund includes the Sales Tax Fund 002, the Franchise Fee Tax Fund 003, and the Electronic Tax Fund 010 when it is shown in the audited financial statements. However, so that the individual budgeted lines can be viewed by Council those funds are broken out in this budget book and shown under the Non Major Governmental Funds section. General Fund includes Administration Department, Office of Technology (IT), Community Development, Animal Control, Courts, Parks and Recreation Department, Fire Department, and the Police Department. Administration includes the Mayor, City Clerk, Office of Technology, Human Resources, and Finance whose department code is 0100 and the IT with department code 0110. Community Development's department code is 0120. Animal Control is department 0200. The Court system is shown in department 0300. However, note that the Judge is elected and half of the Courts costs are borne by the city and half by the county.

Parks and Recreation is shown by park in the following departments 0400 for Parks General, 0410 for Mills Park, 0420 for Midland Park, 0430 for Bishop Park and Center, 0440 for Alcoa Park and 0450 for Ashley Park. The city has a few more small parks but the expenses associated with these are shown under Parks General 0400. The Fire Department is in the General fund under 0500 and the reciprocal agreement the City has with Springhill Fire District is shown under department 0510. The Police Department is shown under Departments 0600 for General Patrol and Administration of PD, 0610 for the department that shows the costs and revenues associated with non-uniformed civilian employees, 0620 for the department that shows the costs and revenues associated with the School Resource Officer Program that is has its costs split between the City of Bryant and the Bryant School District, and the K9 unit costs are shown under department 0630. The General Fund accounts for all the City's financial resources of the general government except those required to be accounted for in another fund.

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The Street Fund is 080 and is a special revenue fund used to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street Fund is financed by state turnback funds and a portion of a state wide 1/2 cent sales tax and 30% of the 1% Designated Tax.

While Street is a Governmental Fund it is managed under the Public Works Director with all the Enterprise Funds.

Other Governmental Funds are shown together and listed in this document as Non Major. These Non Major Funds include some Special Revenue, Debt and a Construction Fund.

City of Bryant, AR 2026
Budget Book
Mayor at City Hall - 210 SW 3rd St.

Chris Treat was voted into office at the primary election on March 5, 2024.



The Mayor's office is responsible for overseeing departments and executing policies, including:

Assuring that all City services are delivered to the citizens of Bryant in an effective, efficient, and equitable manner and in compliance with City Council policy
Overseeing long-range planning and improvement of departmental management and service delivery
Serving as a catalyst for developing community-wide goals and mobilizing the resources to attain them
Serving as the primary outreach arm of the City government to other cities the business community, and other government agencies.

2025 ACCOMPLISHMENTS
Began implementing the 2025-2026 strategic plan adopted by the council.
Adopted new water and wastewater rates in accordance with state law.
Lowered the infrastructure fee by $5.00.
The Municipal Funding Committee successfully initiated a conversation that provided helpful funding insights to the City Council.
Built strong partnerships with the County and neighboring Cities.
Strengthened communication and partnerships with Greater Bryant Chamber and local businesses.

2026 GOALS
Continue to strengthen communication between the city administration, council, and residents.
Continue to collaborate with the Chamber of Commerce to attract new business and industry to Bryant.
Lead the "Bryant 2050: Building Today for a Better Tomorrow" community engagement effort.
Continue to improve the city's water and wastewater infrastructure.
Work with Saline County and Benton to pursue grant opportunities for the Springhill Road widening project.
Continue to ensure public safety through continuous improvements in the police and fire departments.
Work with the Storm Water Department to create a basin management plan.
Use the new cash reserve policy to implement the new city-wide Capital Improvement plan, ensuring long-term improvements for all departmental needs.

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In addition to all the department heads reporting directly to the Mayor two other positions do as well, the Mayor's Assistant/Legal Assistant and Maintenance for City Hall.

Communications Coordinator/Mayor's Assistant, Jordan Reynolds

	2022	2023	2024	2025	2026
FT Employees	3	3	3	2	

City of Bryant, AR 2026
Budget Book

Elected City Clerk at City Hall - 210 SW 3rd St.

Elected City Clerk, Mark Smith

Terms 2023 to 2026



The City Clerk is an elected official, who like the Mayor and Council, works for the citizens.

Mission Statement: To ensure the City's legislative processes are open and transparent by providing a bridge between citizens and government through the dissemination of information, and to ensure the preservation, access and integrity of records required to be stored for legal and business purposes.



The Clerk's office provides staff support for the City Council, preparing and maintaining the Council meeting minutes and maintaining public access of the Ordinance Manuals. The City Clerk is responsible for recording and publicizing the proceedings of the meetings, preparing the council approved ordinances and resolutions which are numbered, signed by the mayor and attested by the clerk and sealed. The Clerk is the legal custodian of the city's official records and city seal.

It is also the duty of the City Clerk to receive, file, and retain the Code of Ethics and Financial Disclosure Statements from appointed municipal commissioners and elected officials, including the mayor, aldermen, clerk, treasurer, city attorney, and municipal judge and to work in cooperation with the Saline County Election Commission to prepare for City Elections. The term of office for the City Clerk is four years.

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Elected City Attorney at City Hall - 210 SW 3rd St.

Ashley Clancy

Mission Statement: It is the mission of the City Attorney's Office to provide sound legal advice to the Mayor, City Council, City Departments, Commissions and Committees. It is also our mission to initiate and defend legal actions on behalf of the City, which may include City employment and personnel matters, condemnations, property issues, zoning issues, contract and lease disputes, and other causes of action in both State and Federal Courts.

Additionally, it is the mission of this office to prosecute in the criminal division of Bryant District Court misdemeanor offenses, traffic law and ordinance violations which occur within the city Limits in a thorough, efficacious, and equitable manner and to assist the authorized and assigned departments in the enforcement of laws and the protection of the health, safety, and welfare of the citizens of the City of Bryant.

Goals

1. To promote integrity in all facets of work and professional conduct.
2. To serve our community with competent professional legal representation.
3. To treat all persons with a professional, respectful and compassionate manner.
4. To be accountable for ensuring the policies of the office and the needs of the community are served.
5. To be open and forthright in our communications with all parties involved in any city legal related issues.

Legal Advice to the Public

The City Attorney is the attorney for the City of Bryant as represented by the elected Mayor and Council Members. Because of that relationship, the office cannot represent or provide legal advice to the public, individual citizens or private organizations.

The Human Resources Department at City Hall

HR Manager
Alisha Runnells

HR Coordinator
Gracie Buchanan



Human Resources Director
Charlotte Rue

Charlotte started at the City in Oct of 2015.

Mission Statement: The City of Bryant Human Resources Department is committed to providing all of our employees a stable and safe work environment with equal opportunity for learning, professional and personal growth. We strive to support our City's mission through the development of programs designed to help us recruit and retain the best of the best to serve our City. Through effective and consistent HR processes we are able to provide essential services to our employees.

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2025 Accomplishments:
1. Successfully onboarded 51 full-time and part-time employees.
2. Navigated company merge from DBCompensation to Trainery (compensation study software)
3. Continued to build out HR modules in the Tyler System.
4. Updated multiple job descriptions and policies across varying departments

2026 Goals:
1. Continue to update policies in order to remain in compliance with local and federal laws.
2. Continue to grow recruitment efforts in order to find top candidates for the City.
3. Continue to work on compensation and benefit studies in an effort to keep the City competitive
4. Continue to work on document retention and destruction program for HR.

	2022	2023	2024	2025	2026
FT Employees	3	3	3	3	3

No Change

The Finance Department at City Hall



Finance Director, Joy Black, shown to the left, joined the City of Bryant in August of 2014

Accounting Manager, Crystal Winkler

Accounts Payable Technician, Tabatha Koder

Purchasing Manager, Nichole Manley

Mission Statement: In the spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information to other city departments, the Council, and the community.

2025 Accomplishments:

1. Completion of the 2024 Audit, submitted to Council at the July 2025 Council meeting. (sent to GFOA in June)
2. For the 8th year in a row obtained the GFOA Budget Book Award (Budget Years 2018-2025)
3. Continued to adhere to the Record Retention and Destruction Policy and assist other depts to do so as well
4. Continued to train and put procedures in place to have back ups in the Finance Department for key functions.
5. Assisted on roll out of the new Reserve Policy via Council Report presentation (Draft), etc.

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2026 Goals:

1. Complete the 2025 Audit on or before June 30th of 2026.
2. For the 9th year in a row obtain the GFOA Budget Book Award.
3. Continue to explore aligning the funding for fleet vehicles across the city.
4. Continue to support the personnel in continuing their accounting and department education goals, including obtaining certificates.
5. Continue to work with the Department Heads on 5 year plans for Capital and Operations.
6. Continue to work with the City Depts to build out the duties of the Purchasing Manager Position.
7. Assist the Mayor and Depts in working through changes to a new Reserve Policy

	2022	2023	2024	2025	2026
FT Employees	4	5	5	4.5	4

* 5 positions were budgeted and approved but never filled. In 2024 the dept promoted from within and reduced down to 4.5 budgeted but only 4 are currently filled. In 2025 it was determined with the synergy gained from the General Ledger Software conversion only four were needed currently so only 4 positions were budgeted in 2026

Information Technology (IT) Department

- at City Hall

IT Director, this position was vacated in May of 2025 and replaced with a 3 year contract with Pinnacle IT	IT Support Technician, Phillip Plouch

Mission Statement: The City of Bryant Information Technology Department is committed to providing timely technical support for all departments in the city. We are responsible for maintaining, updating, and growing the City's network, as well as keeping it secure. We assist all departments with finding technical solutions that fit their needs, and strive to keep up with the ever-changing technology advances.

2025 Accomplishments:

1. replaced or upgraded all Windows 10 Domain Computers
2. Replaced all Dell Switches with Meraki Switches
3. Assisted with Police Spillman Server Update
4. Provided help desk support to employees
5. Added new security cameras to the Wastewater Treatment Plant
6. Implemented new Antivirus and Spam filtering
7. Deployed a new Firewall to handle city internet traffic
8. Recycled old computers and IT hardware with ESCO Recyling

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2026 Goals:

1. Replace server stack at Public Safety with VX Rail System (funded in this 2026 budget?)
2. Upgrade or replace recording equipment in the Courtroom (where funded? In part Courts part City?)
3. Replace computers that have reached end of life (funded in all depts except PD (too many at once)
4. Security Risk assessment with Pinnacle IT (waiting on quote for additional cost)
5. Perform Cybersecurity tests with Pinnacle IT (waiting on additional cost estimate to budget)
6. Transition to .gov domain to follow state statute requirements (waiting on additional funding quote to budget)
7. Provide help desk support to employees
8. Discuss a possible transtion to Microsoft 365

	2022	2023	2024	2025	2026
FT Employees	2	2	2	2	1

Fund/Program	Description	2026 FTE Bud	# of Desktops	# of Laptops	# of Other Type of Devices **	# of faxes	# of Desk Phones	# of Cellular SIMS in other Devices	# of Cell Phones/ Tablets
General government/fund	Attorney	1	1	0	0	0	1	0	1
	City Clerk	0.5	1	0	0	0	1	0	0
	Mayor's office	2	5	1	4	0	5	0	8
	Human resources services	3	2	1	0	1	6	0	1
	Finance	4	6	3	0	0	5	1	4
	IT	1	3	2		0	2	2	2
	Planning Services	7	7	5	0	0	7	3	6
	Animal Control Services	10.5	11	0	6***	1	12	0	6
	Municipal Court Services	8	NA*	NA*	NA*	2	13	0	0
Parks	Parks	29	9	5	2	1	25	1	9
Public Safety - Fire	Fire	50	15	0	0	1	37	8	24
Public Safety - Police	Police	50	32	37	12	2	25	59	17
	Police School Resource Officers	9	0	6	0	0	0	0	9
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)	20	8	4	0	2	19	6	16
	Stormwater Services	4.5	1	1	0	0	0	1	4
	Street services	18.5	4	3	0	0	0	2	0
Enterprise funds	Water distribution services	8	3	2	0	0	0	9	0
	Wastewater treatment	23	3	1	0	0	0	8	0
Total		249	111	71	18	10	158	100	107

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Administration					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ 1,639,220	$ 1,639,220	$ 1,222,321	$ 1,713,440
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ 3,190	$ 3,190	$ 7,622	$ 19,753
R62	Intergovernmental Tsfrs	$ 7,150,347	$ 7,039,220	$ 6,057,751	$ 6,766,996
R64	Reimbursement	$ -	$ -	$ -	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ 380,000	$ 300,000	$ 311,927	$ 319,738
	Totals	$ 9,172,757	$ 8,981,630	$ 7,599,621	$ 8,819,927

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Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 392,448	$ 451,532	$ 153,168	$ 220,195
E10	Building & Grounds Exp	$ 42,400	$ 55,155	$ 42,182	$ 54,867
E20	Vehicle Expense	$ 2,605	$ 3,265	$ 926	$ 6,162
E30	Supply Expense	$ 10,260	$ 12,760	$ 12,158	$ 14,541
E40	Operations Expense	$ 102,512	$ 103,512	$ 95,268	$ 135,709
E55	Professional Services	$ 127,000	$ 104,899	$ 85,740	$ 109,120
E60	Miscellaneous Expense	$ 311,677	$ 368,551	$ 261,145	$ 231,364
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ 95,550	$ 95,550	$ 92,569	$ 95,543
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 28,782	$ 31,150	$ 22,869	$ -
E80	Capital Assets	$ -	$ 1,369	$ 148,631	$ -
E85	Interest Expense	$ 5,307	$ 6,800	$ 5,657	$ -
	Totals	$ 1,118,540	$ 1,234,543	$ 920,312	$ 867,501
	Revenues - Expenses	$ 8,054,217	$ 7,747,087	$ 6,679,309	$ 7,952,425

The Planning & Development Department

at City Hall

Records and Permits Secretary, Jason Rowton

Code Enforcement Officer, Joe Thomas

Grants Coordinator, Rebecca Kidder

Code Enforcement Officer, Allen Carver

Code Enforcement Officer, Ethan Godwin

Assistant Director VACANT



Mission Statement: Plans, guides, and manages growth and development to maintain a safe, sustainable, and well designed city for current and future residents.

Interim Director effective 10/7/25
Colton Leonard

2025 Accomplishments:
1. Actively Engaging in an Updated City-wide Comprehensive Growth Plan with Land Use determination.
2. Successfully acquired over $2.26 Million in grants for four separate departments (Parks, Fire, PD, Street).
3. Reviewed and oversaw submittals of subdivisions that represent future growth of potential 500 homes.
4. Participated in commissioning the final section of Bryant Parkway, opening a corridor of commercial and residential growth.
5. Provided vital support for multiple departments in achieving their goals.

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2026 Goals:
1. Complete the Comprehensive Growth Plan with Land Use determination.
2. Analyze current growth related legislation to determine best fit for Bryant.
3. Work with surrounding government agencies to develop plans for adjacent unincorporated developable areas.
4. Continuing applying for and seeking new grant opportunities.
5. Explore avenues for developing an Emergency Management Plan and seek related available funding.
6. Optimize our community development software to continue to improve our processes.
7. Identify shortfalls in City codes and ordinances to work towards improving our community.

	2022	2023	2024	2025	2026
FT Employees	7	7	7	7	7

Planning					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ 125,000	$ 125,000	$ 162,206	$ 154,182
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ 550,800	$ 550,800	$ 355,859	$ 593,060
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ -	$ -	$ -	$ -
R62	Intergovernmental Tsfrs	$ -	$ -	$ -	$ 212,813
R64	Reimbursement	$ 1,000	$ 1,000	$ -	$ -
R66	Sale of Equipment	$ -	$ -	$ -	
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 676,800	$ 676,800	$ 518,065	$ 960,055

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Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 641,726	$ 665,408	$ 590,544	$ 593,850
E10	Building & Grounds Exp	$ 7,863	$ 9,775	$ 6,159	$ 7,727
E20	Vehicle Expense	$ 7,870	$ 12,149	$ 10,344	$ 29,654
E30	Supply Expense	$ 3,500	$ 4,500	$ 2,481	$ 2,520
E40	Operations Expense	$ 60,660	$ 63,928	$ 48,902	$ 37,760
E55	Professional Services	$ 43,820	$ 38,820	$ 27,861	$ 46,544
E60	Miscellaneous Expense	$ 24,865	$ 22,500	$ 22,468	$ 18,062
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 42,326	$ 44,500	$ 33,464	$ -
E80	Capital Assets	$ -	$ -	$ -	$ 212,813
E85	Interest Expense	$ 7,804	$ 9,791	$ 8,278	$ -
	Totals	$ 840,433	$ 871,371	$ 750,502	$ 948,932
	Revenues - Expenses	$ (163,633)	$ (194,571)	$ (232,437)	$ 11,123

Parks and Recreation Department

Parks Director Keith Cox since 2024 (shown right)



Assistant Director - Matt Martin

Center Superintendent Ebonee Scott	Aquatics Superintendent Kristin Robinson	Parks Superintendent Dale Sanford	Community Outreach and Engagement Coordinator Cassie Henry-Saorrono
Program Coordinator Hunter Bolin	Aquatics Coordinator Compassion Moomey	Foreman: David McCorkel Evan Jacobs	
Parks Staff: Tracy Butler Hannah Abdullah	Lifeguards at Mills and Bishop Seasonal Part Time Positions	Parks Labor Kevin Smith John Stuckey Nathan West Jason Sykes Ian Alvarez Nathan Berry	Note: $354,125 is budgeted for Part Time Payroll in this approved budget, at $15.00 an hour it approximates 11 FTE Positions.

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Bishop Center Part Time Staff

Parks Labor Part Time, Typically 2

The Parks Committee meets once a month on the second Tuesday of the month at 6:00pm in the Bishop Park Conference Room.

2025 Accomplishments:
1. Replaced dehumidification system and installed HVLS fans in Bishop Aquatic Center to improve air quality and comfort.
2. Completed multiple necessary maintenance repairs to Bryant Youth Association facilities, including playground resurfacing.
3. Hosted the Cal Ripken State baseball tournament for all divisions, the first time all were held in one location.
4. Increased active internal programming by 80%, and more than doubled the number of programs offered.

2026 Goals:
1. Install lighting for Bishop Park sidewalks and parking lots (currently no funding source, a grant has been applied for)
2. Construct trail connecting Mills Park and Alcoa 40 Park and overlay Mills Park Trails (Grant funded but requires a match)
3. Begin Mills Park upgrades per Master Plan (currently no funding source)
4. Continue to expand internal programming.

	2022	2023	2024	2025	2026	
FTE Employees	28	28	28	29	29	no change

Parks

Revenues

Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ 277,475	$ 277,475	$ 201,178	$ 248,190
R33	Rental Fees	$ 156,450	$ 154,450	$ 145,090	$ 135,473
R36	Park Program Fees	$ 162,200	$ 157,200	$ 133,034	$ 168,388
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ 220,750	$ 221,500	$ 169,218	$ 215,383
R60	Miscellaneous Revenue	$ 2,000	$ 2,000	$ 31,702	$ 1,828
R62	Intergovernmental Tsfrs	$ 1,541,621	$ 1,525,650	$ 1,970,627	$ 1,644,448
R64	Reimbursement	$ -	$ -	$ 56,610	$ -
R66	Sale of Equipment	$ -	$ 16,500	$ 298	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ 154,700	$ 154,450	$ 146,974	$ 195,111
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 2,515,196	$ 2,509,225	$ 2,854,731	$ 2,608,820

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Expenses

Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 1,951,244	$ 1,873,081	$ 1,626,080	$ 1,681,828
E10	Building & Grounds Exp	$ 801,006	$ 823,415	$ 826,822	$ 883,484
E20	Vehicle Expense	$ 33,616	$ 38,813	$ 39,122	$ 52,143
E30	Supply Expense	$ 98,300	$ 97,300	$ 85,759	$ 87,937
E40	Operations Expense	$ 46,058	$ 44,180	$ 45,045	$ 42,334
E55	Professional Services	$ 159,050	$ 166,900	$ 150,362	$ 142,392
E60	Miscellaneous Expense	$ 20,600	$ 27,700	$ 27,760	$ 18,204
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 273,319	$ 304,650	$ 217,796	$ 59,662
E80	Capital Assets	$ -	$ (214,564)	$ 876,842	$ 273,404
E85	Interest Expense	$ 39,960	$ 51,721	$ 43,335	$ 3,527
	Totals	$ 3,423,153	$ 3,213,196	$ 3,938,923	$ 3,244,916
	Revenues - Expenses	$ (907,957)	$ (703,971)	$ (1,084,193)	$ (636,096)

Animal Control and Adoption Center

- located at 25700 Interstate 30

Sr. Animal Control Officer, Jessie Vowell	Shelter Manager, Rebecca Bennett	Animal Control Director, Tricia Power
Animal Control Officers Logan Milks Vacant (2 as of 10/14/25)	Animal Control Techs Hailey Rimmer Colleen Warford Torin Phillips	Volunteers Include: In-Home Pet Fosterers, In Shelter & Event Assistance
3 Part Time Animal Care Assistants		



The mission of Bryant Animal Control and Adoption Center is to provide compassionate, timely and effective response to domestic animal situations in order to ensure the safety of all citizens and animals through the consistent enforcement of state and local laws relating to the humane treatment, control of domestic animals, support and secure the human-animal bond.

2025 Achievements:

1. Social Media (Meta) reach surpassed 2 million.
2. Sucessfully implemented several intake diversion programs which cut our animal intakes almost in half, allowing us to officially become No-Kill in August of 2025.
3. Sucessfully completed 3 month- long challenges offered by Best Friends Animal Society, which led to us winning multiple grants through Best Friends, expanded the volunteer program implementing new programs such as the long term fostering, regular Doggy Day Out, in shelter volunteering and internships.
4. Implemented the Community Cat Program, intended to reduce feral populations, while improving lifesaving efforts for cats - there is still a ways to go to streamline the program, but it is off to a great start.
5. Focused efforts to remove barriers to adoption and expanded reclaim efforts - by empowering officers and staff to recognize when a pet owner needs asistance instead of always defaulting to enforcement.
6. Replaced all ACO vehicles with new units and purchased a horse trailer. The adoption trailer has been ordered, and is scheduled to be delivered in early 2026. (all paid with Amend 78 over 5 years)
7. Explored and utilized ways to encourage community interest and involvement in the shelter - we created a volunteer position of Shelter Advocate, which is a role for individuals who are social media savvy to share stories of pets in need in order to increase reclaims, pet adoptions, and donations.

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2026 Goals:

1. Explore and utilize other avenues of taking a proactive role in pet ownership education.
2. Secure a company to evaluate our needs and develope a plan to either remodel our current shelter facility, build a new facility at our current location, or build a new shelter in a new location.
3. Continue to offer advice and assistance to Saline County and surrounding jurisdictions in regard to animal services/control.
4. Review and update internal protocols as needed in order to provide the best service to our community and the animals in our care.
5. Maintain forward momentum with our recent achievements in no-kill animal sheltering.
6. Fill personnel vacancies, and obtain certifications as needed.
7. Continue our progress with providing alternatives to animal intake.

	2022	2023	2024	2025	2026
FT Employees	10	10	10	10	10.5

Animal Control					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ 24,380	$ 24,380	$ 13,270	$ 25,212
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ 6,000	$ 6,000	$ 2,280	$ 3,280
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ -	$ -	$ -	$ -
R62	Intergovernmental Tsfrs	$ 685,165	$ 678,072	$ 834,854	$ 659,196
R64	Reimbursement	$ -	$ -	$ -	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ 5,000	$ 5,000	$ 11,000	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 720,545	$ 713,452	$ 861,404	$ 687,688

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 832,602	$ 706,390	$ 565,918	$ 654,928
E10	Building & Grounds Exp	$ 37,459	$ 58,417	$ 45,208	$ 56,753
E20	Vehicle Expense	$ 14,473	$ 18,373	$ 12,974	$ 13,466
E30	Supply Expense	$ 16,850	$ 27,404	$ 15,182	$ 18,383
E40	Operations Expense	$ 2,325	$ 2,325	$ 1,136	$ 1,441
E55	Professional Services	$ 34,500	$ 34,644	$ 28,874	$ 41,960
E60	Miscellaneous Expense	$ 7,500	$ 15,000	$ 14,481	$ 14,533
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 88,493	$ 92,230	$ 70,294	$ 7,966
E80	Capital Assets	$ -	$ (259,804)	$ 269,804	$ (6,200)
E85	Interest Expense	$ 14,931	$ 19,015	$ 15,981	$ 471
	Totals	$ 1,049,134	$ 713,994	$ 1,039,851	$ 803,701

Revenues - Expenses	$ (328,589)	$ (542)	$ (178,447)	$ (116,013)

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City of Bryant, AR 2026
Budget Book



Judge Stephanie Casady

at City Hall 208 SW 3rd Street

Mission: To serve the people by efficient and accessible administration of justice for all, to treat everyone with integrity, fairness and respect.

Executive Assistant to the Judge Debora Duncan

Deputy Court Clerks:
Michaele Tanon
Debra Styles
Rebekah Brown

Trial Coordinator Jackie Lindsey

District Court Clerk Lindsey Dinwiddie

Ancillary District Court Clerk Melanie Smith

In Arkansas, district courts were formerly known as municipal courts before the passage of Amendment 80 to the Arkansas Constitution in 2000. Act 3 and Act 627 of 2009 created 25 pilot district judgeships in the state, two of which are in Saline County. The Saline County District Courts exercise countywide jurisdiction over misdemeanor criminal cases, preliminary felony cases, and in certain types of civil cases in matters of less than $25,000. There are no jury trials in district court. In a district court trial, the judge makes both findings of fact and rulings of law.

A small claims division of the Saline County District Court is administered by the Bryant Department and presided over by Judge Casady of the Bryant Department. This small claims division provides the citizens of Saline County a forum in which citizens may represent themselves to resolve minor civil matters. No attorneys may take part in litigation in the small claims division.

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	2022	2023	2024	2025	2026	No change
FT Employees	8	8	8	8	8	

City of Bryant, AR 2026
Budget Book
Courts

Revenues

Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ 582,900	$ 532,900	$ 492,331	$ 557,405
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ 50,520	$ 50,520	$ 38,730	$ 43,428
R62	Intergovernmental Tsfrs	$ -	$ -	$ -	$ -
R64	Reimbursement	$ 160,000	$ 160,000	$ 197,406	$ 237,444
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 793,420	$ 743,420	$ 728,467	$ 838,278

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Expenses

Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 528,066	$ 523,316	$ 452,783	$ 472,589
E10	Building & Grounds Exp	$ 23,176	$ 23,610	$ 13,866	$ 20,329
E20	Vehicle Expense	$ -	$ -	$ -	$ -
E30	Supply Expense	$ 12,200	$ 12,000	$ 8,054	$ 7,303
E40	Operations Expense	$ 165,627	$ 161,745	$ 133,318	$ 148,310
E55	Professional Services	$ 4,100	$ 4,100	$ 436	$ 3,115
E60	Miscellaneous Expense	$ 3,056	$ 3,056	$ 2,357	$ 2,826
E62	Intergovernmental Tsfr	$ -	$ -	$ -	
E68	Donation Expense	$ -	$ -	$ -	
E70	Grant Expense	$ -	$ -	$ -	
E72	Bond Expense	$ -	$ -	$ -	
E80	Capital Assets	$ -	$ -	$ -	
E85	Interest Expense	$ -	$ -	$ -	
	Totals	$ 736,225	$ 727,827	$ 610,813	$ 654,472

Highlighted in Green above is the difference from the new County Jail Contract for $162.6K in 2026.

Revenues - Expenses	$ 57,195	$ 15,593	$ 117,653	$ 183,805

Fire Department



Chief Brandon Futch, shown to the left
Promoted from Assistant Chief to Chief in 2024. Chief Futch has been with Bryant FD since 2002.

Executive Assistant
Cindy Bell



Assistant Chief Tommy Hammond, Promoted from Fire Marshal Battalion Chief to Assistant Chief in 2024.

Battalion Chief A Brian Watson	Battalion Chief B P.J. Cristler	Battalion C Mike McFarland	Fire Marshal Battalion Chief David Slack
Captain (4)	Captain (4)	Captain (4)	Training Officer (Battalion Chief Rank) Randy Harmon
Engineer (5)	Engineer (5)	Engineer (5)	
Firefighters (5)	Firefighters (5)	Firefighters (5)	

Mission:
*Reduce and prevent the loss of life and property damage through adequate, efficient, and timely response
*Continue to strive for excellence by providing the highest quality of customer service through continued training and education
*Provide timely and effective life and fire safety education throughout our community and schools
*Adapt to the ever changing needs of our community
*Adequately plan and have a vision for progressive growth of our Fire Department within the community

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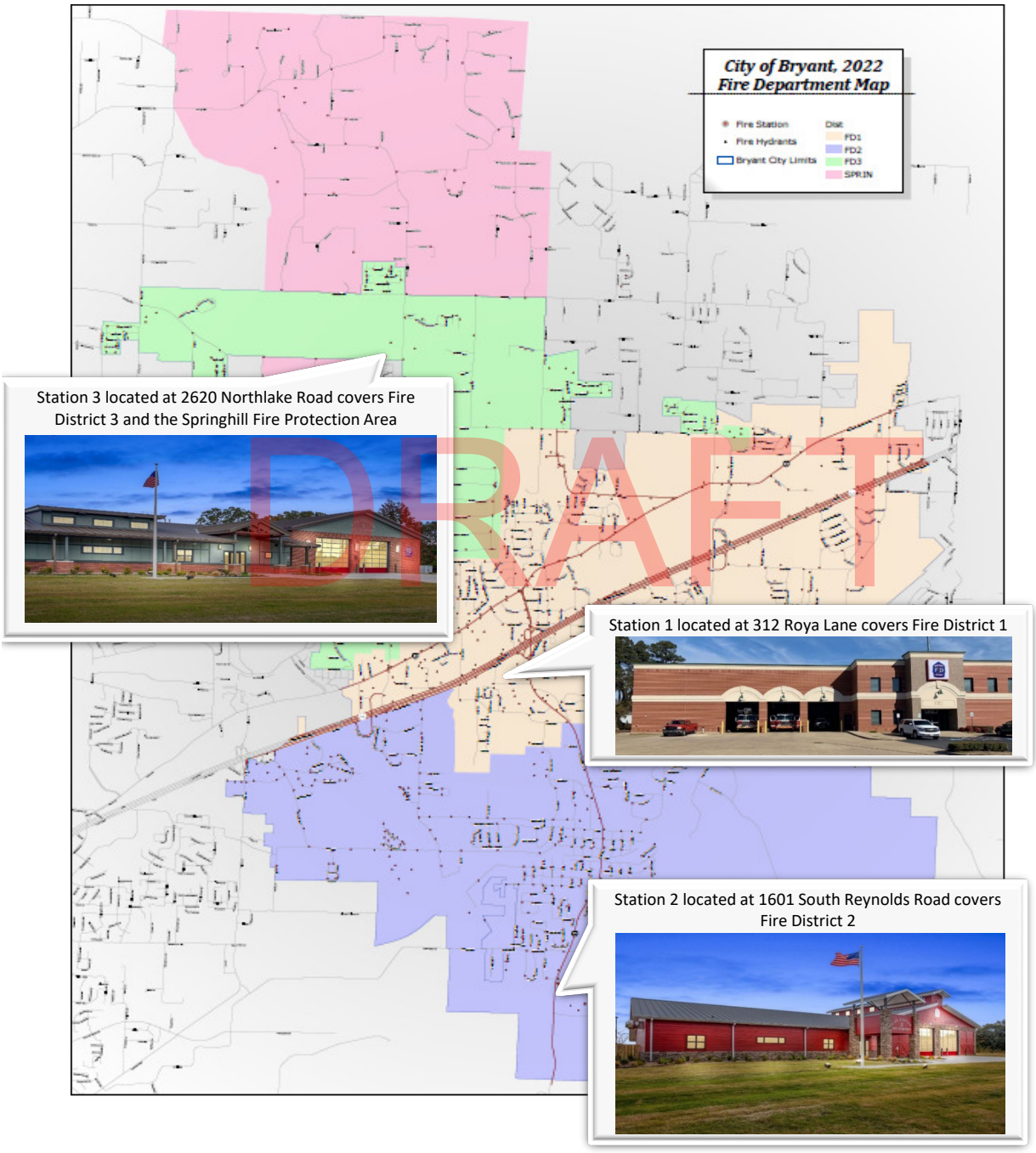
2025 Accomplishments:
1. Maintained ISO Rating of a 1
2. Finalized the Design Process for the 2024 Rosenbaur 101' King Cobra Aerial
3. Administered Promotional Exams for 3 different ranks that resulted in the promotions for 6 of our personnel
4. Participated in a county wide Rescue Task Force training to better prepare our personnel for potential active shooter responses
5. Transitioned from our obsolete emergency reporting software to our new reporting software, ESO
6. Purchased the needed Equipment for the New Aerial Apparatus
7. Received a FEMA Assistance to Firefighters Grant in the amount of $363,636 to assist with the purchase of 40 new SCBAs (Ait Packs).

2026 Goals:
1. Maintain ISO rating of 1
2. Upgrade some of the HVAC Units at the Central Fire Station
3. Hire an Assistant Fire Marshal(Captain)
4. Continue to improve the condition of our Apparatus fleet with the use of our in-house maintenance program
5. Continue to improve our training and hydrant testing programs which will help to solidify our ISO Class 1 rating for future ISO Evaluations
6. Transition from the outdated National System(NFIRS) to the new national reporting system(NERIS).
7. Continue to plan for the addition of Bryant Fire Department Station #4
8. Upgrade some of the furniture and bedding in Firefighter's Living/Sleep Quarters
9. Take Delivery of the New Aerial Apparatus and Place it into Service

Fire Stations are located at:
Fire Station 1 at 312 Roya Lane
Fire Station 2 at 1601 S. Reynolds
Fire Station 3 at 2620 Northlake

	2022	2023	2024	2025	2026
FT Employees	50	50	50	50	50

City of Bryant Fire Stations



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Fire					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ 55,700	$ 55,700	$ 34,097	$ 48,379
R20	Licenses Permits & Fees	$ 1,500	$ 1,500	$ 2,850	$ 3,450
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ 18,000	$ 18,000	$ 16,940	$ 18,480
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ -	$ 410	$ 18,682	$ 200
R62	Intergovernmental Tsfrs	$ 4,282,280	$ 4,237,888	$ 3,531,570	$ 4,434,263
R64	Reimbursement	$ -	$ -	$ -	$ -
R66	Sale of Equipment	$ 15,000	$ 26,200	$ 6,200	$ -
R68	Donation Revenue	$ -	$ -	$ -	$ 1,240
R70	Grant Revenue	$ -	$ -	$ 5,000	$ 5,000
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 4,372,480	$ 4,339,698	$ 3,615,339	$ 4,511,012

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Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 5,356,045	$ 5,240,136	$ 4,351,990	$ 4,563,848
E10	Building & Grounds Exp	$ 223,602	$ 217,615	$ 196,638	$ 200,109
E20	Vehicle Expense	$ 162,677	$ 172,478	$ 127,282	$ 132,291
E30	Supply Expense	$ 162,990	$ 149,300	$ 85,458	$ 167,287
E40	Operations Expense	$ 16,000	$ 16,000	$ 12,188	$ 11,868
E55	Professional Services	$ 1,000	$ 1,000	$ 150	$ 375
E60	Miscellaneous Expense	$ 22,100	$ 25,000	$ 11,121	$ 4,375
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 247,405	$ 228,746	$ 197,284	$ 173,369
E80	Capital Assets	$ -	$ (10,865)	$ 10,865	$ 371,160
E85	Interest Expense	$ 24,997	$ 35,576	$ 29,326	$ 26,846
	Totals	$ 6,216,816	$ 6,074,985	$ 5,022,304	$ 5,651,528
	Revenues - Expenses	$ (1,844,336)	$ (1,735,287)	$ (1,406,965)	$ (1,140,516)

48/96 hour schedule would be based on 2920 hrs per year. Training Officer and Fire Marshal are 40 hour per week positions based on 2080 hrs per year & 0 hrs of normally scheduled Overtime. Newly hired employees will start at either the certified or uncertified Firefighter position . To start at the certified Firefighter position the newly hired Firefighters must have IFSAC Firefighter I & II Certifications. Anytime an employee changes job positions they will start at 1st position for that Job Classification. An employee that maxes out in a position will be paid an annual bonus in the amount of $50.00 per year starting the year after the employee maxes out in that position with a maximum bonus of $1000.00.

City of Bryant, AR 2026
Budget Book
Police Department - station at 312 Roya Lane



Police Chief Carl Minden Serving Since 2019



Asst. Chief JW Plouch Serving Since 1998

	Admin. CAPT P. Tarvin	Support CAPT J. Payte		Patrol CAPT N. Johnston
PSU SGT	Training SGT	CID LT	SRO LT (1 K9)	PTL LT X 4 (1 K9)
PIO/Com Relations SGT	Warrants OFC	CID SGT	SRO SGT	PTL SGT X 4 (1 K9)
RES OFC X 15 (unpaid)	Office Manager	OFC X 4	SRO OFC X 7 (1K9)	PTL OFC X 20 (2 K9)
Administrative Assistant	Records Clerk Warrants X 4	Evidence/Property Tech		

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Mission Statement: The mission of the Bryant Police Department is to work in harmony with all citizens of the community to create a safe and secure environment and to improve the quality of life for our residents with an emphasis on equality, fairness, integrity and professionalism.

2025 Accomplishments:
1. Purchased a new drone to upgrade the current aging drone fleet.
2. Purchased building on Roya Lane for Training Annex (from Gen Fund savings).
3. Purchased new rifles and body armor for SWAT team members to replace aged out items.
4. Upgraded the department's sky watch surveillance tower.
5. Upgraded interview room camera systems and added additional prox card door readers.

2026 Goals:
1. Continue to increase training available to staff.
2. Complete renovation of new building (not in 2026 budget)
3. Increase retention rate for sworn staff by revising the Step & Grade to be more competitive. (in budget?)
4. Add four Patrol Officers (funded in part by a grant for 3 years then taken over by city funding entirely in 2029)
5. Update Public Safety Building Surveillance cameras (looking for grants to fund this).

	2022	2023	2024	2025	2026
FT Employees	65.5	63.5	62	59	59

CAPT = Captain
LT = Lieutenant
SGT = Sergeant
PTL = Patrol
OFC = Officer
SRO = School Resource Officer
RES = Reserve Officer
CID = Criminal Investigation Division
PIO = Public Information Officer
PSU = Professional Standards Unit

Police					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ 780	$ 780	$ 853	$ 806
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ 5,750	$ 70,750	$ 71,410	$ 88,592
R62	Intergovernmental Tsfrs	$ 1,712,912	$ 1,695,155	$ 1,412,630	$ 1,647,996
R64	Reimbursement	$ 449,000	$ 386,000	$ 416,984	$ 357,100
R66	Sale of Equipment	$ -	$ 104,400	$ 90,909	$ -
R68	Donation Revenue	$ -	$ -	$ -	$ 7,500
R70	Grant Revenue	$ 106,200	$ 231,200	$ 234,803	$ 41,298
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 2,274,642	$ 2,488,285	$ 2,227,589	$ 2,143,292

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Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 5,607,793	$ 5,396,920	$ 4,839,517	$ 5,137,752
E10	Building & Grounds Exp	$ 170,418	$ 153,478	$ 135,833	$ 168,170
E20	Vehicle Expense	$ 361,900	$ 375,900	$ 344,289	$ 300,026
E30	Supply Expense	$ 44,950	$ 321,933	$ 376,302	$ 56,550
E40	Operations Expense	$ 16,880	$ 16,380	$ 11,601	$ 15,365
E55	Professional Services	$ 10,000	$ 9,400	$ 7,226	$ 5,992
E60	Miscellaneous Expense	$ 117,800	$ 108,752	$ 107,606	$ 115,103
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E64	Reimbursement	$ 128,000	$ 203,000	$ 202,225	$ 4,268
E70	Grant Expense	$ 101,700	$ 133,700	$ 110,924	$ 43,724
E72	Bond Expense	$ 121,540	$ 111,325	$ 108,773	$ 987,363
E80	Capital Assets	$ 439,914	$ 769,088	$ 855,279	$ 557,128
E85	Interest Expense	$ 20,497	$ 98,664	$ 4,181	$ 61,714
	Totals	$ 7,141,392	$ 7,698,539	$ 7,103,756	$ 7,453,155

Revenues - Expenses	$ (4,866,750)	$ (5,210,254)	$ (4,876,167)	$ (5,309,862)

Public Works Department

- Office at 7064 Cynamide Road

Public Works oversees the Street, Stormwater, Water and Wastewater functions of the City.





Administrative Assistant
VACANT

Interim Public Works Director
Ted Taylor
starting 10/7/25

Customer Service Supervisor
Angela Shepard

Water and Wastewater Analyst
Moriah Winkel

Inventory and Acquisition Manager
Christina Call

Senior Office Assistant Lesa Warner

Meter Tech
Eric Ahart

Mechanic, Dylan Shepherd (note this position and the asst. is paid out of Admin but reports to the Street Superintendent)

Tim Fournier, Interim General Manager for Water/Wastewater starting Oct 7, 2025

Meter Tech
Mindy Cox

Construction Project Coordinator, Joe Henry

Office Assistant
Lejena Holt

Construction Project Coordinator, Allen Davis

Meter Tech
Kayla Collins

Mechanic Assistant
Christopher Runnells

Office Assistant
Tiffany Jones

Construction Project Coordinator, Scott Chandler

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Utility Worker Hunter Pharr

Public Works Engineer Kelly Vanlandingham

Mission Statement: Provide quality of life to residents by building and maintaining Public Works infrastructure to protect the health and welfare of the city residents, businesses, and visitors along with the environment. We will also provide superior customer service in a timely and efficient manner. The department works to provide these services, as well as to support economic growth and development, with the teamwork and trust of highly qualified and skilled personnel.

	2022	2023	2024	2025	2026
FT Employees	13	14	17	19	20

City of Bryant, AR 2026
Budget Book

	Certifications/Licenses									
Employee	Water Distribution	Water Treatment	Wastewater Operator	CDL	Professional Asset Mgmt	CSI	CISEC	IMSA I	IMSA II	Diesel Tech
Ahart, Eric	Class I					X				
Ayres, Ryan				B			X			
Baker, David				A		X	X			
Boyette, John						X				
Braden, Joshua						X				
Byrd, Josh	Class II		Class I							
Call, Christina				B	X					
Carter, Jon				B		X				
Causey Justin			Class III							
Chandler, Scott	Class II		Class III							
Collins, Kayla						X				
Coleman, Erik			Class II			X				
Cox, Mindy						X				
Donahou, Skylar			Class II							
Dozier, Geoffrey						X				
Drake, Charles				B		X		X		
Ellis, Troy					X	X	X	X		
Fournier, Tim			Class I	A	X					
Glover, Frankie	Class II		Class III	A						
Gorden, Ken	Class II			B		X	X			
Gray, Gene						X				
Green, Robert				B		X				
Harris, James						X				
Hawkins, Matthew			Class I			X				
Henry, Joe			Class II	A						
Jones, Anthony			Class I	B		X				
Jones, Quinton			Class II							
Merrell, Anthony				A		X				
Mitchell, Dylan						X				
Mitchell, Nick				A		X		X		
Moore, Jason	Class IV	Class IV		A						
Moseley, Chad				B		X				
Price, Tim			Class III	B						
Remsing, Austin			Class II							
Rimmer, Bryce	Class IV		Class II		X					
Runnells, Chris						X				
Shepard, Dylan						X				X
Smith, Gary			Class II							
Stake, Jay						X	X			
Stephens, David	Class II		Class II	A						
Tallent, Austin						X				
Tallent, Steven			Class I			X				
Tarvin, Donald				A		X				
Thornberry, Kevin	Class I					X				
Tobias, Jose			Class I			X				
Watkins, Dale			Class II	A						
Winkel, Moriah	Class IV	Class IV	Class I							
Wilson, Brad	Class IV			A						

*CSI stands for Certified Stormwater Inspector and CISEC for Certified Inspector for Sediment & Erosion Control

* IMSA stands for International Municipal Signal Association

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2025 Public Works Accomplishments:

1. Completed the Master Plans for Water, and Stormwater with 10 year scopes, see Appendices.
2. Continued CAO Project Improvements and loading Capacity limits on the Sanitary Sewer System.

2026 Public Works Goals:

1. Begin construction on the South Plain Water Tank using ARPA for Design and Bond for remaining.
2. Secure funding and a plan for Lift Station #5 project.
3. Complete a road Survey for rehab schedule

2025 Construction Project Coordination Accomplishments:

1. Continued relocation of utility design for Hwy 5 widening project
2. Reviewed 22 pending projects as of 8/2025
3. Reviewed 79 Preliminary and final plat designs as of 8/2025
4. Subdivision infrastructure installation management

2026 Construction Project Coordination Goals:

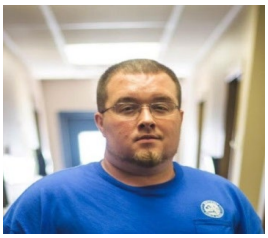
1. Obtain Drone License and training.
2. Obtain Flood Plain Mgt License.
3. Continue to update and maintain City GIS.
4. Look at updating our water and wastewater specifications.

Street and Stormwater Departments



Streets/Stormwater General Manager Melody Godwin

Street and Stormwater Superintendent Troy Ellis



Stormwater Manager VACANT	Construction Crew Field Supervisor Charles Drake	Right of Way Crew Field Supervisor David Baker	Signs & Signals Technician II Ryan Ayres
Stormwater Inspector Ken Gordon	Equipment Operator III Gene Grey	Equipment Operator II Chad Moseley	Sign & Signals I Nicholas Mitchell
Stormwater Inspector Jon Carter	Equipment Operator II VACANT	Equipment Operator III Donald Tarvin	Locate Technician Shane Thornberry
Stormwater Enforcement Jay Stake	Equipment Operator II Anthony Merrell	Equipment Operator I Josh Braden	Locate Technician Geoffrey Dozier
	Equipment Operator II Mike Bryant	Equipment Operator II Michael Galloway	
ROW Equipment Opt II Dwayne Galloway	Equipment Operator I Eric Richards	Equipment Operator I VACANT	

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2025 Stormwater Accomplishments:
1. Completed drainage for Phase I and Phase II of Stillman Loop.
2. Completed full designs for Stillman Loop Phases I, II, III and Lacrosse and Stivers as well.
3. Completed full CDMP and Council Approved (Garver Phase I & II)
4. Continuance of the Stormwater Feasibility Study and updated Stormwater Mgn Plan (received ADEQ Approval).

2026 Stormwater Goals:
1. Start and complete construction for Stillman Loop Phases III (Budgeted in 515 Fund with ARPA)
2. Basin Easement Maintenance RFW
3. Start and complete Dogwood Phase III Drainage Improvements (not funded currently)
4. Update Stormwater Mgn Ordinance 2019-32 (5 year update)

2025 Street Accomplishments:
1. Implementation and completion of Phase II City Wide Radar Speed Sign Installation.
2. Installation of Bryant Parkway (Central) Parkway Lighting.
3. Implementation of Phase I for the Street Widening and Maintenance RFQ.
4. Started city wide sidewalk repair (damaged, missing or ADA non compliant).
5. Westpointe Sidewalk Improvements.

2026 Street Goals:
1. Implementation of Phase II and III for the street widening and maintenance RFQ.
2. Install & Implement Phase II of MUTCD Approved Radar Signs (Signs purchased with 2024 budget)
3. Completion of i30 Bryant Parkway trail crossing (Grant funded match of $440K in 080 budget in 2026)
4. Continue city wide sidewalk repair (in house under the Materials and Maintenance budget line in fund 080)
5. Lowry Lane widening construction and completion (in- house)

	2022	2023	2024	2025	2026
FT Employees Street	13.5	18	17.5	18.5	18.5
FT Employees Stormwater	3.5	4	4.5	4.5	4.5

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Street					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ 2,361,000	$ 2,174,000	$ 1,915,233	$ 2,373,075
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ 1,500	$ 1,500	$ 15,161	$ 242,482
R62	Intergovernmental Tsfrs	$ 2,055,494	$ 2,034,860	$ 2,695,485	$ 1,977,600
R64	Reimbursement	$ -	$ -	$ 22,951	$ -
R66	Sale of Equipment	$ -	$ 20,900	$ 20,900	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 4,417,994	$ 4,231,260	$ 4,669,730	$ 4,593,157

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 1,770,875	$ 1,751,141	$ 1,265,107	$ 1,470,552
E10	Building & Grounds Exp	$ 231,946	$ 231,090	$ 188,829	$ 223,278
E20	Vehicle Expense	$ 260,500	$ 257,042	$ 233,170	$ 231,847
E30	Supply Expense	$ 508,516	$ 443,996	$ 202,291	$ 310,962
E40	Operations Expense	$ 126,200	$ 96,000	$ 60,824	$ 83,957
E55	Professional Services	$ 500,750	$ 492,049	$ 256,211	$ 478,099
E60	Miscellaneous Expense	$ 60,776	$ 46,326	$ 45,971	$ 27,060
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 189,077	$ 136,550	$ 90,516	$ -
E80	Capital Assets	$ 90,000	$ (587,490)	$ 1,161,917	$ 1,885,371
E85	Interest Expense	$ 33,821	$ 30,700	$ 20,933	$ -
E90	Construction Project - Hilltop	$ -	$ -	$ -	$ 117,233
	Totals	$ 3,772,461	$ 2,897,403	$ 3,525,769	$ 4,828,358

Revenues - Expenses	$ 645,533	$ 1,333,857	$ 1,143,961	$ (235,201)
Stormwater in right of way next page	$ (753,696)	$ (1,414,617)	$ (497,223)	$ (796,397)
Difference	$ (108,163)	$ (80,760)	$ 646,738	$ (1,031,598)

The Funding Committee in 2025 did not make a decision regarding changing the funding structure of the Stormwater funds so the Street Fund will continue to pay for Stormwater projects in the right of way and therefore continue to be short of funds for needed projects. This year all that is budgeted for capital projects are the four below:

2 Scag Mowers to replace old ones	40,000	
Digital Speed Sign	10,000	
Pipe for the year	40,000	
Bryant Parkway Trail Match $440,000	0	Removed to come from General Fund Savings in 2026
Total Capital shown above	90,000	

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Stormwater					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ -	$ -	$ -	$ -
R62	Intergovernmental Tsfrs	$ -	$ -	$ -	$ -
R64	Reimbursement	$ -	$ -	$ -	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ -	$ -	$ -	$ -

NOTE: All revenues derived from the current Stormwater charge are expended on Capital not operational needs.

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Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 639,563	$ 522,503	$ 448,307	$ 447,169
E10	Building & Grounds Exp	$ 4,512	$ 4,512	$ 2,122	$ 5,265
E20	Vehicle Expense	$ 27,020	$ 27,020	$ 9,861	$ 15,621
E30	Supply Expense	$ 25,400	$ 25,400	$ 8,192	$ 11,661
E40	Operations Expense	$ 16,200	$ 13,200	$ 9,040	$ 7,130
E55	Professional Services	$ 41,000	$ 41,000	$ 19,702	$ 116,359
E60	Miscellaneous Expense	$ -	$ -	$ -	$ -
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ -	$ -	$ -	$ -
E80	Capital Assets	$ 1	$ 780,982	$ -	$ 193,192
E85	Interest Expense	$ -	$ -	$ -	$ -
	Totals	$ 753,696	$ 1,414,617	$ 497,223	$ 796,397

Revenues - Expenses	$ (753,696)	$ (1,414,617)	$ (497,223)	$ (796,397)

515-0140-4567 Storm Fees	20,000	
515-0140-4568 Storm Res	258,000	
515-0140-4569 Storm Bus	46,800	
Total	324,800	5816 $1 placeholder

Historical Review of 515 Stormwater Capital Enterprise Fund and ARPA Funding

Out of 515 Stormwater Capital Fund

	Vendors/Engineers	Encumbered as of 2/11/25 in 515 Fund	Spent in 2017	Spent in 2018	Spent in 2019	Spent in 2020	Spent in 2021	Spent in 2022	Spent in 2023	Spent in 2024	Spent thru 10/31/2025	Total since 2017
5808 Vehicles and Equipment			68,101	29,000								97,101
Master plan Feasibility Study	RJN/Garver	7,904							148,968	171,458	15,646	336,072
August Cove			164,991					52,445				217,437
Bame to White Blossom					11,250	750						12,000
Boone estimated at $600,000												0
Bridgeport					45,455							45,455
Cambridge (ARPA $500K moved here)	D&D Homes		6,500							483,449		489,949
Carrywood /Raintree Acres Proj 2.6.8	Garver, Garnat, Scurlock, Jcon, LR WinWater				3,638	39,088	160,056		126,972			329,754
Debswood	JcCon						5,900					5,900
Dogwood	Redstone				73,849	4,290			342,704			420,843
Eastwood	Redstone									193,433	21,492	214,925
Hanover/Other/Span Rd.	Gene Summers						71,997					71,997
Henson/Ozark	Redstone, McC, Jcon, Scurlock				10,578	64,459	15,531					90,568
Hidden Creek	McC					8,156						8,156
Hilltop/Springhill Intersection	Redstone, Garnat, Pinacle					5,300	13,176	300,924				319,400
Jon Drive	Conso Pipe			12,370								12,370
Lacross										22,478		22,478
Lexington				18,030	5,971							24,001
Mills Park Rd	McC					21,721	71,258					92,979
Monticello				1,415	147,759							149,174
Northlake (ARPA $1.1Mil)	Township					3,900	19,900		1,100,000			1,123,800
Oak Glenn/Coral Tree/Rogers/Span	Granite, Dar, Riggs, Jed						3,562			37,002		40,564
Pleasant Point Phase 2												0
Raintree (ARPA $550K)	Garnat, Cisneros								496,999			496,999
Richland park			210,500	5,202								215,702
Robinwood	McC					134,326						134,326
Rogers includes $5K easement	R. Val									29,233		29,233
Stillman Loop	McC, Garna	1,379,597			9,557	7,000				69,519	624,550	710,625
Stivers		52,284								27,716	9,098	36,814
StoneyBrook				8,360	2,776							11,136
Target Parking Lot					17,289							17,289
Trench Boxes/Stock										53,955		53,955
Westpoint/Hensley					6,300	26,783						33,083
Woodland Park						8,313						8,313
Timbercreek						66,533						66,533
Totals		1,439,785	450,092	74,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,938,931

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
500-0140-4567 SW In Lieu added 4259/4250	1,500	46,565	6,500	91,587	2,800	22,730	25,825	27,467	22,425	11,700	259,099
500-0140-4568 SW Residential	138,822	243,075	248,889	246,249	244,159	243,213	241,964	248,713	260,443	175,730	2,291,257
500-0140-4569 SW Business	17,130	32,500	32,412	42,018	44,366	44,850	45,107	46,615	47,258	31,784	384,039
515-0140-4850 SW Int	14	91	60	141	297	72	59	0	0	0	735
@	157,466	322,231	287,861	379,995	291,622	310,865	312,955	322,795	330,126	219,214	2,935,129
500-0140-5622 SW Transfer	132,865	344,277	264,515	379,308	291,246	309,041	332,276	0			2,053,528
@	24,601	(22,046)	23,346	687	375	1,824	(19,321)	322,795	330,126	219,214	881,601
515-0140-1000 just deposits	135,341	344,368	264,575	879,449	294,387	309,113	463,013	1,668,523	1,144,881		5,503,651
@	(2,476)	(91)	(60)	(500,141)	(3,141)	(72)	(130,738)	(1,668,523)	(1,144,881)	0	(3,450,123)
							(A)	(B)	(C.)	(C.)	
Extras from GF.ARPA.Grants Etc.				500,000			322,071	1,668,523	1,144,881		
515-0140-5816 Infrastructure	0	381,992	45,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,841,830
515-0140-5808 Vehicles/Equip	0	68,101	29,000								97,101
Total Capital Spend	0	450,092	74,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,938,931
	157,466	29,605	243,102	767,212	683,248	616,745	905,832	690,211	1,301,300	258,054	(2,387,058)
Cash 1000	135,341	29,617	221,640	782,247	667,259	624,175	914,536	709,626	1,113,112		
@	22,125	(12)	21,462	(15,035)	15,989	(7,431)	(8,704)	(19,415)	188,188	258,054	
080-0140- Revenues				500,000							500,000
080-0140 Totals		199,870	195,485	233,631	236,053	320,431	298,278	505,626	769,317		2,758,692
080-0140 Capital included in Totals		0	0	20,589	6,625	0	0		166,112		193,326
080-0140-5571 Engineering included in Tc		53,207	39,629	18,521	0	44,380	40,566	88,934	116,359		401,596

Historically double the 515 amounts shown above were typically spent on these projects because another half was spent out of the Street Fund as these projects are in the Street Right of way.

			Reported to Fed 3/	Left to Report Or Change					
Reported on SEFA 2023	Northlake	1,100,000	1,100,000	0		ARPA moved in	2,377,489		
	Raintree	190,130	494,534	(55,466)			33,321	gain/interest	gain/interest
	Cambridge	6,870	272,922	(227,078)					

ARPA Expended	1,100,000	Northlake	300,000	State Grant for Dogwood 2B	
	190,129	Raintree	300,000	(B) State Grant too in 2023 expenses	
	183,449	Cambridge	300,000	(C.) State Grant too in 2024 expenses	
		Springhill	300,000	(A) State Grant in 2022 expenses	
Sept 2024 Council approval Res 2024-36	870,590	Stillman I, II and III not to exceed	300,000	Applied for at 8/27/24 - Denied	
	2,344,168				
Oct 2024 Council approval Res 2024-47	1,100,000	LS#5 NRD plus			
Oct 2024 Council approval Res 2024-46	900,000	South Plain Water Tank			
	2,000,000				

Stillman	417,282	Phase I Redstone PO ending 5306	Completed by 8/31/25	Chg Order	35261.25
Stillman	461,242	Phase II Redsone PO ending in 5305	Other Stillman Costs	Entergy	27000
	878,524			Garnat	13187.5
	7,934	Difference			

5816 in Water thru 8/31/25		WW's
Hwy 5	65,742	65,742
Meters	39,001	
South Plain	149,900	
Rate Study	3,381	3381.25
RJN ?	4,196	4481.74
Other?	(2,909)	-2909
Land from School	151,104	
7 Vehicles		7 Vehicles
		13 equipment?
LS#5		441966.1
Lea Circle Reimbursed		
WW Master Plan Crist		40550
LS#10		71446
LS#18		52524.14
LS#19		46922.59
4 smaller projects		

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Enterprise Funds

The City has a major Enterprise Fund called the Utility Revenue Fund shown as number 500. This fund started out housing the collections of the water payments on the utility bills; however, wastewater funds are collected through this fund as well. Any Enterprise Fund revenues are collected through this fund and then distributed out to their separate funds via transfers. This began changing with a General Ledger Software Conversion in 2022. Going into 2023 it is planned for all of Water's revenues and expenses to be housed in Fund 500 and all of Wastewater's related revenues and expenses to be housed in Fund 510.

The water expenses are derived from the treatment and distribution of water to approximately 9000 customers. The Water department received its water from the Central Arkansas Water Authority in Little Rock, Arkansas. The expense to pay for the water is listed under the supplies category.

In 2016 the City added a new enterprise fund 515 for Stormwater capital costs. The city collects on the Utility bills $3.00 from all residential customers and $6.00 from all commercial customers to help fund capital projects associated with stormwater issues. Because many Stormwater issues are related and in Streets the Stormwater Personnel and related operating costs continue to be paid out of the Street Fund, see those related pages in this Budget Book for a complete picture of Stormwater issues.

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The Water and Wastewater Divisions had Twenty Year Master Plans completed by Crist Engineering in 2008 and new ones completed in 2025 by XXXXX. New master plans are scheduled to be completed in 2024. These documents are listed as Appendices to this document and should be reviewed each year during budget season to make sure we are adhering to our master plans.

Water Department

Water Superintendent
Jason Moore

Field Supervisor
Josh Byrd

Equipment Operator
Bradley Stapler

Equipment Operator
John Boyette

Utility Worker II Kevin
Thornberry

Equipment Operator
Brad Wilson

Utility Worker I
VACANT

Equipment Operator James
Moore

Utility Worker I
VACANT

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2025 Water Accomplishments:
1. Completed Rate and Impact Fee Study.
2. North Tank Repairs Completed.
3. Completed Master Plan Fire Deficiency Tie Ins.

2026 Water Goals:
1. Engineering of the South Pressure Plane Project.
2. Engineering of Highway 5 Utility Relocation (reimbursed from the State).
3. Installation of Pressure Data Loggers Throughout the City of Bryant.
4. Replace Booster Pump Station PRV and Controls and Chlorinator.

	2022	2023	2024	2025	2026
FT Employees	7	7	7	8	9

Wastewater Department

- The Wastewater Plant is located at 7064 Cynamide Drive

The Water and Wastewater Committee (WSAC) meets on the first Tuesday of each month at 6:00 pm.

	Wastewater Superintendent Frankie Glover		Wastewater Treatment Plant Manager Timmy Price		
	Field Supervisor Erik Coleman		Chief Plant Operator Dale Wakins		NEW Pumps and Controls Manager
	Maintenance Utility Worker II Anthony Jones	Maintenance Utility Worker II VACANT	Wastewater Operator Austin Remsing	Wastewater Treatment Operator Gary Smith	Pumps and Controls Operator James Harris
Maintenance Utility Worker II Jose Tobias	Repair Utility Worker II Matt Hawkins	Maintenance Utility Worker I Dylan Mitchell	Wastewater Operator Skyler Donahue	Wastewater Lab Tech. Justin Causey	Pumps and Controls Operator Josh Frye
Maintenance Utility Worker I Dave Stephens	Util Worker I Robert Green	Utility Worker II Steven Tallant	Wastewater Operator Quinton Jones	Wastewater Operator Josh Miller	Utility Worker NEW 2026
Maintenance Utility Worker I Trace Morin	Maintenance Utility Worker I Austin Tallant	Utility Worker II	Utility Worker I VACANT		Utility Worker NEW 2026

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2025 Wastewater Accomplishments:
1. Completed upgrades to Lift Stations 4, 10, 18, and 19.
2. Completed upgrades to Basin 4 Trunkline.
3. Completed Lea Circle Gravity Sewer Project (bonded with ANRC).
4. Completed 3500 ft of sewer line pipebursting.
5. Completed the Wastewater Master Plan.

2026 Wastewater Goals:
1. Continue Lift Station #5 and parallel force main upgrades.
2. Upgrades to Owen Creek Trunkline Project.
3. Upgrading lift stations 11, 13, 24, and 28.
4. Pipebursting of 3600 ft of sewer line.

	2022	2023	2024	2025	2026
FT Employees	21	20	20	23	25

Water					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ 5,327,997	$ 4,638,785	$ 4,250,981	$ 4,834,718
R60	Miscellaneous Revenue	$ 5,000	$ 90,000	$ 90,338	$ 21,921
R62	Intergovernmental Tsfrs	$ 887,407	$ 724,500	$ -	$ 428,505
R64	Reimbursement	$ 50,000	$ 50,000	$ 105,199	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 6,270,404	$ 5,503,285	$ 4,446,517	$ 5,285,144

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 1,710,864	$ 1,633,049	$ 1,333,443	$ 1,334,366
E10	Building & Grounds Exp	$ 131,567	$ 141,035	$ 107,002	$ 122,089
E20	Vehicle Expense	$ 107,281	$ 113,781	$ 100,541	$ 100,693
E30	Supply Expense	$ 2,218,502	$ 1,970,500	$ 1,778,800	$ 1,712,181
E40	Operations Expense	$ 478,000	$ 503,200	$ 439,993	$ 516,831
E55	Professional Services	$ 241,350	$ 260,722	$ 106,594	$ 127,128
E60	Miscellaneous Expense	$ 107,534	$ 82,734	$ 58,284	$ 37,586
E62	Intergovernmental Tsfr	$ 187,500	$ 187,500	$ 183,446	$ 1,318,199
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 85,000	$ 43,002	$ 31,897	$ 31,970
E80	Capital Assets	$ 889,908	$ 814,647	$ 155,034	$ 854,205
E85	Interest Expense	$ 74,629	$ 87,546	$ 87,497	$ 71,247
E90	Construction Projects	$ -	$ -	$ -	$ -
	Totals	$ 6,232,135	$ 5,837,715	$ 4,382,530	$ 6,226,493
		$ 6,285,038	$ 6,464,071	$ 4,402,334	$ 6,229,015
	Revenues - Expenses	$ 38,269	$ (334,430)	$ 63,987	$ (941,349)
		$ (52,903)	$ (626,356)	$ (19,804)	$ (2,522)

	Capital above consists of:	Depreciation Placeholder of	649,907	
		Capital Infrastructure - Woody Dr. to Steeple C	80,000	
		Capital Infrastructure - Repair and Replace Me	60,000	
		Capital Infrastructure - Hwy 5 relocates	50,000	Reimbursed
		Capital Asset - Land	50,000	
		South Plain Placeholder	1	
		Total	889,908	

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Wastewater					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ 6,152,400	$ 5,790,000	$ 5,169,893	$ 6,189,472
R60	Miscellaneous Revenue	$ 50,000	$ 50,000	$ -	$ 45,114
R62	Intergovernmental Tsfrs	$ 956,051	$ 1,099,500	$ 894,583	$ 2,009,369
R64	Reimbursement	$ 50,000	$ 50,000	$ 131,452	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 7,208,451	$ 6,989,500	$ 6,195,929	$ 8,243,956

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 2,885,871	$ 2,363,234	$ 1,956,560	$ 2,010,576
E10	Building & Grounds Exp	$ 716,208	$ 726,219	$ 584,232	$ 652,698
E20	Vehicle Expense	$ 223,769	$ 253,769	$ 189,196	$ 192,558
E30	Supply Expense	$ 838,000	$ 870,000	$ 520,802	$ 769,961
E40	Operations Expense	$ 42,001	$ 89,200	$ 71,217	$ 83,694
E55	Professional Services	$ 335,850	$ 351,222	$ 227,087	$ 475,851
E60	Miscellaneous Expense	$ 102,034	$ 97,234	$ 52,226	$ 58,470
E62	Intergovernmental Tsfr	$ 339,500	$ 339,500	$ 258,612	$ 309,474
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 49,002	$ 49,000	$ 43,352	$ 62,049
E80	Capital Assets	$ 1,639,839	$ 186,660	$ 715,434	$ 1,262,793
E85	Interest Expense	$ 89,983	$ 89,915	$ 18,895	$ 55,209
E90	Construction Projects	$ -	$ -	$ -	$ -
	Totals	$ 7,262,057	$ 5,415,953	$ 4,637,615	$ 5,933,332
	Revenues - Expenses	$ (53,606)	$ 1,573,547	$ 1,558,314	$ 2,310,624

Capital above consists of:	Depreciation Placeholder of		666,551	
	Capital Infrastructure - CAO Pipe Bursting and E1		483,285	
	Capital Infrastructure - WWTP Upgrades		100,000	
	Capital Infrastructure - Hwy 5		50,000	reimbursable
	LS #5 ARPA Placeholder		1	
	Capital Land Easements , Springhill		100,000	
	Capital possibly pay off Vac Con Truck early in 2025?		240,000	
		Total	1,639,837	

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City of Bryant, AR 2026 Budget Book

Fund	Dept	Account	Description	2026 Budget	2025 Budget	2025 Activity	2024 Activity
5	200	4100	Designated Tax - AC	685,165.00	678,062.00	504,271.93	659,572.29
5	400	4100	Designated Tax - Park	685,165.00	678,062.00	504,271.93	659,572.29
5	500	4100	Designated Tax - Fire	1,712,912.00	1,695,155.00	1,260,679.83	1,648,930.74
5	600	4100	Designated Tax - Police	1,712,912.00	1,695,155.00	1,260,679.83	1,648,930.74
5	800	4100	Designated Tax - Street	2,055,494.00	2,034,860.00	1,512,815.79	1,978,716.88
2	100	4105	One Cent Sales Tax	6,851,648.00	6,647,600.00	5,042,719.31	6,595,722.94
45	400	4110	Park 1/8 Sales Tax	830,950.00	830,950.00	630,339.92	824,465.37
55	500	4120	Fire 3/8 Sales Tax	2,492,850.00	2,492,850.00	1,891,019.74	2,473,396.08
51	500	4150	State Turnback	28,000.00	28,000.00	31,632.21	37,214.17
550	900	4259	Impact Fees	35,000.00	35,000.00	34,514.00	61,366.00
555	950	4259	Impact Fees	50,000.00	50,000.00	57,400.00	78,350.00
62	600	4402	Act 988 of 1991 Revenue	12,000.00	12,000.00	7,285.40	8,213.82
30	300	4404	Act 1256 Civil Division	71,250.00	71,250.00	17,475.00	20,930.00
30	300	4406	Act 1256 District Court Rev	330,000.00	330,000.00	309,460.28	355,353.27
31	300	4408	Act 1809 of 2001 Revenue	36,000.00	36,000.00	32,059.50	42,185.00
61	600	4410	Admin of Justice Revenue	15,000.00	15,000.00	12,102.02	16,111.68
68	600	4418	Drug Seizure Revenue	5,000.00	2,500.00	1,908.00	18,294.00
3	100	4502	AT&T / SW Bell Franchise Fee	35,000.00	80,000.00	20,574.75	37,747.31
3	100	4506	Centerpoint Energy Franchise Fee	220,000.00	250,000.00	249,762.86	221,831.42
3	100	4508	Fidelity Franchise Fee	10,000.00	15,000.00	8,143.76	10,352.60
3	100	4510	Comcast Cable Franchise Fee	60,000.00	75,000.00	37,432.73	59,276.87
3	100	4526	Entergy Franchise Fee	675,000.00	606,000.00	671,843.56	726,309.54
3	100	4528	First Electric Franchise Fee	370,000.00	300,000.00	351,320.44	427,984.66
620	950	4546	Infrastructure Fee	1,576,501.00	1,980,000.00	1,524,633.52	1,905,455.65
3	100	4564	Windstream Franchise Fee	15,000.00	15,000.00	10,320.76	14,153.79
604	0	4600	Miscellaneous Revenues	0.00	0.00	0.00	2,531.31
114	100	4610	Loan Proceeds	3,325,000.00	3,390,310.00	2,521,359.67	3,297,861.48
167	100	4610	Loan Proceeds	0.00	0.00	0.00	2,225,000.00
183	800	4610	Loan Proceeds	0.00	0.00	0.00	0.00
188	800	4610	Loan Proceeds	0.00	0.00	0.00	0.00
110	100	4623	Xfer from Other Fund	30,000.00	30,000.00	1,305,969.96	1,647,492.34
114	0	4623	Xfer from Other Fund	0.00	0.00	0.00	0.00
604	0	4623	Xfer from Other Fund	50,000.00	50,000.00	180,473.49	274,036.56
606	900	4623	Xfer from Other Fund	0.00	0.00	0.00	0.00
525	950	4625	Xfer from Water	477,000.00	477,000.00	396,876.51	527,672.13
550	900	4625	Xfer frWaterOrd1997-3, 2010-18	0.00	0.00	0.00	0.00
555	950	4625	Xfer from Water Ord 1997-03	0.00	0.00	0.00	0.00
182	800	4627	Xfer from Other	513,110.00	554,877.00	377,155.08	554,954.25
185	800	4627	Xfer from Other	636,207.00	637,944.00	460,209.80	640,879.76
20	200	4680	Donation Revenue Ord 2011-24	2,500.00	2,500.00	0.00	2,297.67
7	100	4850	Interest Revenue	0.00	0.00	0.00	4,681.25
66	600	4850	Interest Revenue	0.00	0.00	0.00	0.00
68	600	4850	Interest Revenue	0.00	0.00	0.00	0.00
113	100	4850	Interest Revenue	30,000.00	30,000.00	23,804.94	38,082.39
114	400	4850	Interest Revenue	50,000.00	50,000.00	38,265.54	73,304.03
182	800	4850	Interest Revenue	5,000.00	5,000.00	5,558.68	7,728.59
183	800	4850	Interest Revenue	22,000.00	22,000.00	19,067.30	30,562.02
185	800	4850	Interest Revenue	5,000.00	5,000.00	8,238.82	10,492.50
186	800	4850	Interest Revenue	10,000.00	10,000.00	10,451.83	17,024.69
188	800	4850	Interest Revenue	0.00	0.00	47,323.83	238,530.77
604	0	4850	Interest Revenue	2,000.00	2,000.00	3,666.15	1,106.53
606	0	4850	Interest Revenue	0.00	0.00	8,489.69	14,979.51
7	100	4855	Gain on Investment	0.00	0.00	0.00	26,185.60
110	100	4855	Gain on Investment	0.00	0.00	4,380.42	4,627.80
30	300	5072	Act 1256 Judge Retirement	5,200.00	5,200.00	3,158.72	4,738.08
30	300	5400	Act 316 of 1991 Expense	250.00	250.00	216.59	217.44
51	500	5410	Act 833 Expense	145,000.00	28,000.00	11,777.53	8,102.70
30	300	5415	Act 918 of 1983 Expense	17,500.00	17,500.00	12,102.02	16,111.68
62	600	5420	Act 988 Expense	12,000.00	12,000.00	0.00	0.00
30	300	5425	Act 1256 Co Admin of Justice	140,500.00	140,500.00	93,095.43	128,899.20
30	300	5430	Act 1256 Court Costs	15,250.00	15,250.00	10,665.97	14,172.48
30	300	5435	Act 1256 City Attorney	28,500.00	28,500.00	19,817.48	26,288.16
30	300	5440	Act 1256 DFA (State)	167,150.00	167,150.00	169,388.74	161,451.35
30	300	5445	Act 1256 Ordinance 89-15	26,000.00	26,000.00	17,809.96	23,599.20
30	300	5495	Act 1256 Intoximeter Expense	900.00	900.00	680.37	805.68
20	200	5580	AC Donation Expense	2,500.00	2,500.00	1,823.52	2,208.03
61	600	5600	Miscellaneous Expense	15,000.00	15,000.00	0.00	9,360.00
68	600	5600	Miscellaneous Expense	5,000.00	5,000.00	4,531.87	2,516.59
31	300	5608	Software - New & Renewals	36,000.00	36,000.00	26,832.38	62,156.10
2	100	5620	Xfer to General	6,851,648.00	6,647,600.00	5,085,468.00	6,591,996.00
3	100	5620	Xfer to General	258,600.00	258,600.00	215,500.00	174,999.96
5	200	5620	Xfer to General - AC	685,165.00	678,062.00	508,545.00	659,196.00
5	400	5620	Xfer to General - Park	685,165.00	678,062.00	508,545.00	659,196.00
5	500	5620	Xfer to General - Fire	1,712,912.00	1,695,155.00	1,271,367.00	1,647,996.00
5	600	5620	Xfer to General - Police	1,712,912.00	1,695,155.00	1,271,367.00	1,647,996.00
45	400	5620	Xfer to General	830,950.00	830,950.00	635,679.00	824,004.00
55	500	5620	Xfer to General	2,492,850.00	2,492,850.00	1,907,046.00	2,472,000.00
3	800	5622	Xfer to Fund Bond Funds	1,125,817.00	1,082,128.76	808,913.01	1,145,187.41
5	800	5622	Xfer to Street	2,055,494.00	2,034,860.00	1,525,644.00	1,977,600.00
7	100	5626	Xfer to Other	0.00	0.00	1.32	844,881.17
113	100	5626	Xfer to other fund	30,000.00	30,000.00	23,804.94	38,082.39
114	400	5626	Xfer to other fund	0.00	0.00	1,282,164.82	1,609,409.95
167	100	5626	Xfer to Other	0.00	0.00	0.00	688,328.30
183	800	5626	Xfer to Other	22,000.00	33,000.00	27,216.63	33,621.91
186	800	5626	Xfer to Other	1,500.00	1,500.00	1,235.24	17,024.69
525	950	5626	Xfer to Other	289,500.00	319,500.00	291,171.27	42,000.00
525	900	5626	Xfer to Water	187,500.00	187,500.00	0.00	109,000.00
535	950	5626	Xfer to other fund	0.00	0.00	0.00	0.00
550	900	5626	Xfer to Other	50,000.00	50,000.00	0.00	0.00
555	950	5626	Xfer to Other Fund	0.00	0.00	0.00	123,365.00
604	0	5626	Xfer to Other	50,000.00	50,000.00	41,815.63	234,787.57
606	0	5626	Xfer to Other	0.00	0.00	0.00	39,248.99
620	900	5626	Xfer to Water	1,316,457.50	1,267,000.00	603,412.01	1,063,508.86
110	0	5722	Bond Principal Pmt	0.00	0.00	1,300,000.00	1,700,000.00
114	0	5722	Bond Principle Pmt	1,672,525.00	1,672,525.00	0.00	1,200,000.00
182	800	5722	Bond Principal Pmt	70,000.00	70,000.00	292,080.00	0.00
185	800	5722	Bond Principal Pmt	395,000.00	375,000.00	385,000.00	375,000.00
114	0	5724	Bond Fees	950.00	950.00	950.00	3,100.00
182	800	5724	Bond Fee	2,500.00	2,500.00	2,500.00	2,500.00
185	800	5724	Bond Fees	1,002.00	1,000.00	749.97	999.96
188	800	5724	Bond Fees	0.00	0.00	0.00	0.00
604	0	5724	Bond Fees	2,000.00	2,000.00	1,500.03	2,000.04
185	800	5750	Interest Expense	241,207.00	262,000.00	251,918.76	261,264.94
31	300	5810	Capital Assets - Equipment	0.00	0.00	0.00	0.00
114	0	5850	Interest Expense	1,672,525.00	1,672,525.00	222,153.13	513,381.26
182	800	5850	Interest Expense	443,110.00	300,000.00	223,130.00	521,876.28
7	100	5855	Loss	0.00	0.00	0.00	0.00
31	300	5898	Capital Asset Contra	0.00	0.00	0.00	7,361.63
165	600	5898	Capital Asset Contra	0.00	0.00	0.00	577,439.09
188	800	5900	Construction	1.00	1,700,000.00	604,422.39	4,376,340.31

Fund	Dept	Act	Description	2026 2026 Total Budget	2025 Total Budget	2025 YTD Activity	2024 Total Activity
			Total Rev	25,728,664.00	25,920,075.00	21,395,958.78	30,170,468.29
			Total Exp	25,476,040.50	26,590,172.76	19,665,200.73	32,645,320.40
			Diff	252,623.50	-670,097.76	1,730,758.05	-2,474,852.11

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Non zeroing out non major funds for Requested 2026

3	(583.00)
51	117,000.00
110	(30,000.00)
114	(29,000.00)
182	(2,500.00)
185	(3,998.00)
186	(8,500.00)
188	1.00
550	15,000.00
555	(50,000.00)
620	(260,043.50)
Totals	(252,623.50)

Major Funds

1	(148.43)
80	108,161.60
500	6,731.05
510	68,606.00
515	(324,799.00)
Total	(141,448.78)
Tyler Check Digit	394,072.28
	(394,072.28)
	0.00

Appendix 1 - Major Vendor List * Denotes under Contract, Single Source is shown as SS and is defined as "best performing for the current city systems, usage, or services" , D = paid by DRAFT and OG means vendor over many years. Note Ordinance 2022-18 was approved by Council in July of 2022 and denotes that items on DRAFT will be brought once a year to Council during the budgeting process and many vendors on this list will not be brought back to Council for approval because of earlier approvals in many forms.

		A&A Fire and Security - Parks	
OG	*	AC&T Wastewater Rehab	
OG		ACIC (Arkansas Crime Information Center)	
		Action Electric	
OG	*	Adams Pest Control	
		Alliconnect - PD mental health/officer wellness provider	
CP		Alert All #18 Fire	
OG, CP	SS	Altec - Street	
OG		Amazon Prime Business	
OG	*	American Fidelity	
OG	SS	AR on site	
OG	*	AR One Call - PW	
		AR Sign and Barricade	
OG	SS	AR Valley Communications	
OG	*	Archive Social - Next Request - Legal FOIA Response (civic plus)	
OG	D	Ark Departments of Finance, Health and Transportation etc.	
OG		Ark Hwy Graphics	
OG		Ark Mailing Services for Utility Billing	
OG	*	Ark Municipal League for Various Items and Programs	
OG		Ark Public Employees Retirement System (APERS)	
OG		Arkansas Fire Academy #76 Fire	
OG	D	AT&T	
OG	*	ATA for Audit Services	
OG		Atco International - WWTP Chemicals	
OG	D	Auditor of the State for Escheating Purposes	
OG		Axon – Tasers for PD	
		Banana Graphics - Parks Uniform Shirts	
OG	D	Banner Fire Equipment	
OG	*	Baptist Health Clinic for Physicals	
		Baysingers (police supply store)	
		Benton Napa Auto Parts #141 Fire	
OG		Best Janitorial	
OG	D	Boston Mutual - Payroll Deduct	
OG		Brad Glover Electric	
		Bryant Small Engine - Parks supplies annually	
OG	*	Bryant Youth Association	
OG		Bulkhalter	
OG		Cadenance Bank for WW Vac Truck	
		Chris Crain Dogge, Landers	
OG	*	CDW - Sole Source for IT	
OG		CDWG - Barracuda Backup for IT	
OG	*D	Centerpoint for Gas Changed to Summit and Symmetry for Bulk Parks	
	SS	Central Ark Truck and Trailer and Outfitters (2 vendors)	
OG	*	Chamber of Commerce - Bryant - Contract started in 2022	
OG		Chem Aqua -Parks	
OG	*	Cisneros	
OG	*	Civic Plus replaced Municode for City Clerk	
OG	*	Civic Rec replaced Activenet in 2018	
OG		CJI (Criminal Justice Institute)	
OG		Clarity Pools	
OG		Clark Communication #3933 Fire	
	*	Coronet for Cyber Security - 3 year contract signed 11/19/24	
	SS	Clark Equipment	
		CLEAN #2599 Fire and Police	
OG	D	Clearent	
OG	*	Clifford (for Generator Maintenance)	
OG	D	Comcast for TV and back up Internet	
OG		Commercial Air	
		Consolidated Fleet Service #876 Fire	
OG		Consolidated Pipe	
OG	*	Cranford - Bid Out no other Respondents for Street Asphalt	
OG	*	Crews - bond related	
OG	*	Crist Engineering	
		Cummins Sales & Service #1386 Fire	
		Curry's Pest Control# 240 Fire	
		Custom Advertising	
	SS	Dana Safety - PD was Cap Fleet	
	SS	Daktronics - Parks Scoreboards	
		Darragh	
		Davis Supply - Parks Fertilizer	
OG	*	DB Squared JESAP - Name changed to JER -HR	
OG	D	Delage for Copiers	
OG	*	Dell for IT	
OG	*	DNT for the City Website and marketing	
OG		DoorKing for PW Gate	
	SS	Duck's Garage	
		Eagle Electric	
		EGW Utilities	
OG	*	ELC and Espino Lawn Care (Parks and Street)	
OG	*	Eliant Solutions Inc. for IT	
OG		EMed/Grogans #862 Fire	
OG	*	Employee Assistance Plan	
OG		Employment Solutions	
OG	*D	Entergy	
OG	*	Enterprise for PD Vehicles	
OG		ErgoMetrics #2051 Fire	
OG		ESO #3835 Fire	
		ESRI (PD and PCD)	
OG		Evans Enterprises	
OG		Everett	
OG		EverOn #4023 Fire	
OG		FAAC inc. SRI/MILO for PD contract 24, 25 and 26 (indoor shooting range)	
		Farmers Association - Parks Chalk, Clay and Conditioner	
OG	*D	First Electric	
OG		First Security - Bonds	
OG		Fleming Network #299 Fire	
		Flock Safety - pD ALPR camera system provider	
OG	D, *	Friday, Eldridge & Clark for Bond Counsel	
	*	Galls - PD Uniforms	
OG		Garnat	
OG	*	Garver Engineering	
OG	*	Gary Williams - Electrical inspections	
		Gene Summers Construction	
OG		Gone for Good Shredding City Hall	
OG		GovDeals	
OG	SS*	Granite Mountain - Bid Out no Bid - Gravel, Ballast, etc.	
Coop	SS	Greenway John Deere - PW	
		Gym Masters	
	SS	Harcros	
		Hayes Equip - E1 WW Replacements	
OG	D	Heartland Clark - new receipt books	
	SS	Heslep Concrete Company	
	SS	Hillbilt	
OG	*	Historic Society	
BW		Highway Graphics - Pavement Marking	
		Homemark	
		Honeywell Analytics #2811 Fire	
		Hop Shop Custom Apparel - Parks Basketball Uniforms	
OG	*	Humane Society of Saline County	
		ICM of America	
OG	SS	In Traffic - Street Contract 4 years Per Troy	
OG	D	Internal Revenue Service (IRS)	
OG		IT on the Go (Courts)	
OG	D	Itransact	
OG	*	Iworqs - Work Orders for Stormwater and Planning	
OG	*	Jack Tyler Engineering for WWTP - Sole Source	
		Jacor	
	*	Jeanna Collins - City Hall Janitorial	
		JCI	
	*	Jcon - BID OUT Concrete	
	SS	Jebidiah Sawyer Tree Services	
		Jerry Conrad Trash Service #227 Fire	
OG		KT&S Cleaning Services For PD	
		L&L Municipal Supplies	
OG	*	Landmark for Arbitrage	
		Landscape Structures	
OG	*	Laserfiche R&D Computer Systems for City Clerk	
		LeadsOnline	
		LESO (Law Enforcement Support Organization)	
OG	D	Local Fire and Police Retirement System (LOPFI)	
		LR Winwater	
		Marmic Fire & Safety #2815 Fire	
		Martin Marietta	
OG		McClelland Engineering	
OG		Metro Plan	
	*	Metron	
	*	Michael Baker	
OG		Middleton Heat & Air - HVAC Services	
		Midwest Public Safety	
OG	*	Motorola (owns Spillman Software) for PD	
OG	*	MSI for Courts	
		Municipal Emergency Services	
OG		MWI - Animal	
OG	*	Nationwide for Retirement Options	
	SS	Nationwide Trailers	
OG	D	Neopost	
OG	D, SS	Northern Oil	
OG	D	NPC Merchant	
OG	*	Open Gov for Finance	
OG		O'Reilly	
OG	D	Paymentech	
OG	*	Pepsi Cola for Parks	
OG		Pettus Office Products	
		Pet Cremation Services of Arkansas	
	SS	Pioneer Paints - Parks Field Paint	
	SS	Pinkley Sales - Streets Signs and Signals	
OG	*	Pitney Bowes for Postage machine	
		Precision Delta - State Contract for Ammo	
OG	SS	Pro Chem - certain items on contract, certain sole source	
		Purcell Tire #543 Fire	
OG		Pure Water for City Hall	
	*	R. Valadez	
		Red E-Xtinguishers #3998 Fire	
CP	SS	Red River Dodge for the PW Rams to keep Fleet Uniform	
		Regal Chemical	
OG	*D	Regions - Credit Cards and Banking Services and Amend 78s	
OG		Republic Services for Sanitation for Certain Depts	
	*	Richardson Engineering	
CP	SS	Riggs Cat	
		River Valley Athletic Fields	
	SS	River Valley Tractor	
	*	RJN	
OG		Robert's Bros. Trash Services PW	
OG		ROCIC (Regional Organized Crime Information Center)	
	*	Rural Water Services	
	*	SAF Coat for Parks - Regional Sole Source	
OG	*D	Salem Water for Fire Station	
OG		Saline County - Public Water Authority, Regional Solid Waste and Treasurer	
OG		Saline Courier	
		Sally's Body Shop	
	SS	Scurlock Industries of Jonesboro	
OG	*	Senior Center	
		SetCom #2584 Fire	
		SHI (Google Workspace IT)	
OG	*	Shred It for PD	
		Siddons Martin #3882 Fire	
OG	*	Sir Speedy Newsletter	
		Siteone - Parks Overseed	
		Southern Pipe and Supply	
OG		Standard Business - Copier Overages	
OG	*	State - Sales Tax and Surcharge	
OG	*	Stephens for Bonds	
OG,	*D	Sparklight for Internet	
CP	SS	Stribling - John Deere - PW	
OG	*	Symmetry for Parks Bulk Natural Gas	
		Target Solutions (Vector) - PD Software for scheduling, policies, and Prof Standards	
		Teeco Safety	
SS	*	Temple	
		Tire Town Truck Center - SS for some tires locally	
OG		TK Elevator (PD and Parks)	
		TLO for PD	
	*	Township Builders	
CP	SS	Tri State Mack for PW	
OG		Trinity Innovative Solutions for PD	
	SS	Trinnexx Inc. - lead and copper mitigation	
OG	*	Tyler for General Ledger Software	
	SS	United Rental	
		Uline	
OG	*D	Utility Billing Services - Central Arkansas Water	
OG	*D	Valero Gas Cards for all City Vehicles, Wright Express (Circle K)	
OG	*	Verizon for Cell phones and internet	
	SS	Vermeer	
	SS	Vibe	
OG		Walden Chemicals for Parks	
OG		Waste Management for Sanitation for Certain Depts	
OG	*	White River Skybox (9/2019 started) for Landline Phone Services	
		Willdan	

Note: State Statute (A.C.A 14-58-303)b)(2)(B) says that bids are not required on motor fuels, oil, asphalt, asphalt oil, natural gas and in some cases on motor vehicles.

Other Acronyms Used Related to Purchasing

BO,BW = Bid Out, Bid Winner
QA = Quotes Attached in Tyler GL Software

MA = Mayor Approved above $5K Quotes
SB = State Bid
CP = Cooperative Purchasing Agreement Used
Yellow Denotes Paid Monthly under PO
Orange Denotes SS both Sole and Single

Electrical repairs - winner Middlebrooks May 1
Plumbing repairs - winner Rex White Plumbing May
Hvac - winner Jones AC April 1
RPZ inspections for PW and Pks
Trash - general not wwtp
PW - Janitorial
Fire inspections ?

Typical Bid Out List of PW
Signage - winner Highway Graphics (only bidder)
Reinforced Concrete Pipe - Winner Scurlock (only bi
Plastic Pipe and Coupler - winner LR Winwater
Pavement Marking - Winner Highway Graphics

Rock/gravel - no bids received
Degreaser for Lift Stations - Pro Chem (only bidder)
Concrete Work - Winner Jcon (only bidder)
Repair/install Materials - LR Winwater
Fencing - winner AF&G (only bidder)
Sole/Single Sources
John Deere Equipment

Hangar 14 - SS for Fire CAD added 2/4/25
Oakley for Salt - SS Street Snow and Ice

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Appendix 2 - Salaries, Wages, Benefits Allocation Review

It is a very common practice for shared cost centers in Administration or a general fund of a city to be allocated out to other funds. In the case of the City of Bryant services provided by the departments outlined below - Finance, HR, Attorney, Mayor, City Clerk, and Information Technology - are provided to the other departments but the costs associated with their payroll are housed in Administration. To more accurately reflect these costs where they are utilized the Salaries, Wages, and Benefits Calculation is performed each budget season and an agreed upon amount is charged back to the other departments to reflect these costs/usages.

SWB Allocation Review (Salaries, Wages, and Benefits of Admin Staff)

In September of 2025 Department Heads from the seven depts shown below across the top of the chart from Admin were asked to divide 100% of their time amongst all the depts.

		FIN	HR	ATT	MAY	CC	IT	Planning	total	Div by 7					Rounded
100	Admin	5.00	5	25.00	10.00	25.00	10.00	0.00	80.00	11.43					
120	Plan & Dev	2.00	10	10.00	10.00	15.00	10.00	0.00	57.00	8.14	40.00	39.86	Govt Des Tax Allocated		
200	Animal	5.00	10	10.00	10.00	25.00	10.00	5.00	75.00	10.71					99,847
300	Courts	4.00	5	10.00	10.00	10.00	10.00	0.00	49.00	7.00					
400+	Parks	10.00	10	10.00	10.00	5.00	10.00	15.00	70.00	10.00					171,167
500+	Fire	10.00	12	5.00	10.00	5.00	10.00	10.00	62.00	8.86					171,167
600+	Police	10.00	12	15.00	10.00	5.00	10.00	10.00	72.00	10.29	26.50	26.57	Unallocated		171,167
800+140	Street and Storm	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19	33.50	33.57	PW %		167,244
900	Water	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19					167,244
950	WW	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19					167,244
	Total	100	100	100	100	99.99	100	100	700	100					1,115,080

1,497,709.53

Accounts 5000-5057 no travel/train is included from 2026 calculations. In 2026 it was determined that the difference was insufficient to make the change so in 2026 it will stay the same as it was in 2025 and 2024.

501,733 so stre,w.ww each
599,084 fire,pd,pks each
396,893 unallocated

167,244
171,167

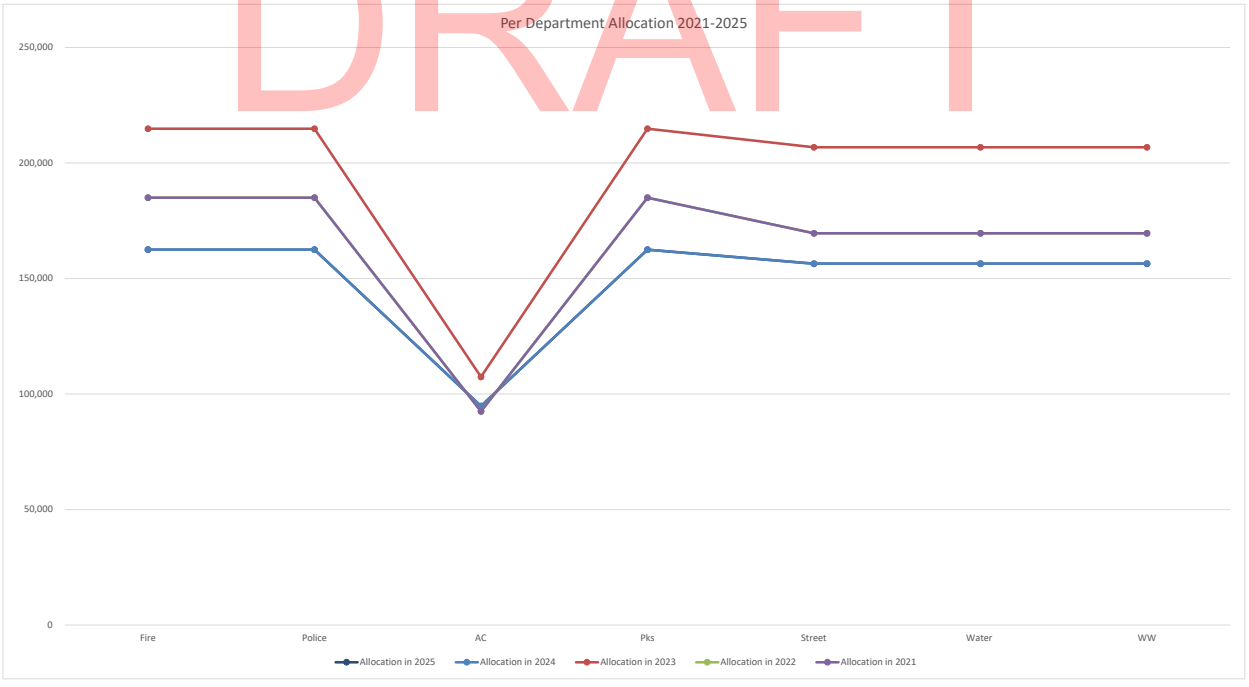
501,733
513,500 animal

99,847

1,115,080 Representing salaries only

	Allocation in 2026	Allocation in 2025	Allocation in 2024	Allocation in 2023	Allocation in 2022	Allocation in 2021		
Fire	171,167	162,485	162,485	214,853	184,986	184,986		
Police	171,167	162,485	162,485	214,853	184,986	184,986		
AC	99,847	94,783	94,783	107,426	92,493	92,493	32,557	increase to PW
Pks	171,167	162,485	162,485	214,853	184,986	184,986	31,110	ncrease to GF
Street	167,244	156,392	156,392	206,796	169,571	169,571	1,447	
Water	167,244	156,392	156,392	206,796	169,571	169,571		
WW	167,244	156,392	156,392	206,796	169,571	169,571		
Total	1,115,080	1,051,414	1,051,414	1,372,373	1,156,165	1,156,164		

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The City of Bryant started applying for the GFOA Budget Book Award in 2017. The City first received the Award for their 2018 Budget Book. Planning and long term goal setting have always taken place within the city but with the submission of the budget book these processes have begun to be more fully documented by the present City Finance Department.

The 2016 $26 million dollar Bond issuance was under taken in part to fund two Fire Stations and several parks projects that had been planned for some time and in part were discussed in conjunction with a 2020 plan.

It was planned in both 2020 and 2021 to hold several joint meetings to begin to solidify a 2040 Plan between the City Chamber and the City's offices; however, because of COVID these meetings were put on hold and never conducted. On the City's side to start an informal process of listing items considered for General Fund for the next 20 years the Department heads were polled. Some of the items listed came from the feedback received from Department heads. We have been included this listing in the Budget Books for 2020, 2021, 2022, 2023, 2024, 2025 and now 2026.

The State of Arkansas mandates that General Funds be budgeted balanced each year excluding capital projects. In order for this to be clearly and transparently accomplished each year the Council has chosen to adopt the regular budget in December and then come back and adopt a separate resolution for any capital for General Fund.

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This appendix for these funds is not intended to provide for precise budgeting. The costs are estimates. Annually in the Budgeting process updates to the plan, deletions, additions, delays or other revisions may occur which will reflect changing community needs and resources. Only after incorporation in successive budgets or as approved separately by the City Council will these items be considered funded.

Some of the items contained here in this appendix will require on going operational costs and in some cases produce operational savings. However, given the speculative nature of these items these operational additional costs or savings have not been estimated at this time.

In 2025 Mayor Treat started discussions of a 2050 Comprehensive City Plan. Some of the items discussed for the 2050 plan may require additional review or approval by the various city committees/commission including but not limited to Water/Wastewater, Parks, Community Development and Review, Planning Commission and also review or discussion or reciprocal agreements with the County or State. Additionally some may require public hearings.

Recap of Parks Capital and Maintenance Items Completed in 2022, 2023 and 2024 (all GF pg. 58 Audit)						
Description	2022	2023	2024	2025 thru 9/16/25		Funding Sources (Grant, Bond, Amend78, Donations, Savings)
Bishop Park, dept 0430						
Aquatic Center						
Dehumidifier	62,266					**GF Savings**
ADA Stairs		7,934				**GF Savings**
Flooring	16,911					**GF Savings**
Aquatics Roof Repair		52,806				**GF Savings**
Bathhouse HVAC Replacement			31,500			
New Shelter for Splash Pad Pumps			4,100			**GF Savings**
Pool HVAC, Dehumification and HVLS Fans				713,978		**Amend 78**
Pool Heaters for Lap Pool and Therapy Pool				49,944		**GF Savings/Amend 78**
Bishop Grounds & Center						
Replace Stolen Trailer	3,200					**GF Savings**
Boone Rd cross walk and sidewalk, other half in Street	6,859					**GF Savings**
(A) complex backstop netting was Q322 now Q423 now in 2024			27,447			**GF Savings**
Alcoa 40 Park Upgrades, dept 0440						
Bathrooms and Pavilion, in progress, COVID Delays - AP, rolled to 2022	207,220	28,009				**Advertising and Promotion Tax**
Engineering on trail connecting to Mills, McClelland	11,357	5,722				**GF Savings**
Midland Park Upgrades, dept 0420						
Field Lighting, $71K approved out of AP Funds	266,996					**AP Funds**
Pilgreen for Field Lighting $50K Soccer Club Sponsor	77,500					**GF Savings**
Sign	7,250					**GF Savings**
Mills Park Upgrades, dept 0410						
Playground Phase 2 was Q322 50% Grant possible		347,083				**Grant, GF Savings**
Expanded tennis/pickleball courts 3 $100K a piece initial estimate	10,500	544,319				**Amend 78**
Pavilion Refurbish & Electrical	26,571					**GF Savings**
Pool Resurfacing			48,675			**GF Savings**
Mills Park Trail Engineering			5,610			**GF Savings**
Hot Water Heater and Sand Filter Replacement				16,378		**GF Savings/Amend 78**
Springhill Park Upgrades						
						GF Savings
Parks General dept 0400						
Zero Turn Mower	14,572	15,727				**GF Savings**
Side by Side		16,106		16,461		**GF Savings**
Other Depts						
Courts new Door ADA			7,362			
IT Sante Fe		30,000				
AC Expedition		58,659				
AC Heat Pump replacement on building		8,453				
CH Upgrade to building access controls		69,294				
PD Officer Body Cams/Dash Cams		679,803				
PD K9 Officer		8,600				
Fire SCBA Cascade Compressor ($63K HQ and $20K to move exist to Stat 2)			56,893			**GF Savings**
Totals	711,202	1,872,514	124,693			
Fire						
		(11,115)				
12 AEDs and a Trainer (12 at 3K and trainer 2K non capital)			Ordered			**GF Savings**
Rope Rescue Equipment (non cap)			Done			**GF Savings**
5 year capital and maintenance plan						
Description	2026	2027	2028	2029	2030	**Proposed Funding Sources (Grant, Bond, Amend78, Donations, Savings)**
Bishop Park, dept 0430, Master Plan est. $8.5 Mil						
Aquatic Center						
Aquatic Center Upgrades	100,000		30,000	25,000		Unfunded
Ozone & Pool Chemistry Upgrades		100,000				Unfunded
Bishop Grounds & Center						
2 complex restroom (includes A), Shade Structures, Lighting Upgrades	2,000,000					Applied for a Grant
Weight Room Equipment (not yet funded and not in master plan)	30,000		30,000			Unfunded
Gym Floor Resurfacing (every 10 years, $15k each year to maintain) and New Curtains			140,000			Unfunded
Center Parking Lot Overlay maintenance not in master plan		300,000				Unfunded
Ashley Park Maintenance, dept 0450, see Master Plan (est. $1.9Mil) details for consideration for this park in the future.						
Alcoa 40 Park Upgrades, dept 0440, see Master Plan (est. $6 mil) details for consideration for this park in the future.						
Parking Lot Updates and Lighting	550,000	400,000				Applied for Grant
Skate Park				2,875,000		**Possible Grant**
Alcoa 40, dept 0440, and Mills dept 410 see Master Plan Connector Trail , details for consideration for this park in the future.						
Pos opened in 2023 carried forward into 2025 with McC Match	76,925					Grant 80/20 total $384,625
Midland Park Upgrades, dept 0420, see Master Plan (est. $12 mil) details for consideration for this park in the future.						
Mills Park Upgrades, dept 0410, see Master Plan (est. $2.3 mil) details for consideration for this park in the future.						
Master Plan Implementation					2,400,000	Unfunded
Debswood Park Upgrades, dept 0400, see Master Plan details for consideration for this park in the future.						
Master Plan Implementation				575,000		Unfunded
Springhill Park Upgrade Master Plan est. Of $200K						
Kings Crossing Parks						
Master Plan Implementation	280,000					Unfunded
Fire Chief Park/First Responders Park (Master Plan Est. of $4 mil						
Engineering & Design		311,500				Unfunded
Construction			4,160,000			Unfunded
Parks General dept 0400 - includes Hilltop($650K) , and Plum($200K) Parks as well as the Water Park($20 Mil) and Tennis/Pickleball Complex ($15 Mil) until locations are set via the Master Plan documents, see Appendices						
Parks Equipment	26000	36000	100000	134000		Unfunded
Totals by year for Parks	3,062,925	1,147,500	4,460,000	3,609,000	2,400,000	

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Bryant City Hall (Admin - HR, Fin, Eng, Mayor, City Clerk, etc.) Animal Control, Courts, IT, and Com Dev						
Year	2026	2027	2028	2029	2030	
Comprehensive Plan put out by RFQ						
New City Hall		3,000,000				**BOND**
New Animal Control Facility Architecture Costs		65,000				**GF Savings/Partner Split**
New Animal Control Facility		5,000,000				**Bond/Grant**
Reseal and paint Parking Lot (at Animal Control)						**GF Savings**
Finance/Water Billing Building Improvements		30,000				**Undetermined**
Network Infrastructure Upgrade, Switches and Routers, Replacement 6-8 years						**GF Savings**
City Hall Improvements at the Water Window Area						**GF Savings**
Bryant Fire						
Outfit Training Room with AV System	60,000					**GF Savings**
Hwy 5/Hilltop RD Area Fire Station		3,000,000				**BOND**
Equipment for Hwy 5/Hilltop RED Area Fire Station		1,000,000				**BOND**
5 year cycle adding to our fire apparatus fleet						**Amend 78**
Reseal and paint Parking Lot (Split with Police)	12,500					**GF Savings**
Bryant Police						
Replace body Armor 5 year expiration some each year	15,000	15,000	15,000	15,000		**Grants/GF Savings**
NEW K9 Dogs some from 2 from School and 1 from Narcotic funds						**Donation/GF Savings**
New Police Headquarters		4,000,000				**BOND**
Reseal and paint Parking Lot (Split with FIRE)	12,500					**GF Savings**
Replace aging Trinity Innovative Solutions/Getac Camera Units in Cars (new in 2023), have approximately 50 units replace every 5 years				100,000		**Amend 78**
Replace aging Body Camera Units, have approximately 61 units replace every 2 years individually below the Capital threshold of $5K	5,000	5,000	5,000	5,000		**GF Savings**
City Wide General Fund Totals	105,000	16,115,000	20,000	120,000	0	16,360,000

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Future Capital Projects and Funding Considerations

Over the next decade, four major capital projects are being considered:

- A new or significantly improved City Hall
- A new Fire Station in the northern area of the city
- A new Police Headquarters
- A new Animal Control Facility

The combined cost of these projects is expected to exceed $10 million, likely requiring the issuance of bonds to finance them.

Starting December 1, 2026, the 2016 Sales and Use Bond becomes eligible for refinancing. At that time, the City Council could consider taking the issue to a public vote to refinance the existing debt and extend the Sales Tax to help fund these critical infrastructure improvements.

This topic has been highlighted in the city's Budget Books from 2022 to 2025. However, in September 2024, Mayor Treat introduced a new possibility to the City Council and Bond Counsel: the advanced refunding of the 2016 debt to fund the construction of an outdoor entertainment venue.

Proposed Plan for Refinancing Failed

This extension would have generated an estimated $33 million to fund the entertainment venue. The strategy behind this approach was the venue would drive economic growth, potentially increasing sales tax revenue, property taxes, and franchise fees. These additional revenues could then be used to finance future city projects, including facility improvements. If successful, this plan might reduce the need for new facilities by allowing for repairs and enhancements to existing structures. The election was held May 13, 2025, voters chose not to refinance at that time. Back to the drawing board. In XX of 2025 a Funding Committee was formed to address this and other funding issues being experienced by the City of Bryant. After XX meetings the funding committee decided to get behind the idea of increasing sales tax to fund these and other items like the Wastewater Treatment plant needed upgrades, Stormwater infrastructure and others. The amount and division and timing of such a tax increase is being explored by consultants the city hired.

Bryant Fleet Overview and five year plan		LC	OC						
Bryant General Fund Departments - including Enterprise Leases				2026	2027	2028	2029	2030	2031
NEW Planning and Development - dept 0120		**4**							
	Ordering 5 vehicles on proposed Amend 78								
Fire - depts 0500-0510		**2**							
IT									
2020	Hyundai Santa Fe	91259						Replace	
Animal - 6 planned vehicles for 10.5 employees									
2013	Ford F250 Truck	69002							
2023	Ford Transit Van	02855							
2023	Ford Expedition XL SUV	11893							
2025	Office Staff Use Ford FS SUV Max 4*2	49930							Replace
2025	Office Staff Use Ford FS SUV Max 4*2	49865							Replace
2025	4th Officer Use Ford FS SUV Max 4*2	49917							Replace
2025	added a 4th Ford ex on 9/29/25 per Crystal	50029							
Fire	**Chief, Assist. Chief, Marshall, Batt Chief, Brush and Pool Truck**								
2013	Ram 2500	02148		Replace					
2015	Ram 5500 Brush Truck	08948							
2016	Chev Tahoe	90828		Replace					
2017	Dodge Durango	29002			Replace				
2019	GMC Sierra	31033					Replace		
2020	Ford F250	68562						Replace	
Parks - 11 vehicles for 18 full time and 11 part time employees									
2018	GMC Sierra 3500 dump bed (1-ton)	66156						Replace	
2018	GMC Sierra 2500 crew long (Ballfield)	00896						Replace	
2018	GMC Sierra 2500 crew long (Mow Crew)	02286						Replace	
2018	GMC Sierra 2500 crew short (David)	17426						Replace	
2004	Ford Expedition	B49713			Replace				
2025									replace
2009	Chevy Silverado 2500HD (Trash Truck)	49772			Replace				
2025									Replace
2025									Replace
2025									Replace
2025									Replace
Police Department - 27 of the below vehicles are up for sale in 2024 and 2025, keeping 2 Specialty Vehicles. It is unknown how much will be received from the sale but it should be budget neutral in 2025 to replace only 13 (6 regular, admin unmarked, 7 Enterprise) of them in 2025 and two in later years. After 2024 the Police Department is the only department planning to continue their leases with Enterprise. In 2024 they bought 8 new vehicles from Enterprise to pay off through 2029 (5 years). The old Enterprise agreement from 2020/2021 is for 32 vehicles. They currently rent 7(budgeted in act 5245 non-cap) and that brings their department total to 62 vehicles for 59 dept employees.									
2025	Chevy Silverado	41698							Replace
2025	Chevy Tahoe	86400							Replace
2025									Replace
2015	Dodge Durango	47767							
2015	Ford Cargo Van kept for Specialty Vehicle	91263							
2016	Dodge 1500 - on Gov Deals to sell in 11/2024	20615							
2016	Dodge 1500	02136							
2025	Chevy Tahoe - Enterprise	16849							Replace
2025	Chevy Tahoe - Enterprise	16948							Replace
2025	Chevy Tahoe - Enterprise	16943							Replace
2025	Chevy Tahoe - Enterprise	16864							Replace
2025	Chevy Tahoe - Enterprise	16843							Replace
2025	Chevy Tahoe - Enterprise	16823							Replace
2025	Chevy Tahoe - Enterprise	16813							Replace
2008	Ford F350 - Sold by 11/2024	04824							
2025									Replace
2017	Ford Explorer	36819							
2025									Replace
2025									Replace
2018	Dodge Ram Truck	70000				Replace			
2019	Dodge Charger	26569							
2019	Dodge Charger	26570							
2019	Dodge Charger	26571							
2019	Dodge Charger	26572							
2022	GMC Yukon Chief's	29990			Replace				
Unknow	LESSO Mrap Kept as Specialty Vehicle	No VIN/Title							
Unknown	LESSO Tandem Axle 16ft Trailer - Sold by 11/2024	No VIN/Title							
Unknown	LESSO Single Axle Lrg Wheel Trailer	No VIN/Title							
Unknown	LESSO Single Axle Trailer	No VIN/Title							
Unknown	LESSO RTV - sold by 11/2024	68424							
Unknown	LESSO Motorcycle, donation in pieces	04000							
Street - 24 vehicles for 18 employees									
Vehicles	Make:								
2022	Ram 5500 4x4 Single Cab Tradesman Diesel (Dump)	71327			Replace				
2023	Ram 5500 4x4 Crew Cab Tradesman Diesel (Dump)	55839				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59920				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	81539				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	81540				Replace			
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59921							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59922							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59923							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59924							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59925							

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2024	Ram 5500 4x4 Single Cab Tradesman Diesel (Dump)	18648							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59920							
2024	Ram 5500 4x4 (1 Ton) Tradesman Diesel (Mechanic)	39967							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	11963							
2024	Ram 1500 4x4	36990							
2024	Jeep Grand Cherokee Laredo 4x4	78210							
2024	Jeep Grand Cherokee Laredo 4x4	51792							
2024	Jeep Grand Cherokee Laredo 4x4	51793							
2024	Jeep Grand Cherokee Laredo 4x4	51790							
2024	Jeep Grand Cherokee Laredo 4x4	51790							
2024	Jeep Grand Cherokee Laredo 4x4	51791							
2022	Ram 5500 1 Ton	71327			Replace				
2023	Mack Granite 64 Single Axle	02014							
2024	Ram 5500 4X4	18648							
2024	Ram 5500 4X$	39967							
2024	Mack Granite 64 Tandem	88451							
2025	Mack Granite 64 Tandem	44435							
2022	Ram 5500 AT37G Bucket Truck	95336			Replace				
Trailers									
2025									Replace
2025									Replace
2025									Replace
2019	Air Burner T-300	11018				Replace			
2019	Big Ex	95327							
2022	Big Tex	18079							
2022	KM International	46033							
2023	CellTech	69349							
2023	PJ Trailers	49707							
2023	Trailboss	04451							
2024	Palmer	03069							
2024	Vermeer	50857							
2024	X-ON	33603							
Mowers									
2025									Replace
2019	Scag Power Equipment	00204							Replace
2019	Scag Power Equipment	00203		Replace					Replace
2021	Scag Power Equipment	00729				Replace			Replace
2022	Scag Power Equipment	00103							
2024	John Deere	17594							
2024	John Deere	17742							
2024	John Deere	92375							
2024	Ventrac	59926							
Heavy Equipment									
2006	Sakai Roller	30172		Replace/$100K					
2011	Caterpillar	00723							
2025									Replace
2019	Air Burner T-300	11018				Replace			
2023	John Deere	49348							
2023	Sakai	30335							
2017	Caterpillar	06761		Replace/$200K					
2023	John Deere	69766							
2023	John Deere	49348							
2011	Caterpillar	00723							Replace
Heavy Trucks:									
2025									Replace
2025									Replace
2025									Replace
2022	Ram	71327			Replace				
2022	Kenworth T370	50291			Replace				
2023	Mack	02014							
2024	Ram	18648							
2024	Ram	39967							
2024	Mack								Replace
2025	Mack	44435							
Stormwater - 3 vehicles for 4 employees									
2024	Jeep	51789							
2024	Jeep	51788							
2024	Jeep	51787							
Water - 11 vehicles for 7 employees and 4 for Pumps and Controls									
Vehicles									
2025	On order PO end 4461 for vs. 2430 for $61999	76703	###						Replace
2025	on order PO end 2686 for	71224	###						Replace
2025	On order PO end 2427 for	60794	###						Replace
2025	On order PO end 2431 for	49295	###						Replace
2025	On order PO end 2431 for	49295	###						Replace
2025	On order PO end 2739 for	89748	###						Replace
2025	On order PO end 2430 for, see above?	61999							Replace
2025	On order PO end 1122 for	62000							Replace
2022	Ram 5500	24471			Replace				
2024	Ram 1500	42920					Replace		
2024	Jeep Grand Cherokee	51790					Replace		

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2025	Replacing Vac Trailer for budget $130K PO end 2053	132000							Replace
2018	Peterbuilt Vac-All	49926							
2025	Stribling Hammer PO 1838 for	12905							
2025	50/50 Ram 2500 New Position Water/WW PO end 2954	62818							
Equipment									
2025	On order PO end 2052 for	536852	###						Replace
2023	John Deere 35	312						Replace	
Trailers									
2025	Trailer Pos ending 1845 and 2297 for	21353							
2025	Trailer Fusion Pipe Cargo PO end	8475							Replace
Wastewater - 9 vehicles for 23 employees									
Vehicles									
2025	On order PO end 2086 for	45690	###						Replace
2025	On order PO end 2429 for	60794	###						Replace
2025	On order PO end 2954 for	31410	###						Replace
2025	On order PO end 2726 for	61262	###						Replace
2025	On order PO end 2727 for	61262	###						Replace
2025	On order PO end 2432 for	112493							Replace
2025	Not ordered yet budgeted at	287000							Replace
2022	Ram 3500 Dually	38677			Replace				
2019	Weston Star Vac Con - 10 year contract replace in 2030	H5678						Replace	
2024	Ram 2500	76793					Replace		
2024	Ram 2500	68248					Replace		
2024	Ram 2500	68249					Replace		
2024	Ram 3500 Dually	98682					Replace		
2024	Ram 3500	72697					Replace		
2025	On order PO end 3487 for	233400							Replace
Trailers									
2025	On order PO end 1764 for	16883							Replace
2025	On Order PO end 1763 for	19598							Replace
2025	On order PO end 1843 for	18775							Replace
2025	Extra ordered from savings PO end 1845 for	12543							
2019	Big Tex 14ft Dump Trailer	38252		Replace					
2022	Big Tex 40ft Gooseneck	03109					Replace		
2012	Wooden Equipment Trailer	00003							
2010	Big Tex Box Trailer	2433							
Equipment									
2025	1997 Sniper Jetter 747 PO ending 2725 for	287263							Replace
2025	on order PO end 1553 for	93250							Replace
2025	on order PO end 1760 for	90070							Replace
2020	Scag SMT-72V	00137			Replace				
2018	Kubota RCK72P-28Z	00874							
2020	Kaeser M55PE	35630			Replace				
2022	John Deere 333G Skid	35500					Replace		
2022	John Deere 50G Excavator	98352					Replace		
2023	John Deere 85G Excavator	24630						Replace	
2021	Hammerhead HB45T4 GenPac	20002				Replace			
2021	Hammerhead 100XT PB Machine	30021				Replace			
2025	4" Pump PO 1551 for ?	76595							Replace
2025	John Deere 35 Excavator PO ending 1759 for	45322							Replace
2025	McElroy Fusion Machine Pipeburst PO ending 1761 for	80300							Replace
2025	John Deere 135 Excavator PO ending 1552	226215							Replace

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Appendix 4 - City Fee Schedule

Dept	Fee/Permit Description	Misc. - GL Code	Amount/Calculation
Plan Dev	Accessory Building	Fee, 001-0120-4248	14 Cents a Square Foot. $40 Minimum
Plan Dev	Act 474	Fee, 001-0120-4200	.000475 * Project Costs. Maximum $1000
Plan Dev	Amusement Permit	Fee, 001-0120-4204	100
Plan Dev	Annex-App	001-0120-4206	125
Plan Dev	Billboard Permit	Fee, 001-0120-4242	100
Plan Dev	Building-New Residential Building	Fee, 001-0120-4236	14 Cents a Square Foot. $150 Minimum
Plan Dev	Building-Residential Addition, Remodel	Fee, 001-0120-4238	14 Cents a Square Foot. $100 Minimum
Fire	Burn Permit	Fee, 001-0120-4256	150
Plan Dev	Business Permit - Temporary - Application Fee	Fee, 001-0120-4250	25
Plan Dev	Commercial - Addition, Remodel	Fee, 001-0120-4210	15 Cents a Square Foot. $100 Minimum
Plan Dev	Commercial - New Building	Fee, 001-0120-4228	15 Cents a Square Foot. $200 Minimum
Plan Dev	Commercial Plan Review, STORMWATER DETENTION	Fee, 001-0120-4228	1/2 of Commercial Building Fee. $5,000 Maximum
Plan Dev	Conditional Use - Application Fee	Fee, 001-0120-4206	150
Plan Dev	Demolition Permit	Fee, 001-0120-4212	100
Plan Dev	Electrical - All electrical systems, new construction, additions, and accessory buildings	Fee, 001-0120-4214	14 Cents a Square Foot. $50 Minimum
Plan Dev	Electrical - Alternative Energy Systems - Solar Panels, Fuel Cells, Wind Generators, (Enter # of systems)	Fee, 001-0120-4214	$50 Minimum Fee. $45 Each Additional System
Plan Dev	Electrical - Electrical systems, renovations, alternation and repairs (enter # of inspections)	Fee, 001-0120-4214	$50 Each
Plan Dev	Electrical - Service only, service change outs, or Electrical Service Upgrades	Fee, 001-0120-4214	$50
Plan Dev	Electrical - Temporary Service Pole	Fee, 001-0120-4214	$50
Plan Dev	Electrical - TPP	Fee, 001-0120-4214	$50 Minimum Electrical Fee
Plan Dev	ELECTRICAL RE-INSPECTION	Fee, 001-0120-4214	$50
Plan Dev	FENCE PERMIT	Fee, 001-0120-4218	25
Plan Dev	Gas - Serve Line Per Meter (Enter # of Meters)	Fee, 001-0120-4232	$35 PER METER
Plan Dev	Large Attendance Facility Permit	Alcohol Permit Fee, 001-0120-4258	1000
Plan Dev	Liquor Manufacturing Permit- Vinous Liquors	Alcohol Permit Fee, 001-0120-4258	250
Plan Dev	Liquor Manufacturing Permit-Spirituous Liquors	Alcohol Permit Fee, 001-0120-4258	500
Plan Dev	Mechanical - Boilers (Enter # of Boilers)	Fee	$70 for the first system. $25 for each after.
Plan Dev	Mechanical - Commercial Vent Hoods and Exhaust Systems (Enter # of Systems)	Fee, 001-0120-4220	$60 for the first system. $15 for each after.
Plan Dev	Mechanical - Duct Work (Enter # of Systems)	Fee, 001-0120-4220	$70 for the first system. $35 for each after.
Plan Dev	Mechanical - Heating & Cooling system for new construction, additions, and accessory buildings	Fee, 001-0120-4220	14 Cents a Square Foot Heated and Cooled. $70 Minimum
Plan Dev	Mechanical - HVAC change out (Enter # of Units)	Fee, 001-0120-4220	$70 for the first system. $35 for each after.
Plan Dev	Mechanical - Remodel, Renovation, Alterations, Replacement and Repairs	Fee, 001-0120-4220	70
Plan Dev	Meter Charge	Water Impact and Connection	66
Plan Dev	MOBILE HOME	Fee, 001-0120-4226	$100 if located within MHP, $150 if located outside of MHP
Plan Dev	Monthly Sales Tax 10%	Sales Tax, 001-0120-4656	.10 PER DOLLAR SOLD
Plan Dev	Noise Ordinance	Fee,	5
Plan Dev	Off-Premises Caterer Permit	Alcohol Permit Fee, 001-0120-4258	250
Plan Dev	On-Premises Consumption Permit - Restaurant	Alcohol Permit Fee, 001-0120-4258	Seating Capacity is under 100 equals $500. Over 100 is $1000
Plan Dev	On-Premises Consumption-Hotel, Motel	Alcohol Permit Fee, 001-0120-4258	The number of Rooms is under 100 equals $500. Over 100 is $1000
Plan Dev	Penalty Fee, 001-0120-4208 on BL after March 31st	001-0120-4208	25 Percent of Fee
Plan Dev	Permit for work in the street Right-Of-Way or City Easement	Fee, 001-0120-4230	50. Unless Company has Franchise Fee Agreement
Plan Dev	Plumbing - Permit Fee	Fee, 001-0120-4232	35
Plan Dev	Plumbing - Plumbing Fixtures (Enter # of Fixtures)	Fee, 001-0120-4232	$5 PER FIXTURE
Plan Dev	Plumbing - Systems for new construction, additions and accessory buildings	Fee, 001-0120-4232	14 Cents a Square Foot Heated and Cooled. $40 Minimum
Plan Dev	Plumbing - Water Heater (Enter # of water heaters)	Fee, 001-0120-4232	35
Plan Dev	Private Club Monthly Sales Tax 5%	Sales Tax, 001-0120-4656	5% of TOTAL ALCOHOL SALES
Plan Dev	Private Club Monthly Sales Tax Late Fee	Sales Tax, 001-0120-4656	10% of Sales Tax Fee
Plan Dev	Private Club Permit	Alcohol Permit Fee, 001-0120-4258	750
Plan Dev	Re-Inspection (Enter # of Inspections)	Fee, 001-0120-4234	$35
Plan Dev	Re-Plat - Review Fee - 001-0120-4250	Fee, 001-0120-4250	$25 plus $1 per Lot
Plan Dev	Retail Beer and Light Wine Off-Premises Permit	Alcohol Permit Fee, 001-0120-4258	$20 for the First $2000 in Sales. $5 for Every $1000 After.
Plan Dev	Retail Beer and Light Wine on Premises Permit	Alcohol Permit Fee, 001-0120-4258	$20 for the First Two Thousand in Sales. $5 for Every Thousand After.
Plan Dev	Retail Liquor Off-Premises Permit	Alcohol Permit Fee, 001-0120-4258	425
Plan Dev	Re-Zoning - Application Fee (1=Lot/Block, 2=Meets/Bounds) - 001-0120-4206	001-0120-4206	Lot and Block is $40. Meets and Bounds is $125.
Plan Dev	RPZ PERMIT	Fee, 001-0120-4230	40
Plan Dev	SANITATION PERMIT	Fee, 001-0120-4240	25
Plan Dev	Satellite Catering Permit	Alcohol Permit Fee, 001-0120-4258	250
Wastewater	Sewer Connection Fee, also supplied by Angela	Sewer Impact and Connection, 500-0950-4558	150
Wastewater	Wastewater Impact Fee, supplied also by Angela 500-0950-4631	Sewer Impact and Connection	500 per lot/unit
Plan Dev	SIGN PERMIT	Fee, 001-0120-4242	$50
Plan Dev	Sign Variance Fee - 001-0120-4250	Fee 001-0120-4250	$250
Plan Dev	SITE CLEARANCE PERMIT	Fee, 001-0120-4212	5
Plan Dev	SOLICITATION PERMIT	Fee, 001-0120-4244	$20
Stormwater	Stormwater In-Lieu Fee	500-0140-4567	$500-$3000 based on acreage, calculated by STORMWATER
Stormwater	Commercial-Large - Stormwater Detention and Drainage Plan Review	500-0140-4567	250
Stormwater	Commercial-Small - Stormwater Detention and Drainage Plan Review	500-0140-4567	250
Street	STREET CUT	Fee, 001-0120-4230	50
Wastewater	Subdivision Final Plat - Wastewater Flushing Fee	Fee, 500-0950-4631	50
Wastewater	Subdivision Final Plat - Wastewater Impact Fee - 500-0950-4631	Fee, 500-0950-4631	Number of Lots * 50
Water	Subdivision Final Plat - Water Flushing Fee	Fee, 500-0900-4632	50
Water	Subdivision Final Plat - Water Impact Fee - 500-0900-4632	Fee, 500-0900-4632	Number of Lots * 50
Water	Subdivision Preliminary Plat - Review Fee - 001-0120-4250	Fee, 001-0120-4250	Number of Lots * 3 + 300
Plan Dev	Subdivision Preliminary Plat - Stormwater Detention and Drainage Plan Review - 500-0140-4567	500-0140-4567	$25 per lot. $250 Minimum
Plan Dev	SWIMMING POOL	Fee, 001-0120-4252	60
Water	System Dev. Charge, also supplied by Angela	Water Impact and Connection, 500-0900-4540	150
Plan Dev	Temporary Business License Fee	001-0120-4208	Double Business License Fee
Plan Dev	Variance - Application Fee (1=Lot/Block, 2=Meets/Bounds) - 001-0120-4206	001-0120-4206	Lot and Block is $40. Meets and Bounds is $125.
Water	Water Connection Fee, also supplied by Angela	Water Impact and Connection, 500-0900-4556	245
Water	Water Deposit	Water Impact and Connection	110
Water	Water Impact Fee, supplied also by Angela, 500-0900-4629	Water Impact and Connection	600 per lot/unit
Plan Dev	Wholesale Beer and Light Wine Permit	Alcohol Permit Fee, 001-0120-4258	125
Plan Dev	Wholesale Liquor Permit	Alcohol Permit Fee, 001-0120-4258	500
Plan Dev	Work Commencing before permit issuance (Enter Fee)	Fee, 001-0120-4230	DOUBLE THE PERMIT FEE
Animal Control	1st Impound/pickup - wearing ID and Neutered	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	25
Animal Control	1st impound - no ID	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	40
Animal Control	2nd impound	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	80
Animal Control	3rd impound	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	160
Animal Control	4th and Subsequent impounds	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	320
Animal Control	After- hours impound fee, in addition to regular Impound/Boarding Fees. Also applies to reclaim after hours.	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	65
Animal Control	In-Estrus Impound Fee	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	25
Animal Control	Fowl Impound Fee	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	$15
Animal Control	Livestock or Exotic Animal Inpound (Prices set at: 0.1oz-50 lbs.; 51 - 75 lbs.; 76-100 lbs. 101-200lbs, 201-300lbs, 301+lbs)	Per Animal , Ord 2025-15, 001-0200-4202	$45/$90/$150/$200/$300/$1000
Animal Control	2nd Impound for Livestock or Exotic Animal Inpound Any Weight	Per Animal , Ord 2025-15, 001-0200-4202	$75
Animal Control	3rd Impound for Livestock or Exotic Animal Inpound Any Weight	Per Animal , Ord 2025-15, 001-0200-4202	$150
Animal Control	Emergency Boarding	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	0 Per animal per day for a max of 15 days then reg boarding fees apply
Animal Control	Boarding	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	10

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Animal Control	Quarantine/Prosecution (Includes police impoundment.)	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	20
Animal Control	Non Human Primate Quarantine	Per Animal, Per incident, Ord 2025-15, 001-0200-4420	$45
Animal Control	Livestock or Exotic Animal Boarding (Prices set at: 0.1oz-30 lbs.; 31 - 75 lbs.; 75.1-175 lbs. 175.1-250lbs, 250+lbs)	Per Animal , Ord 2025-15, 001-0200-4202	$15/$25/$35/$45/$65 +cost of food, pre materials, or special items
Animal Control	Puppies/Kittens Impounded w/Nursing Mother	Per Animal, Ord 2025-15, 001-0200-	$5
Animal Control	Bath	Per Treatment Ord 2025-15, 001-0200-4222	10
Animal Control	Flea/Tick Treatment/Preventative	Per Treatment Ord 2025-15, 001-0200-4222	15
Animal Control	Vaccination, except rabies	Per Treatment Ord 2025-15, 001-0200-4222	10
Animal Control	Emergency Veterinary Care	Based on Animal Needs, 001-0200-4224	Varies
Animal Control	Dangerous Dog Permit	Monthly Monitoring Fee Ord 2025-15, 001-0200-4224	500
Animal Control	Vicious Dog Bond - Pending Court	1 Time Fee, Refundable if court ordered Ord 2025-15, 001-0200-4224	500
Animal Control	Adoption	Per Animal , Ord 2025-15, 001-0200-4202	20
Animal Control	Medical Care, Misc.	Per Animal , Ord 2025-15, 001-0200-4222	20
Animal Control	Spay/Neuter	Per Animal , Ord 2025-15, 001-0200-4246	60
Animal Control	Adoption - Small Animals	Per Animal , Ord 2025-15, 001-0200-4202	5
Animal Control	Adoption - Supplemental for puppies and purebreds	Per Animal, Ord 2025-15, 001-0200-4202	30
Animal Control	Adoption- Exotics	Per Animal , Ord 2025-15, 001-0200-4202	Set by Director
Animal Control	Adoption - Misc.	Per Animal , Ord 2025-15, 001-0200-4202	Set by Director
Animal Control	Adoption - Discount	Per Animal , Ord 2025-15, 001-0200-4202	Set by Director
Animal Control	Adoption - Senior and Military Discount	Per Animal , Ord 2025-15, 65 year of age or older, 001-0200-4202	minus $20
Animal Control	Euthanasia 0.1-50 lbs.	Per Animal , Ord 2025-15, 001-0200-4222	45
Animal Control	Euthanasia 51-99 lbs.	Per Animal , Ord 2025-15, 001-0200-4202	55
Animal Control	Euthanasia 100-125 lbs.	Per Animal , Ord 2025-15, 001-0200-4202	95
Animal Control	Euthanasia 125 - 175 lbs.	Per Animal , Ord 2025-15, 001-0200-4202	$155+$2 per lb. over $135
Animal Control	Private Cremation with Return (Prices set at: 0.1-25 lbs.; 25.01 - 50 lbs.; 50.01 - 150 lbs.; 150 lbs. + Not available.)	Per Animal , Ord 2025-15, 001-0200-4202	$200/$205/$250
Animal Control	Communal Cremation without Return (Prices set at: 0.1-25 lbs.; 25.01 - 100 lbs.; 100.01 - 150 lbs.; 150 lbs. -175lbs+ Not available.)	Per Animal , Ord 2025-15, 001-0200-4202	$45/$55/$65/$125
Animal Control	Urn or Remains Container	Per Animal , Ord 2025-15, 001-0200-4202	Cost
Animal Control	Semi- Private Cremation with Return (Prices set at: 0.01-25 lbs.; 25.01 - 50 lbs.; 50 lbs. + Not Available, Must be Private.)	Per Animal , Ord 2025-15, 001-0200-4202	$110/$135
Animal Control	Pet Memorial Service	Per Item, 001-0200-4222	TBD
Animal Control	Dog License	Annually , 001-0200-4224	5
Animal Control	Lifetime Dog License	Triennial, 001-0200-4224	50
Animal Control	Lifetime Pet License	One Time , 001-0200-4224	50
Animal Control	Wild Animal Permit	Annually , 001-0200-4224	100
Animal Control	Animal Establishment Permit - Grooming Shops, Boarding Kennels, Catteries	Annually , 001-0200-4224	35
Animal Control	Animal Establishment Permit - Pet Shops	Annually , 001-0200-4224	55
Animal Control	Credit/Debit Card Processing	Charged per Transaction	$5
Animal Control	Postage/Shipping for Online License	Charged per License	$4
Parks	**Fee Name**		**Fee Price**
Parks	**Memberships**		
Parks	Senior Annual	001-0430-4300	$120
Parks	Senior Monthly	001-0430-4300	$15
Parks	Senior 1 month	001-0430-4300	20 offering a month to month option with no commitment
Parks	Senior 3 Month	001-0430-4300	$45
Parks	Senior 6 Month	001-0430-4300	$80
Parks	Senior 10 Pass	001-0430-4300	$30
Parks	Family Annual	001-0430-4300	$420
Parks	Family Monthly	001-0430-4300	$45
	Family 1 month	001-0430-4300	55 offering a month to month option with no commitment
Parks	Family 3 Month	001-0430-4300	$145
Parks	Family 6 Month	001-0430-4300	$260
Parks	Additional Youth Annual	001-0430-4300	$75
Parks	Additional Adult Annual	001-0430-4300	$175
Parks	Additional Youth Monthly	001-0430-4300	$6
Parks	Additional Adult Monthly	001-0430-4300	$16
Parks	Additional Youth 3 Month	001-0430-4300	$20
Parks	Additional Adult 3 Month	001-0430-4300	$48
Parks	Adult Annual	001-0430-4300	$280
Parks	Adult Monthly	001-0430-4300	$30
Parks	Adult 3 Month	001-0430-4300	$80
Parks	Adult 6 Month	001-0430-4300	$150
Parks	Adult 10 Pass	001-0430-4300	$45
Parks	Student Annual	001-0430-4300	$150
Parks	Student Monthly	001-0430-4300	$20
Parks	Student 3 Month	001-0430-4300	$50
Parks	Student 6 Month	001-0430-4300	$80
Parks	Student 10 Pass	001-0430-4300	$30
Parks	Disability Annual	001-0430-4300	$120
Parks	Disability Monthly	001-0430-4300	$15
Parks	Disability 3 Month	001-0430-4300	$40
Parks	Disability 6 Month	001-0430-4300	$75
Parks	Disability 10 Pass	001-0430-4300	$30
Parks	Child Annual	001-0430-4300	$120
Parks	Child Monthly	001-0430-4300	$10
	Child 1 month	001-0430-4300	15 offering a month to month option with no commitment
Parks	Child 3 Month	001-0430-4300	$35
Parks	Child 6 Month	001-0430-4300	$60
Parks	Adult Day pass	001-0430-4514	$5
Parks	Youth Day pass	001-0430-4514	$5
Parks	Mills Day pass	001-0410-4532	$5
Parks	Adult Mills Pool Season Pass	001-0410-4532	$75
Parks	Youth Mills Pool Season Pass	001-0410-4532	$60
Parks	**Activities**		
Parks	Adult Basketball	001-0430-4364	$300
Parks	Youth Basketball Individual	001-0430-4364	$100
Parks	Youth Volleyball Individual	001-0430-4364	60 now offering financia aid
Parks	BASS Swim Gold	001-0430-4366 - monthly	$85
Parks	BASS Swim Silver	001-0430-4366 - monthly	$85
Parks	BASS Swim Bronze	001-0430-4366 - monthly	$70
Parks	AAU kit	001-0430-4366	$65
Parks	Swim Meet	001-0430-4340 - hourly rate	$100
Parks	Water Aerobics Non Members/Members	001-0430-4382 - monthly/class	25 and 10
Parks	Group Swim Lessons	001-0430-4382	$70
Parks	Private Swim Lessons	001-0430-4382	$120
Parks	Semi- Private Swim Lessons	001-0430-4382	$80
	Youth Tennis Lessons		$72
	Teen Tennis Lessons		$90
	Youth Archery		$60
	Youth Volleyball lessons		$60
	Adult Tennis Lessons		$90
Parks	Adult Pickleball	001-0430-4364	$15
Parks	Adult Disc Golf	001-0430-4364	$7
Parks	**Facility Rentals**	**(Indoor)**	
Parks	Senior Adult Center	001-0430-4332 - hourly rate	$60
Parks	Red Room	001-0430-4332 - hourly rate	$25
	First Electric Room	001-0430-4332	$25
Parks	Green Room	001-0430-4332 - hourly rate	$40
Parks	Red/Green Room	001-0430-4332 - hourly rate	$40

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Parks	Blue Room	001-0430-4332 - hourly rate	$50
Parks	Purple Room Half	001-0430-4332 - hourly rate	$35
Parks	Purple Room Full	001-0430-4332 - hourly rate	$50
Parks	Extra hour room fee	001-0430-4332	$40
Parks	Reservation Late Fee	001-0430-4332 - hourly rate	$25
Parks	Event Room Media	001-0430-4332	$50
Parks	Vendor Fee	001-0430-4332	$50
Parks	Late Check-out fee	001-0430-4332 - hourly rate	$50
Parks	Blue/Purple Room	001-0430-4332	$100
Parks	Gymnasium	001-0430-4332 - daily rate	$1050 an even number per court
Parks	Bishop Tournament Court	001-0430-4332 - hourly rate	$40
Parks	Bishop Basketball Court	001-0430-4332 - hourly rate	$50
Parks	Bishop Basketball Half Court	001-0430-4332 - hourly rate	$25
Parks	Fitness Room	001-0430-4332 - hourly rate	$20
Parks	Stage Pieces	001-0430-4332	$50
Parks	Parking Lot	001-0430-4332 - hourly rate	$50
Parks	Full Lap Pool	001-0430-4340 - hourly rate	$100
Parks	Individual Lanes	001-0430-4340 - hourly rate	$15
Parks	Therapy Pool	001-0430-4340 - hourly rate	$100
Parks	Pool Party Room	001-0430-4340 - 2 hour block	$150
Parks	Splash Pad	001-0430-4340 - 2 hour block	$75
Parks	**Outdoor Rentals**		
Parks	Mills Pavilion 1	001-0430-4534 - hourly rate	$20
Parks	Mills Pavilion 2	001-0430-4534 - hourly rate	$10
Parks	Mills Pavilion 3	001-0430-4534 - hourly rate	$15
Parks	Bishop Park Pavilion	001-0430-4332 - hourly rate	$25
Parks	Ashley Park Pavilion	001-0450-4260 - hourly rate	$25
Parks	Ashley Park Baseball Field	001-0450-4260 - 1.5 hour block	$30
Parks	Alcoa 40 Multipurpose Field	001-0440-4260 - hourly rate	$30
Parks	Alcoa 40 Softball Field	001-0440-4260 - hourly rate	$30
Parks	Midland Soccer Field	001-0440-4260 - hourly rate	$30
Parks	Mills Park Pool Party	001-0430-4532 - 2 hour block	$250
Parks	Bishop RV Site - weekend rate	001-0430-4332 - daily rate	$75
Parks	Bishop Softball Field	001-0430-4332 - hourly rate	$30
Parks	Bishop Multipurpose Field	001-0430-4332 - hourly rate	$30
Parks	Bishop Baseball Field	001-0430-4332 - hourly rate	$30
Parks	**Point Of Sale**		
Parks	Tournament fee - baseball	001-0430-4354 - per field/per day	$150
Parks	Tournament fee - softball	001-0430-4354 - per field/per day	$150

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Appendix 5 - Historical Review of 187/188 Bryant Parkway Capital Fund and Completion Plan

Vendors/Engineers	Remaining on Contract at 12/31/24	Spent in 2017	Spent in 2018	Spent in 2019	Spent in 2020	Spent in 2021	Spent in 2022	Spent in 2023	Spent in 2024	Spent in 2025 Thru 8/31/25	Total since 2017
Rasbury Surveying		11,000			6,000						17,000
Garver Project 1 Shobe to I30 1 mile		294,797	211,967	345,524	11,380	5,625					869,293
Garver Project 2 Shobe to Reynolds 2.3 Mil	24,955	62,509	366,273	709,758	476,751	298,365	511,117	915,681	393,349	41,581	3,775,383
Ark Demo Gaz			279								279
Bernhard TME LLC			4,500								4,500
Cranford			328								328
Crist			3,460								3,460
Entergy			82,055	259,753		(58,893)	189,160				472,075
FNT			454,157								454,157
Garnat			3,680		24,375						28,055
Granite			690								690
National Flood Ins Crooked Creek			6,500								6,500
Redstone			2,644,396	1,627,094	254,584						4,526,074
Ark Up				351							351
Asphalt				24,030							24,030
AT&T				170,149			12,422				182,571
Consolidated Pipe				5,373							5,373
Eagle				4,644							4,644
Ferguson				703							703
LEG				111,014	515,887						626,901
Union Pacific	(0)			8,327	360	2,633	26,311	25,860	68,669	4,527	136,686
ARDOT					1,000						1,000
BXS							1,355				1,355
Saline County							637,340				637,340
Streamworks							52,727				52,727
McGeorge (completion date est 7/11/24)	(0)						5,072,660	11,228,680	3,914,322		20,215,661
First Electric	0							69,104			69,104
In Traffic Lighting Contract	0									1,750,000	1,750,000
Metroplan Trail Grant	23,924									42,076	42,076
Totals	48,878	368,306	3,778,286	3,266,720	1,290,337	247,730	6,503,091	12,239,325	4,376,340	1,838,184	33,908,318
								8,013,344.27			187
Funding											188

2016 Bond	15,037,646	
Bond Interest Thru 9/30/25	1,233,254	Arbitrage Calculations Completed through 12/31/23
County Reimbursement	637,340	
STP Grant 2021 Received in 2023	2,793,888	
STP Grant 2021 Received in 2022	1,206,112	
STP Grant 2022 Received in 2023	3,000,000	
2023 Franchise Fee Bond Fund 188	9,948,051	Deposited May 2023
Total Funding Secured	33,856,291	
Amount Obligated and Spent to Date	33,957,196	
Difference	(100,905)	1260094

This potential deficit of $100,905 has not been budgeted for in 2026. The city is waiting to see the final 2025 numbers before determining which fund will pay for this.

Pending	1,225,000	to In Line as of 11.4.25 waiting on Entergy for Lights
	5,436	to Metroplan as of 11.4.25
	3,326	Garver as of 11.4.25
	1,233,762	Total
		26,332.18
		22,545.86 Recalc potentiel Shortage

Garver said billing will not be completed in 2025 because the Mayor of Alexander has not signed the LOMR since requested in May 2025. Her signature is the last step before submitting the LOMR to FEMA. Once submitted to FEMA, it usually take 3-6 months for FEMA to approve and they will likely have Garver to answer questions/address comments during that review period. Once the LOMR is approved by FEMA, Garver should be able to close out the project.

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Appendix 6 - Facilities Operation Cost Review

	2026 Budget	100/120 City Hall	200 Animal Facility	300 Courts part of CH Bu	410 Mills Park	420 Midland Park	440/450 Alcoa/Ashley	400/430 The Center	500 Split 3 ways	600 Part of Roya	800 Street	900 Water	950 Lift Stations , Treatment plant	Totals	
5102	Building Main	1,500	5,000	10,000	2,000	0	0	40,000	60,623	30,000	12,400	6,000	25,000	192,523	
5/6/5104	Grounds/pool/Splash Pad Main	5,500	5,100	0	23,875	22,200	16,400	157,350	0	0	0	0	0	230,425	
5110	Electricity	7,488	9,660	6,600	10,584	17,352	14,173	216,432	39,600	30,600	140,784	51,048	380,004	924,325	
5111	Gas	1,240	480	1,200	150	0	0	48,000	6,500	4,000	1,920	2,500	2,700	68,690	
5112	Water	1,584	1,000	1,000	6,060	4,000	2,040	12,180	15,000	6,600	5,000	500	114,720	169,684	
5115/6	Landlines and Internet	22,176	5,795	2,832	2,232	0	0	27,084	41,532	68,220	17,496	19,140	18,024	224,531	
5120	Prop Insurance	2,432	2,912	0	4,906	0	0	92,988	39,547	12,998	21,346	22,368	36,260	235,757	
5130	Sanitation	1,343	1,512	1,044	0	0	0	42,000	4,000	2,400	6,000	6,010	120,000	184,309	
1/2/5140	Janitor Supplies and Main	6,000	4,500	500	0	0	0	37,000	14,600	6,000	13,000	3,000	4,500	89,100	
	Totals	49,263	35,959	23,176	49,807	43,552	32,613	673,034	221,402	160,818	217,946	110,566	701,208	2,319,344	Gone down from $2285 -diff $62K

	2025 Actuals	City Hall	Animal Facility	Courts part of CH Bu	Mills Park	Midland Park	Alcoa/Ashley	The Center	Split 3 ways	Part of Roya	Street	Water	Lift Stations , Treatment plant	Totals
5102	Building Main	5,872	7,056	2,074	1,126	0	0	61,285	44,301	27,531	7,190	4,168	25,691	186,293
5/6/5104	Grounds Main	2,810	1,922	0	26,707	28,629	13,084	206,697	0	0	0	0	0	279,849
5110	Electricity	6,283	8,229	5,026	10,480	17,732	9,321	195,393	36,919	22,849	109,780	42,557	328,052	792,620
5111	Gas	952	374	762	221	0	0	34,434	5,675	2,023	1,151	1,771	2,447	49,810
5112	Water	1,391	697	1,113	5,187	3,660	1,830	11,648	10,345	5,605	603	276	81,791	124,146
5115/6	Landlines and Internet	16,828	10,170	3,943	1,851	0	0	23,305	33,375	50,758	17,066	16,279	15,569	189,146
5120	Prop Insurance	10,595	3,578	0	6,025	0	0	114,729	48,684	15,963	28,399	27,688	44,746	300,407
5130	Sanitation	1,199	1,380	949	0	0	0	32,516	2,784	1,954	3,846	3,571	70,237	118,434
1/2/5140	Janitor Supplies and Main	2,412	8,715	0	0	0	0	31,992	13,079	7,451	3,690	1,789	3,917	73,045
	Totals	48,341	42,120	13,866	51,596	50,022	24,235	712,001	195,161	134,133	171,725	98,099	572,451	2,113,749

	Differences	City Hall	Animal Facility	Courts part of CH Bu	Mills Park	Midland Park	Alcoa/Ashley	The Center	Split 3 ways	Part of Roya	Street	Water	Lift Stations , Treatment plant	Totals
5102	Building Main	(4,372)	(2,056)	7,926	874	0	0	(21,285)	16,322	2,469	5,210	1,832	(691)	6,230
5/6/5104	Grounds/pool/Splash Pad Main	2,690	3,178	0	(2,832)	(6,429)	3,316	(49,347)	0	0	0	0	0	(49,424)
5110	Electricity	1,205	1,431	1,574	105	(380)	4,852	21,039	2,681	7,751	31,004	8,491	51,952	131,705
5111	Gas	288	106	438	(71)	0	0	13,566	825	1,977	769	729	253	18,880
5112	Water	193	303	(113)	873	340	210	532	4,655	995	4,397	224	32,929	45,538
5115	Landlines and Internet	5,348	(4,375)	(1,111)	381	0	0	3,779	8,157	17,462	430	2,861	2,455	35,385
5120	Prop Insurance	(8,163)	(666)	0	(1,119)	0	0	(21,741)	(9,137)	(2,965)	(7,053)	(5,320)	(8,486)	(64,650)
5130	Sanitation	144	132	95	0	0	0	9,484	1,216	446	2,154	2,439	49,763	65,875
1/2/5140	Janitor Supplies and Main	3,588	(4,215)	500	0	0	0	5,008	1,521	(1,451)	9,310	1,211	583	16,055
	Totals	922	(6,161)	9,310	(1,789)	(6,470)	8,378	(38,967)	26,241	26,685	46,221	12,468	128,757	205,595

Grader comments in past years have asked for a review of facility operational costs. For the 2023 Budget Book after adoption, we put this chart together. We gained a lot from that review so we have kept in for the 2024 and 2025 budget books. As is typical you do not want to overbudget for your Utilities and other facility maintenance costs but you also do not want to drastically underfund these areas either. Reviewing this helps the City at large to budget for these areas more efficiently. We have shaded those areas that are over or under by more than $5K.

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Glossary:

Accrual - revenue and expenses are recorded when they are incurred.

Act 474 Sur Charge is paid by the Code Department to the State.

Ad Valorem - a basis for levy of taxes upon property based on value.

Agency Fund - a fund consisting of resources received and held by the governmental unit as an agent

Arbitrage - the simultaneous buying and selling of securities, currency, or commodities in different markets or in derivative forms in order to take advantage of differing prices for the same asset.

Audit - an official inspection of an individual's or organization's accounts, typically by an independent

Balanced Budget - a budget balanced by fund, means the total anticipated revenues are equal to or exceed the budgeted expenditures for that fund.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

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Budget - an annual or other regular estimate of revenues and expenditures put forward by the government, often including details of changes in taxation or other revenue sources.

Capital Expenditures - as also described for this particular Entity/City on page 13 are reviewed starting at $5000 with a life of two or more years and the common definition is money spent by a business or organization on acquiring or maintaining capital assets, such as land, buildings, and equipment.

Capital Projects Fund - A fund created to account for all resources to be used for the acquisition or construction of designated capital assets.

Cash basis is a major accounting method by which revenues and expenses are only acknowledged when the payment occurs.

Debt Service Fund - A governmental type fund used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest.

Depreciation - a reduction in the value of an asset with the passage of time, due in particular to wear and tear.

A Dewatering Facility is a Wastewater Treatment Plant option. The City of Bryant implemented this option in 2018.

Enterprise Fund - A Fund established to finance and account for the acquisition, operations, and maintenance of governmental facilities and services which are entirely or predominantly self - supporting by user charges.

The Federal Drinking Water Loan Program is operated by the Arkansas Natural Resources Commission.

Franchise Fee - a fee paid by public service businesses for use of city streets, alleys, and property in providing their services to the citizens of a community, included but not limited to electricity, telephone, natural gas and cable television.

Full - Time Equivalent Position (FTE) - A part time position converted to the decimal equivalent of a full time position based on 2080 per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .33 of a full time position.

FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - is when liabilities are subtracted from assets, there is a fund balance. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite. Fund balance can be complicated by the fact that part of the fund balance is reserved and part unreserved.

Governmental Fund - A generic classification of funds used to account for activities primarily supported by taxes, grants, and similar revenues sources.

Getac is the Police Department's software for the in car video.

Major Funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total and Non Major Funds are all others.

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MSI/Virtual Justice is computer software used by the Courts system.

Non Major Fund - is a fund that doesn't meet the criteria to be classified as a major fund. These funds are not individually reported but are aggregated and presented in a single column on financial statements.

Profit Star is computer software used for the Water, Wastewater and Stormwater bills.

ROCIC is a government organization used by Police Department for intelligence gathering and equipment loans.

Special Revenue Fund - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

Trust Fund - A fund consisting of assets belonging to a trust, held by the trustees for the beneficiaries.

Acronym:

ACIC - 'Arkansas Crime Information Center' and is used by the Police Department.
ADFA - Arkansas Department of Finance and Administration.
ANRC - Arkansas Natural Resource Commission
APERS - Arkansas Public Employees Retirement System.
ARPA - American Rescue Plan Act - Federal Money given to cities related to the pandemic needs.
AWWA - American Water Works Association.
B&G - Building and Grounds.
BAC - Blood Alcohol Content.
BBS - Battery Backup System
CAPPD - Central Arkansas Planning Development District. This District works with the City of Bryant
CAW - Central Arkansas Water Authority. The City of Bryant currently receives their Water via a Contract with CAW.

CIP - Capital Improvement Plan or Program.
COE - Corp of Engineers. The City of Bryant has a contract with the COE for future water access from Lake DeGray.

EMT - Emergency Medical Technician
FICA -Federal Insurance Contributions Act is a payroll cost.
FM - Force Main
FTE - Full-Time Equivalent
GAAP - Generally Accepted Accounting Principles
GASB - Government Accounting Standards Board
GFOA - Governmental Finance Officers Association
GIS - Geographic Information System is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data.

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GO Bond or Debt - General Obligation Bond or Debt.
I&I - Inflow and Infiltration. Inflow is storm water that enters into the sanitary sewer system.
JESAP - Job Evaluation and Salary Administration Program for evaluating wages in relation to the nation and the surrounding areas.

LS - Lift Station
LOPFI - Local Fire and Police Retirement System administered by the State of Arkansas.
M&R stands for Maintenance and Repair.
MHP stands for Mobile Home Permit
MUTCD - Manual for Uniform Traffic Control Devices
NOC - Network Operations Center used by the Construction/Project Management division of the Public Works Department.
OCL - Out of City Limits
PRAC - Parks and Recreation Alliance Council and was established during the 2017 by the Parks Director.
PTZ Cameras - Pan, Tilt, Zone
RFP or RFQ - Request for Proposal or Request for Quotes, regarding purchasing.
RPM - Raised Pavement Markers
RRFB - Rectangular Rapid Flashing Beacons (Crosswalk Systems)
SCADA - Supervisory Control And Data Acquisition is a system that operates with coded signals over
SRO - School Resource Officer
WEA - Water Environmental Association.
WEFTEC - Water Environment Federation Technical Conference.

AGENDA ITEM HISTORY SHEET

ITEM TITLE
Resolution 2025-46 Banking Services

AGENDA NO. 8

AGENDA DATE:

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

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

The City of Bryant posted a RFP for Banking & Depository beginning August 31 - September 21st. A total of eight (8) bids were received and five (5) of the responding banks were interviewed. After careful consideration, Arvest Bank was chosen based on that they will be the best benefit to the City. City Council gave approval to move forward at the October 28, 2025 meeting and staff is seeking approval of contract at the November 18, 2025 meeting. There will be no impact to budget. Finance staff will be heavily involved with initial set-up and transition process from current bank to Arvest.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)
Motion to approve

RESOLUTION NO. ____

A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF BRYANT, ARKANSAS TO ENTER INTO A CONTRACT WITH ARVEST BANK FOR BANKING AND DEPOSITORY SERVICES; AND FOR OTHER PURPOSES.

WHEREAS, the City of Bryant has determined that it is necessary to obtain a qualified financial institution for banking and depository services for the City of Bryant to minimize banking costs, improve operational efficiency, and maximize investment opportunities; and

WHEREAS, Arvest Bank has submitted a proposal to provide such services under the terms and conditions set forth in the Contract, which includes a five (5) year term beginning November 19, 2025 with the option to extend for two (2) additional five (5) years terms; and

WHEREAS, the City Council finds that entering into this agreement is in the best interest of the City of Bryant and its residents;

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

Section 1. The Mayor of the City of Bryant, Arkansas, is hereby authorized to execute the Contract with Arvest Bank for banking and depository services as described in the agreement, together with any necessary documents to effectuate the same.

Section 2. The Mayor is further authorized to take all actions necessary to carry out the intent of this resolution, including approving renewals or extensions of the contract as permitted by its terms.

PASSED AND APPROVED this ___ day of _____, 2025.

ATTEST: APPROVED:

_____ _____

City Clerk Mark Smith Mayor Chris Treat

City of Bryant Uniform Contract

This Contract made and entered into on the 19th day of November, 2025 by and between the City of Bryant (hereinafter called "THE CITY"), and Arvest Bank (hereinafter called "THE CONTRACTOR")

Type of Contract: The contract will be a five (5) year term contract with an anticipated beginning date of November 19, 2025. Upon mutual agreement by THE CONTRACTOR and THE CITY, the contract may be renewed, for up to two (2) additional five-year terms or a portion thereof. **Contract may be voided by either party upon thirty (30) days written notice to the other party.**

SCOPE OF SERVICE:

Banking & Depository services. See Cost of Services for details.

Checking account interest at 2.75%
Earnings Credit Rate at 0.50% used to offset service charges and is not paid out of interest.

COST OF SERVICES:

Depository Accounts

Public Funds and Public Funds Interest Checking	**Unit Price**
Monthly Maintenance	$18.00
Credits Processed	$0.30
Debits Processed	$0.30
On Us - Per Item	$0.07
Other Banks - Per Item	$0.12
ACH Credits - Per Item	$0.15
ACH Debits - Per Item	$0.15
Returned Item	$8.00
Recleared Check	$6.00
Incoming Wire	$10.00
Incoming/Outgoing Wire Advice - Email	$2.00

Treasury Management

Cash Manager	**Unit Price**
One Time Set Up Fee	$20.00
Monthly Maintenance	$50.00

Automated Clearing House (ACH)	**Unit Price**
One Time Set Up Fee	$50.00
Monthly Maintenance	$20.00
Per ACH Direct Transmission	$10.00
ACH Credit – Per Item	$0.15
ACH Debit – Per Item	$0.15

Per same-day ACH originated - Credit	$3.00
Per same-day ACH originated - Debit	$4.00
Late ACH Files (per file)	$25.00
ACH Returns (per item)	$5.00
Notifications of Change (per item)	$3.00
ACH File Corrections/Deletion (per file)	$5.00

Automated Clearing House (ACH) Fraud Blocker	**Unit Price**
Monthly Maintenance (per account)	$10.00

Arvest Business Bill Pay	**Unit Price**
Monthly Maintenance (includes 15 items)	$10.00
Per Item Cost (over 15 items)	$0.50 (per item)

Image Cash Letter (ICL)	**Unit Price**
Monthly Maintenance Fee (per account)	$25.00
Check Processed (per item)	$0.05

Positive Pay	**Unit Price**
Monthly Maintenance	$40.00
Each Additional Account (per acct)	$10.00
Per Issued Item	$0.02

Stop Payments	**Unit Price**
Monthly Maintenance	$15.00
Stop Payment (per order)	$15.00

Wires	**Unit Price**
Monthly Maintenance	$15.00
Domestic Wire (per wire)	$15.00
International Wire (per wire)	$35.00

International wires sent in foreign currency are subject to the current exchange rate.

Performance Guaranty: THE CITY may terminate this agreement for deficiencies in service by informing THE CONTRACTOR in writing for the precise nature of the service deficiencies, and giving THE CONTRACTOR 30 days to correct the deficiencies. If THE CITY is still dissatisfied with the service at the end of the 30-day probation, the contract will be terminated.

Billing: Fees shall be billed to the City's "Main Account" through account analysis by the third business day of the subsequent month; combined and individual analysis statements will be accessible online at that time.

Billable work: All work beyond and in addition to the scope of this contract shall be considered billable hours and will require that an estimate for that proposed work be provided to THE CITY representative for consideration and approval obtained prior to work being started. A specific

current year Purchase Order (PO) number must be assigned for the work, regardless, the invoice for payment will be submitted within 7 working days after all authorized additional work is completed. An example of a current year PO is 2025009999 for work to be completed in 2025.
THE CITY will not be charged additional work for troubleshooting issues related to the scope of services during normal working hours. Downtimes are to be scheduled and kept to an absolute minimum. All repairs shall be completed in accordance with the highest standards of the industry, skill, workmanship, applicable trade practices, meet warranties and in conformance with all applicable laws, codes and regulations.

Emergency call out service: Emergency call out services are not required of THE CONTRACTOR

Liabilities: THE CONTRACTOR shall hold THE CITY, its officers, elected officials, agents, servants, and employees, harmless from liability of any nature or kind because of use of any copyrighted or un-copyrighted composition, secret, process, patented or unpatented invention, articles or appliances furnished or used under this proposal, and agrees to defend, at his own expense, any and all actions brought against THE CITY because of the unauthorized use of such articles.

Accidents: THE CONTRACTOR will report to THE CITY's designated representative any and all accidents involving any property damage or personal injury immediately following said accident or discovery of accident damage. THE CITY shall be indemnified and held harmless for each accident.

Qualifications of THE CONTRACTOR: THE CONTRACTOR may be required, before the award, to show to the complete satisfaction of THE CITY that it has the necessary facilities, ability, and financial resources to provide the service or goods specified. In order to perform work within the Police Department, vendor must have employees complete CJIS training and pass a background check.

City of Bryant Uniform Contract

Personnel: It is THE CONTRACTOR's responsibility to provide qualified and appropriate level of on-site staffing as needed, provide appropriate tools and vehicles necessary to accomplish all duties outlined in the scope of service during normal hours or after normal working hours. THE CONTRACTOR's services are to be compliant with all Federal, State, CARB, AQMD, OSHA and all other applicable regulatory requirements. Proof of training and qualifications shall be made available within 1 week upon request or the individual(s) removed from the site.

THE CONTRACTOR is expected to use staff that would pass standard security checks for all personnel assigned to work under this contract. THE CITY reserves the right to approve/refuse any employees. If required, THE CONTRACTOR may be required to provide proof of a background check within 1 week upon request or the individual(s) must be removed from the site.

Subcontracting: No portion of the work covered by these specifications may be subcontracted.

Tools and Equipment: THE CONTRACTOR shall furnish and maintain all equipment necessary for the scope of services to be provided. THE CITY reserves the right to inspect equipment to be used to perform services under this contract. Any equipment determined to be in poor condition must be replaced immediately, at THE CONTRACTOR's expense. Failure to provide suitable equipment for carrying out all requirements of this contract may be grounds for termination.

Acceptance of Terms: All terms and conditions in this contract are deemed to be accepted by THE CONTRACTOR and incorporated in the contract, except the provision(s) which are expressly excluded by the contract specifications.

City of Bryant MAYOR

Signature: _____

Date: _____

THE CONTRACTOR

Signature: _____

Date: _____

AGENDA ITEM HISTORY SHEET

ITEM TITLE	AGENDA NO. 9
Ordinance 2025-15 Fee Schedule for Animal Control	AGENDA DATE: 11/18/2025

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

Department Policy dictates that the Animal Control Director regularly conduct reviews of the fees charges for all services of the department.

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

Some costs on the department have increased, leading to increases in fees charged by the department. Two examples include: pet cremation, which has had at least two price increases since we last changed any of our fees in 2015, and postage costs has been increased ten times since then. After hours call outs have continued to increase in number, resulting in increased operating costs for the City. We considered what other communities in Central Arkansas are charging for comparable services, and our fees are, overall, are still less than some of our neighbors. Our goal is to keep costs reasonable and affordable for the community and know that any fees we charge will not cover our operating costs, we still want to provide at least some financial support of our fiscal budget.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Complete second reading

ORDINANCE NO. 2025 - ___

AN ORDINANCE REPEALING ORDINANCE NO. 2015-45; SETTING THE FEE SCHEDULE FOR THE DEPARTMENT OF ANIMAL CONTROL IN THE CITY OF BRYANT

WHEREAS, The City of Bryant Animal Control Department reviews the fees it charges for some services provided to the public on a regular basis, and;

WHEREAS, The department is mandated by the Director of Animal Control to improve its lifesaving ability for impounded animals in order to effectively reduce the number of animals killed within the shelter when reunification, adoption or transfer is not possible, and;

WHEREAS, The cost of some operations have increased since the Animal Control Department last reviewed the fee schedule and implemented adjustments in 2015, and;

WHEREAS, The City adopted Ordinance No. 2015-45 to establish fees for services offered by the Animal Control Department, pet licensing and other operations; the current fee schedule is outdated, and further that efficiencies can be achieved by simplifying the costs of licensing animals within the City and to effectuate the online payment process that the Department has implemented;

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

Article 1. Repealing Ordinance No. 2015-45
Ordinance No. 2015-45 hereby repealed in its entirety and replaced with the following:

Article 2. Regular Review of Fee Schedule is Required
It is hereby mandated that the Animal Control Director, or his/her designee, is required to review and update this ordinance, as necessary, at least once every three (3) years, or more often if current economic conditions require it.

Article 3. Establishment of Fee Schedule for Animal Control Services
It is hereby established that the following Schedule of Fees collected by Bryant Animal Control & Adoption Center are hereby established:

Animal Impoundment & Care		
Fee Name	***Amount***	***How Applied***
Fees for Dogs & Cats		
1st Impound/Pickup - Wearing ID and Neutered	$25.00	Per Animal, Per Incident
1st Impound - No ID	$40.00	Per Animal, Per Incident
2nd Impound	$80.00	Per Animal, Per Incident
3rd Impound	$160.00	Per Animal, Per Incident
4th & Subsequent Impound	$320.00	Per Animal, Per Incident
After-Hours Impound Fee	$65.00	Per Animal, Per Incident and in Addition to the Appropriate Regular Impound Fee listed above
In-Estrus Impound Fee	$25.00	Per Animal, Per Incident
Fees for Other Species of Animals		
Fowl Impound Fee	$15.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee Weight: 0.1oz - 50 lbs	$45.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee 51 - 75 lbs	$90.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee 76 - 100 lbs	$150.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee 101 - 200 lbs	$200.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee 201 - 300 lbs	$300.00	Per Animal, Per Incident
Livestock or Exotic Animal Impound Fee Over 301 lbs or requiring special equipment.	$1000.00	Per Animal, Per Incident and in Addition
Second Impound for Livestock or Exotic Animal Impound Fee - Any Weight	$75.00	Per Animal, Per Incident and in Addition to the Appropriate Livestock or Exotic Animal Impound Fee listed above

Third, and Subsequent Impound for Livestock or Exotic Animal Impound Fee - Any Weight	$150.00	Per Animal, Per Incident and in Addition to the Appropriate Livestock or Exotic Animal Impound Fee listed above
Boarding Fees		
Emergency Boarding	$0.00	Per Animal, per Day, for a maximum of 15 consecutive days, then regular boarding fees apply.
Regular Boarding	$10.00	Per Animal, per Day
Quarantine/Prosecution	$20.00	Per Animal, per Day
Non-Human Primate Quarantine	$45.00 + Cost of Preparation Materials or Special Housing	Per Animal, per Day, except for preparation costs which are as needed.
Livestock/Exotic Animal Boarding, 0.1oz - 30 lbs	$15.00 + Cost of Feed, Preparation Materials or Special Housing Boarding/Housing Costs	Per Animal, per Day, except for preparation costs which are as needed.
Livestock/Exotic Animal Boarding, 31 - 75 lbs	$25.00 + Cost of Feed, Preparation Materials or Special Boarding/Housing Costs	Per Animal, per Day, except for preparation costs which are as needed.
Livestock/Exotic Animal Boarding, 75.1 - 175 lbs	$35.00 + Cost of Feed, Preparation Materials or Special Boarding/Housing Costs	Per Animal, per Day, except for preparation costs which are as needed.
Livestock/Exotic Animal Boarding, 175.1 - 250 lbs	$45.00 + Cost of Feed, Preparation Materials or Special Boarding/Housing Costs	Per Animal, per Day, except for preparation costs which are as needed.
Livestock/Exotic Animal Boarding, 250.1 + lbs	$65.00 + Cost of Feed, Preparation Materials or Special Boarding/Housing Costs	Per Animal, per Day, except for preparation costs which are as needed.

Puppies/Kittens Impounded w/Nursing Mother	$5.00	Per Animal, per Day, until the litter is 5 weeks of age, then regular boarding fees apply.
Veterinary Care & Treatment		
Vaccination, Except Rabies	$10.00	Per Treatment
Rabies Vaccination	COST	Per Treatment
Bath	$10.00	Per Treatment
Flea/Tick Treatment	$15.00	Per Treatment
Emergency Veterinary Care	Varies	Based on animal's needs
Adoption Fees		
Adoption	$20.00	Per Animal
Medical Care, Miscellaneous	$20.00	Per Animal
Spay/Neuter	$60.00	Per Animal
Adoption - Small Animals	$5.00	Per Animal
Supplemental Adoption Fee for Puppies, or Purebreds	$30.00	Per Animal
Adoption - Exotics	Set by Director	Per Animal
Adoption - Misc	Set by Director	Per Animal
Adoption - Discount	Set by Director	Per Animal, as needed
Senior & Military Discount	-$20	Per Animal, Adopters 65 years of age or older
End of Life Services		
Euthanasia 0.01 - 50 lbs	$45.00	Per Animal
Euthanasia 51-99 lbs	$55.00	Per Animal
Euthanasia 100-125 lbs	$95.00	Per Animal
Euthanasia 125 - 175 lbs	$155.00 + $2.00 per lb over 135	Per Animal, over 175 lbs must be done at a Veterinary clinic.
Private Cremation with Return, 0.01 - 25 lbs	$200.00	Per Animal
Private Cremation with Return, 25.01 - 50 lbs	$205.00	Per Animal

Private Cremation with Return, 50.01 - 150 lbs	$250.00	Per Animal
Semi-Private Cremation with Return 0.01 - 25 lbs	$110.00	Per Animal
Semi-Private Cremation with Return 25.01 - 50 lbs	$135.00	Per Animal, over 50 lbs must be Private
Communal Cremation without Return 0.01 - 25 lbs	$45.00	Per Animal
Communal Cremation without Return 25.01 - 100 lbs	$55.00	Per Animal
Communal Cremation without Return 100.01 - 150 lbs	$65.00	Per Animal
Communal Cremation without Return 150.01 - 175 lbs	$125.00	Per Animal, any animal over 175 lbs will need service through a private veterinarian or the Livestock & Poultry Commission
Urn or Remains Container	Cost	Per Animal
Pet Memorial Service	TBD	Per Item
Permits & Licensing		
Dog License	$5.00	Annually, Per Animal
Lifetime Dog License	$50.00	On-time
Wild Animal Permit	$100.00	Annually
Animal Establishment Permit - Grooming Shops/Boarding Kennels/Catteries	$35.00	Annually
Animal Establishment Permit - Pet Shops	$55.00	Annually
Dangerous Dog Permit	$500.00	Annually
Vicious Dog Bond, Pending Court Case	$500.00	Per incident, and payable every 30 days animal remains in custody, Refundable if court ordered
Miscellaneous		
Credit/Debit Processing	$5.00	Charged per Transaction
Postage/Shipping for Online License	$3.50	Charged per License

Section 2. Authority to Grant Fee Exception
The Animal Control Director, at their discretion, may waive these fees in cases of extenuating or emergency circumstances including but not limited to, overcrowding at the animal shelter, natural or man-made disaster, and/or individual emergency circumstances of the pet owner.

Section 3. 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 4. 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 _____, 2025.

_____
Mayor Chris Treat

ATTEST:

_____
Mark Smith, City Clerk

APPROVED AS TO FORM:

_____
Ashley Clancy, City Attorney

AGENDA ITEM HISTORY SHEET

ITEM TITLE

Ordinance 2025-11

AGENDA NO: 10

AGENDA DATE: 11/18/2025

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

This rate ordinance includes the REMOVAL of the 1 FTE to the water department each year for 5 years. This ordinance will be getting it's first reading, and WSAC has recommended this ordinance to be adopted by Council as is. Ryan Bowman with Friday Firm drafed/reviewed the ordinance.

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

This ordninance reflects the rates that were most recently proposed in our water/wastewater rate study. Once the rate ordinance is adopted, the rate study will be turned into Natural Resources Division for approval. Act 605 requires the implementation of full cost pricing meaning we mst have rates that provide us with adequate revenue to continue operating the system at current level of service as well as completing our Council adopted water capital improvment plan. The rates will allow us to be compliant with Act 605 and allow us to continue doing the upgrades needed for our system. The proposed 2026 budget numbers are reliant on our rates. If these rates are not implemented by January 1, 2026, we will have to do major adjustments to the budget to cover the shortfall in revenue which may result in the capital improvement plan projects as well as day to day oeprations being negatively affected.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Complete a first reading of this ordinance in November, allow for public hearing to be held during November's Council meeting, do 2nd and 3rd reading by title only, and adopt the ordinance in December to allow for implementation and review of the rate study before January 1st.

ORDINANCE NO. _____

AN ORDINANCE FIXING RATES FOR SERVICES RENDERED BY THE WATER FACILITIES OF THE WATER AND SEWER SYSTEM OF THE CITY OF BRYANT, ARKANSAS; PRESCRIBING OTHER MATTERS RELATING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City of Bryant, Arkansas (the "City") owns and operates a water and sewer system (the "System"); and

WHEREAS, in order to comply with Act 605 of 2021, the City Council has determined that the rates charged for water services of the System should be increased;

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

Section 1. The following monthly rates and charges, which the City Council hereby finds and declares are fair, reasonable and necessary rates, are hereby fixed as rates to be charged for water services to be rendered by the System.

Monthly Water Rates. (a) For water service between January 1, 2026 and December 31, 2026, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2026 - December 31, 2026

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	*Minimum Charge*
5/8"	$ 15.69
1"	23.54
1 1/2"	39.24
2"	78.46
3"	125.54
4"	235.40
6"	784.65

All consumption in excess of 2,000 gallons: $0.754 per 100 gallons

(b) For water service between January 1, 2027 and December 31, 2027, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2027 - December 31, 2027

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	*Minimum Charge*
5/8"	$ 16.95
1"	25.43
1 1/2"	42.38
2"	84.74
3"	135.58
4"	254.23
6"	847.42

All consumption in excess of 2,000 gallons: $0.814 per 100 gallons

(c) For water service between January 1, 2028 and December 31, 2028, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2028 - December 31, 2028

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	*Minimum Charge*
5/8"	$ 18.30
1"	27.46
1 1/2"	45.77
2"	91.52
3"	146.43
4"	274.57
6"	915.22

All consumption in excess of 2,000 gallons: $0.879 per 100 gallons

(d) For water service between January 1, 2029 and December 31, 2029, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2029 - December 31, 2029

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	*Minimum Charge*
5/8"	$ 19.58
1"	29.38
1 1/2"	48.97
2"	97.92
3"	156.68

4"	293.79
6"	979.28

All consumption in excess of 2,000 gallons: $0.941 per 100 gallons

(e) For water service on and after January 1, 2030, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

On and After January 1, 2030

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	*Minimum Charge*
5/8"	$ 20.96
1"	31.44
1 1/2"	52.40
2"	104.78
3"	167.65
4"	314.35
6"	1,047.83

All consumption in excess of 2,000 gallons: $1.007 per 100 gallons

(f) Customers receiving water services to locations outside of City limits will be charged double the prevailing minimum charge.

(g) Each customer 65 years and older, with verification of age, shall receive a senior citizen discount of three dollars and eighty-one cents ($3.81), which shall be deducted from the monthly water bill.

(h) If the City determines that it is necessary to purchase from any secondary water provider, customers will be charged an additional surcharge of $0.04 per 100 gallons of water consumption, in addition to the then-prevailing water rates, for the month in which the City purchases from said secondary provider.

Section 2. (a) On or before June 30, 2029 and on or before June 30 of each fourth (4th) year thereafter, the City shall engage a duly qualified rate analyst not in the regular employ of the City (an "Analyst") to review the then current water and sewer rates and make recommendations as to whether any rate increases are necessary to produce revenues sufficient to pay debt service on outstanding bonds secured by System revenues ("System Bonds"), provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.

(b) Beginning in 2026, the City, on or before June 30 of each year that an Analyst is not engaged pursuant to subsection (a) above, shall review the then current water and sewer rates to determine whether any rate increases are necessary to produce revenues sufficient

to pay debt service on outstanding System Bonds, provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.

Section 3. None of the water services afforded by the System shall be furnished without a charge being made therefore. Any multi-unit that has installed a master meter will pay the Minimum Charge on each unit plus usage shown on the master meter.

Section 4. The provisions of this Ordinance are separable and if a section, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.

Section 5. All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. It is hereby ascertained and declared that an emergency exists and this Ordinance being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in force from and after its passage.

[Remainder of page intentionally left blank]

PASSED: _____, 2025.

APPROVED:

_____
Mayor

ATTEST:

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of the City of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, adopted at a _____ session of the City Council of the City of Bryant, Arkansas, held at the regular meeting place in said City at 6:30 o'clock p.m., on the _____ day of _____, 2025, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal on this _____ day of _____, 2025.

_____
City Clerk

(SEAL)

City of Bryant, AR

2025 Water and Wastewater Rate Study

WILLDAN



CITY OF BRYANT, ARKANSAS
WATER AND WASTEWATER RATE STUDY
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Appendix A – Water and Wastewater Rate Model
Appendix B – Act 605 Compliance Checklist

Acknowledgements

During the course of this rate study, several City of Bryant employees and engineer consultants expended considerable amounts of time and effort in assisting the project team. These employees included the Mayor and City Council, Mr. Tim Fournier, Mr. Troy Ellis, Ms. Moriah Winkle and Mr. Ted Taylor. The project team owes a debt of gratitude to the hard work, dedication and professionalism of these and other staff members, without whom this project would not have been successfully completed.

The project team has relied upon the extensive data supplied by the City of Bryant. Thus, the integrity of the study is largely dependent upon the accuracy of this financial and customer data. Every effort has been made by the project team to validate and confirm the information contained herein prior to the preparation of the final study documents. **This report presents no assurance or guarantee that the forecast contained herein will be consistent with actual results or performances**. These represent forecasts based on a series of assumptions about future behavior, and are not guarantees. Any changes in assumptions or actual events may result in significant revisions to the forecast and its conclusions. The cash flow projections and debt service coverage calculations are not intended to present overall financial positions, results of operations, and/or cash flows for the periods indicated, which is in conformity with guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants.

Willdan Financial Services ("Willdan") is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the United States Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB"). The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority. As part of its SEC registration Willdan is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving Willdan. Pursuant to MSRB Rule G-42, Willdan is required to disclose any legal or disciplinary event that is material to Client's evaluation of Willdan or the integrity of its management or advisory personnel. Willdan has determined that no such event exists. Copies of Willdan's filings with the United States Securities and Exchange Commission can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at: https://www.sec.gov/edgar/searchedgar/companysearch.html and searching for either Willdan Financial Services or for our CIK number which is 0001782739.

For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the municipality with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the municipality, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the municipality, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, unless formally engaged to provide such information.

Executive Summary

Executive Summary

Background

In late 2024, the City of Bryant, Arkansas (the "City") engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing an updated comprehensive water and wastewater rate plan for FY 2026 and beyond. The objective is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time minimizing the impact on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

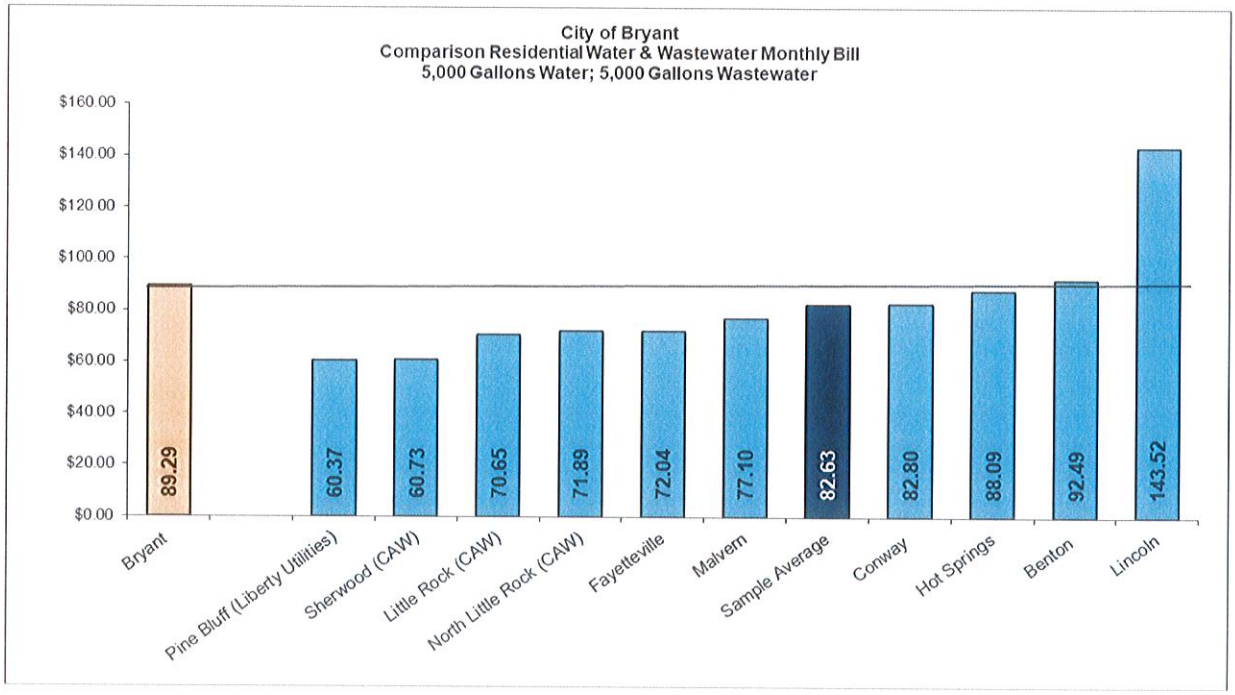
- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, system growth, and increases in staffing levels.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes and billing units for the ten-year forecast period.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.
- A statement with supporting documentation affirming the rate study's compliance with Act 605.

Water and Wastewater Rate Comparison

Chart ES-1 compares Bryant's current monthly water and wastewater charges to those of nearby cities in Arkansas. A billing volume of 5,000 gallons for water and 5,000 gallons for wastewater was used for the residential comparison as it represents typical usage levels for an average household in the City. The rate data is based on published rates and ordinances posted by each municipality on their websites as of May 2025. These rates do not include sales tax, activation, infrastructure fee, or other charges beyond the basic

minimum and volume charges. The table reveals that the City's rates are only slightly higher when compared to most other cities in the region.

CHART ES-1



Water and Wastewater Customers and Meters – Test Year & Forecast

The majority of the water and wastewater accounts served by Bryant are inside city Residential and Non-Residential customers. **Table ES-2** on the next page presents total water and wastewater connections (customers) by customer class for the City for the test year and forecast period. As shown, overall water accounts are forecast to increase from **8,800** in the test year to **10,221** in FY 2034, an average annual increase of 1.7%. The City has a larger number of wastewater accounts as it provides sewer services to outside city customers. Wastewater accounts are expected to grow faster than water accounts as Bryant continues to expand sewer services to the County. Overall wastewater accounts are forecast to increase from **10,056** in the test year to **11,974** in FY 2034. The addition of these new connections will result in both non-recurring connection fees and increasing monthly water and wastewater revenues.

TABLE ES-2

CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS
WATER Customer Classes

Fiscal Year	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
WATER Total Customers							
2023	8,223	334	100	7	1	9	8,649
2024	8,182	406	99	7	1	9	8,704
2025	8,376	308	99	7	1	9	8,800
2026	8,518	313	99	7	1	9	8,947
2027	8,663	318	99	7	1	9	9,097
2028	8,810	324	99	7	1	9	9,250
2029	8,960	329	99	7	1	9	9,405
2030	9,113	334	99	7	1	9	9,563
2031	9,267	340	99	7	1	9	9,723
2032	9,425	345	99	7	1	9	9,886
2033	9,585	351	99	7	1	9	10,052
2034	9,748	357	99	7	1	9	10,221

FORECAST TOTAL CUSTOMERS
WASTEWATER Customer Classes

	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	Total
WASTEWATER Total Customers						
2023	7,647	1,180	390	19	-	9,237
2024	7,717	1,307	653	46	1	9,724
2025	7,894	1,414	701	46	1	10,056
2026	8,028	1,455	722	46	1	10,252
2027	8,165	1,498	743	46	1	10,452
2028	8,303	1,541	765	46	1	10,656
2029	8,445	1,586	787	46	1	10,865
2030	8,588	1,632	810	46	1	11,077
2031	8,734	1,680	834	46	1	11,295
2032	8,883	1,729	858	46	1	11,517
2033	9,034	1,779	884	46	1	11,743
2034	9,187	1,831	910	46	1	11,974

Net Revenue Requirement

Table ES-3 presents the City's forecast Net Revenue Requirement for the ten-year period FY2025 through FY2034. The table reveals that the total revenue requirement is expected to increase from **$11,464,551** in FY2025 to **$22,847,341** in FY2034. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

As shown in this table, Operating and Capital Outlay Expenses are by far the largest annual expense paid by Bryant's water and wastewater utilities. The second largest expense is the cost of water purchases from Central Arkansas Water ("CAW"). **Any changes in forecast estimates used in determining the City's water and wastewater revenue requirement for this rate study could require significant changes to the rate plan presented in this report.**

TABLE ES-3

CITY OF BRYANT, AR

CURRENT AND FORECAST NET REVENUE REQUIREMENT

	Operating & Capital Expenses	CAW Costs	Cap Outlays/ Reserve Rqmt	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
	WATER Revenue Requirement							
2025	$ 2,913,240	$ 1,955,149	$ 345,001	$ 427,392	$ 187,500	**$ 5,828,281**	$ 1,088,702	$ 4,739,579
2026	3,104,094	2,149,653	350,176	1,468,321	187,500	**7,259,744**	1,124,870	6,134,875
2027	3,311,516	2,405,360	355,429	1,720,714	187,500	**7,980,519**	1,195,608	6,784,910
2028	3,528,874	2,736,556	360,760	1,724,422	187,500	**8,538,112**	1,336,510	7,201,602
2029	3,756,619	3,031,717	366,171	1,802,372	187,500	**9,144,380**	1,481,843	7,662,538
2030	3,995,220	3,230,386	371,664	1,806,031	187,500	**9,590,801**	1,526,506	8,064,295
2031	4,123,758	3,458,036	377,239	1,808,413	187,500	**9,954,946**	1,572,418	8,382,528
2032	4,257,065	3,692,154	382,898	1,813,361	187,500	**10,332,977**	1,619,685	8,713,292
2033	4,395,354	3,932,326	388,641	1,816,988	187,500	**10,720,809**	1,667,769	9,053,040
2034	4,538,852	4,192,980	394,471	2,262,333	187,500	**11,576,136**	1,718,684	9,857,451
	WASTEWATER Revenue Requirement							
2025	4,746,095	-	1,033,015	656,362	289,500	**6,724,972**	-	6,724,972
2026	5,012,861	-	1,048,510	972,261	298,185	**7,331,817**	-	7,331,817
2027	5,297,939	-	1,064,238	1,424,855	307,131	**8,094,163**	-	8,094,163
2028	5,596,725	-	1,080,201	1,511,437	316,344	**8,504,707**	-	8,504,707
2029	5,909,869	-	1,096,404	2,426,544	325,835	**9,758,652**	-	9,758,652
2030	6,238,055	-	1,112,851	3,101,874	335,610	**10,788,390**	-	10,788,390
2031	6,457,134	-	1,129,543	3,102,619	345,678	**11,034,974**	-	11,034,974
2032	6,685,391	-	1,146,486	3,110,950	356,048	**11,298,875**	-	11,298,875
2033	6,923,290	-	1,163,684	3,115,210	366,730	**11,568,913**	-	11,568,913
2034	7,171,324	-	1,181,139	4,259,695	377,732	**12,989,890**	-	12,989,890
	TOTAL Revenue Requirement							
2025	7,659,334	1,955,149	1,378,016	1,083,754	477,000	12,553,253	1,088,702	**11,464,551**
2026	8,116,955	2,149,653	1,398,686	2,440,583	485,685	14,591,562	1,124,870	**13,466,692**
2027	8,609,455	2,405,360	1,419,667	3,145,569	494,631	16,074,682	1,195,608	**14,879,074**
2028	9,125,599	2,736,556	1,440,962	3,235,859	503,844	17,042,819	1,336,510	**15,706,309**
2029	9,666,488	3,031,717	1,462,576	4,228,916	513,335	18,903,033	1,481,843	**17,421,190**
2030	10,233,275	3,230,386	1,484,515	4,907,905	523,110	20,379,191	1,526,506	**18,852,685**
2031	10,580,892	3,458,036	1,506,782	4,911,032	533,178	20,989,920	1,572,418	**19,417,502**
2032	10,942,456	3,692,154	1,529,384	4,924,310	543,548	21,631,852	1,619,685	**20,012,167**
2033	11,318,645	3,932,326	1,552,325	4,932,197	554,230	22,289,723	1,667,769	**20,621,953**
2034	11,710,176	4,192,980	1,575,610	6,522,028	565,232	24,566,026	1,718,684	**22,847,341**

Capital Improvement Plan

One of the key assumptions used in the development of the long-term revenue requirement is the City's Capital Improvement Plan. The City's near-term (2025-2029) CIP assumptions are summarized in **Table ES-4**. The table reveals that the City's CIP over the next five years is estimated to be **$14,160,000** for the water system and **$47,669,000** for the wastewater system. Bryant anticipates funding a portion of the CIP with impact fees, transfers and other sources available to the City. Additional funding is forecasted to come from long-term bond issues totaling **$44,726,000**.

TABLE ES-4

CITY OF BRYANT, AR
CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW BOND ISSUES
FY 2020 - FY 2025

SCENARIO: 2025 09 02 -- Scenario I Status Quo		Cost
WATER PROJECTS		
NEAR TERM (2025 -- 2029)		
1.5M Gallon Tank @ N. Reynolds / High School	$	11,000,000
12" extension Boon Rd		1,300,000
System Transmission, Springhill, I-30 to Hwy 5N		1,000,000
Bryant Pkwy I-30 to Johnswood		740,000
Fireflow Improvemnet Project -- N. Reynolds Rd at Rogers Rd.Crossig		40,000
Woody Dr to Steeplechase Cir		80,000
Total		**14,160,000**
WASTEWATER PROJECTS		
NEAR TERM (2025 -- 2029)		
Disinfection / Contact Basin / Dissolved Oxygen Basin Improvements	$	4,230,000
Headworks & Grit Removal Improvements		5,922,000
Activated Sludge Process Improvements		12,250,000
Clarification Improvements / WAS / RAS		9,024,000
BR-04 Lift Station LS-05 Upgrade		8,625,000
Lift Station LS-05 Parallel Force Main		7,618,000
Total		**47,669,000**
TOTAL CIP	$	**61,829,000**

It should be noted that if the City materially revises its CIP, the rate plan may be subject to potentially significant revision.

Water and Wastewater Rate Design

Based on an extensive series of discussions with the City, the project team is presenting the following rate plan for the City Council to consider. The following is notable regarding the proposed rate plan:

- While the rate models present a forecast of rates for ten years, the project team recommends that the City adopts a 5-year rate plan, with rates to be automatically implemented annually on January 1, 2026 through January 1, 2030.
- Given the significant growth in the City and potential for unexpected events the project team recommends that the City periodically review these rates during the next five years, to incorporate any changes to costs, volumes or growth assumptions that may occur during that time.
- The most significant impact on rates will be the cost of operating expenses and Central Arkansas Water purchases. Should the City make material changes to its operating expenses and/or CIP, the City should undertake an immediate review of its rate plan.
- The second largest impact on rates will be debt issued to fund the CIP. The initial cost of service and rate proposal assumes that the Utility rate adjustments will be funded on a stand-alone basis, whereby debt service will be fully funded through rates.
- Future debt is assumed to have a 20-year term and 4.0% interest rate. If other credit terms become available, the recommended rate plan may require revision.
- Finally, the project team recommends the City continue using the existing water and wastewater rate structure. This rate structure is effective and easily understood by customers.

Uniform adjustments are applied to the water and wastewater's existing base and volumetric rates for each rate class. There is no change to the basic rate structure other than the uniform annual adjustments in the rate plan. As part of this rate proposal, a significant adjustment in wastewater infrastructure monthly charge is recommended for all wastewater customers served by a 5/8" water meter. The wastewater infrastructure charge for 5/8" meters is set to decrease from **$15.75** per month to **$10.00** per month starting in January 2026 and will automatically increase by 5% each year after that. Wastewater infrastructure charges for customers served by larger meters will remain unchanged (will also automatically increase by 5% each year). The rate plan and forecast revenues and expenses under this scenario are presented in **Appendix A.**

Table ES-5 on the next page presents a summary of the rate plan proposed for water customers. **Table ES-6** presents a summary of the rate plan proposed for wastewater customers. **Table ES-7** presents the customer rate impact assuming the proposed rate plan is adopted by City Council.

Act 605 Compliance

This rate study was completed in compliance with Act 605 rules established by the Arkansas Natural Resources Commission as dictated by Ark. Code Ann. § 14-234-801 et. seq. These rules, and the rate study compliance thereof, are documented in **Appendix B "Check List of Rules Implementing AR Act 605 of 2021"**. Willdan used this check list to certify Act 605 compliance as part of this rate study.

It should be noted that the City's asset management plan is contained in its comprehensive Master Plan, a separate document that will be made available upon request.

As stated throughout the rate study, **Appendix A** of the report presents the rate model worksheet summaries that detail the financial ratios, financial analysis and rate design prepared as part of the rate study. References to where each of the specific criteria is fulfilled is contained in the checklist in Appendix B.

TABLE ES-5

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WATER							
Residential and Non Residential							
Monthly Minimum Charge							
5/8"		$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36
1"		21.80	23.76	25.90	28.23	30.77	33.54
1 1/2"		36.33	39.60	43.16	47.05	51.28	55.90
2"		72.65	79.19	86.32	94.08	102.55	111.78
3"		116.24	126.70	138.10	150.53	164.08	178.85
4"		217.96	237.58	258.96	282.26	307.67	335.36
6"		726.53	791.92	863.19	940.88	1,025.56	1,117.86
Volume Rate Per 100 Gal							
2,000	Above	0.698	0.761	0.829	0.904	0.985	1.074
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Woodland Hills							
Monthly Minimum Charge		447.10	480.64	516.69	554.16	581.87	610.97
(Rate set by CAW)							
Volume Rate Per 1,000 Gal							
(Rate set by CAW)							
-	Above	2.166	2.326	2.513	2.700	2.834	2.968
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

TABLE ES-6

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

TABLE ES-7

CITY OF BRYANT, AR

IMPACT OF RATE PLAN ON MONTHLY CHARGES

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential Monthly Charges -- 5/8"							
2,000 Water	2,000 WW	$ 50.98	$ 47.78	$ 51.02	$ 54.50	$ 57.23	$ 60.16
	Increase -- $		(3.20)	3.24	3.47	2.74	2.93
	Increase -- %		-6.3%	6.8%	6.8%	5.0%	5.1%
5,000 Water	5,000 WW	105.04	105.71	113.11	121.06	127.03	133.42
	Increase -- $		0.67	7.40	7.95	5.97	6.39
	Increase -- %		0.6%	7.0%	7.0%	4.9%	5.0%
10,000 Water	10,000 WW	195.14	202.26	216.60	232.00	243.35	255.52
	Increase -- $		7.12	14.34	15.40	11.35	12.17
	Increase -- %		3.7%	7.1%	7.1%	4.9%	5.0%
Commercial Monthly Charges -- 2"							
25,000 Water	25,000 WW	$ 675.81	$ 721.67	$ 770.84	$ 823.55	$ 866.99	$ 913.50
	Increase -- $		45.86	49.16	52.71	43.44	46.51
	Increase -- %		6.8%	6.8%	6.8%	5.3%	5.4%

Section I

SECTION I

Introduction and Demographic Profile

Background



In late 2024, the City of Bryant, Arkansas (the "City") engaged **Willdan Financial Services** to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing an updated comprehensive water and wastewater rate plan for FY 2026 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers. Further, the purpose of this report is to provide documentary assurance that the City's rate plan complies with *Arkansas Oversight of Retail Water Providers Act 605 of 2021* (Act 605).

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration such factors as inflation, system growth, and increases in staffing levels.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes and billing units for the ten-year forecast period.
- An analysis of alternative multi-year water and wastewater rate plans that will distribute costs equitably.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.
- A statement and supporting documentation affirming the rate study's compliance with Act 605.

Report Organization

This report is organized into the following sections:

Section I – Introduction and Community Profile - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents the City's current rate structure and a community profile of the City of Bryant. This includes a comparison of the City's water and wastewater charges with other local communities.

Section II – Water and Wastewater Test Year and Forecast Volumes – analyzes the City's customer base, total accounts and current volumes of treated water and wastewater. This section presents totals for the current year and a forecast ten years into the future.

Section III – Water and Wastewater Test Year and Forecast Revenue Requirement – outlines the process of analyzing the City's current water and wastewater utility cost structure. The total current or "test year" revenue requirements are developed, and costs are functionalized between treatment, distribution/collection, administration and customer billing. Using the test year as a basis, costs are forecast for a ten-year period.

Section IV – Water and Wastewater Rate Design – presents rate recommendations for the City of Bryant City Council and Staff to consider which would enable it to meet its revenue requirements over the next decade. This section also presents an analysis of the impact of proposed rate plan on ratepayers.

Appendix A – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for the City of Bryant to calculate water and wastewater current and future revenue requirements. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time "what-if" scenarios.

Appendix B – A project team check list designed to affirm rate study compliance with the rules developed by the Arkansas Natural Resources Commission implementing Act 605 in accordance with Ark. Code Ann. § 14-234-801 et. Seq.

Community Overview

The City of Bryant is located in the geographic center of Arkansas. The City is approximately 20.58 [1] square miles and has an estimated 2025 population of approximatley 22,271 [2]. While precise official 2025 figures are unavailable, the city's population is projected to continue growing based on data from sources like the U.S. Census Bureau and organizations that track population changes The City is located in Saline County.

The City of Bryant has a Mayor-Council form of government in which the elected Mayor serves as the City's chief administrative officer. The City Council Members establish and adopt City policies. Those policies are then implemented by the Mayor and City Staff. The Bryant City Council consists of eight aldermen, two are elected by, and represent, each of the four City wards. The Mayor is elected at large.

The Mayor operates in much the same way as a Chief Executive Officer of a corporation. The Mayor's Office is responsible for the day-to-day administration of Bryant's City government, including managing the City's budget, departments and operations, and programs for communicating with residents and employees.

[1] Wikipedia - https://en.wikipedia.org/wiki/Bryant,_Arkansas

[2] https://www.arkansas-demographics.com/cities_by_population

Water and Wastewater Current Rates

Table I-1A summarizes the City of Bryant's current water and wastewater rate structure.

TABLE I-1A

CITY OF BRYANT, AR

CURRENT WATER AND WASTEWATER RATES

Water Rates

Residential & Non-Residential

Minimum Charge by Meter Size (Includes 2,000 Gallons in Base)	5/8"	$ 14.53
	1"	21.80
	1 1/2"	36.33
	2"	72.65
	3"	116.24
	4"	217.96
	6"+	726.53
Volume Rate (per 100 Gallons) 2,000 Above		$ 0.698

COB Parks&Rec*

Minimum Charge by Meter Size		$ -
Volume Rate (per 100 Gallons) - Above		0.2166

Woodland Hills*

Minimum Charge by Meter Size	6" CMPD	$ 447.10
Volume Rate (per 100 Gallons) 2,000 Above		0.2166

NOTE: *Are being charged the CAW rate

Wastewater Rates

Residential & Non-Residential

Minimum Charge (Includes 2,000 Gallons in Base)		$ 20.70
Volume Rate (per 100 Gallons) 2,000 Above		1.104

Salem Sewer**

Minimum Charge (Includes 2,000 Gallons in Base)		$ 41.40
Volume Rate (per 100 Gallons) 2,000 Above		1.104

Quail Ridge**

Minimum Charge (Includes 2,000 Gallons in Base)		$ 41.40
Volume Rate (per 100 Gallons)		1.104

Saline County Landfill

Minimum Charge by Meter Size		$ -
Volume Rate (per 1 Gallon)		0.0575

NOTE: **OCL Customer rate 2x Inside Customer Rate

Additionally, all wastewater accounts served by the City are charged a monthly System Infrastructure Fee based on the size of water meter. The Fee was adopted by the Council in 2023 and is used for repayment of sewer or water system bonds and loans. The Fee is charged in addition to all other water and sewer rates and charges.

Table I-1B summarizes the System Infrastructure Fee for different meter sizes.

TABLE I-1B

CITY OF BRYANT, AR

SYSTEM INFRASTRUCTURE FEE

Wastewater

All Customers

Meter Size		
5/8"	$	15.75
1"		52.50
1 1/2"		105.00
2"		168.00
3"		336.00
4"		530.25
6"		1,060.50
6"+		1,060.50

NOTE: The Fee is set to automatically increase by 5% each year

The City of Bryant last adjusted its water and wastewater rates by 2% in January 2025. The current water rate structure assesses a base charge that increases based on meter size for all rate classes except COB Parks&Rec meters and Woodland Hills. COB Parks&Rec and Woodland Hills accounts are charged the CAW water rate. All other water customers are charged a uniform volume rate set by the City for all metered water consumption in excess of 2,000 gallons that are included in the base.

Residential and Non-Residential wastewater accounts are billed a base charge and uniform rate per 100 gallons of metered water consumed. Outside city customers pay 2x times inside city base charge and the same volume rate. The City has a contract with the Saline County landfill to treat leachate trucked from the landfill. The City charges a uniform rate per gallon to treat the waste delivered to its wastewater treatment facility.

Water and Wastewater Rate Comparison

Chart I-2 and Table I-3 compare the City's monthly water and wastewater charges to surrounding communities in Arkansas. Volumes of 5,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household in Bryant. The comparison is based on inside residential rates for neighboring communities. The rate data is based on published rates and ordinances posted by each municipality on their website. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges.

The following points are also notable:

- Many cities do not assess rates that recover the full cost of service, choosing instead to subsidize their water and wastewater utilities with other revenues or to defer needed repairs and maintenance at the expense of system reliability and integrity.

- Some cities use tax bonds to fund water/wastewater system construction. This results in lower rates but higher ad valorem taxes.

CHART I-2

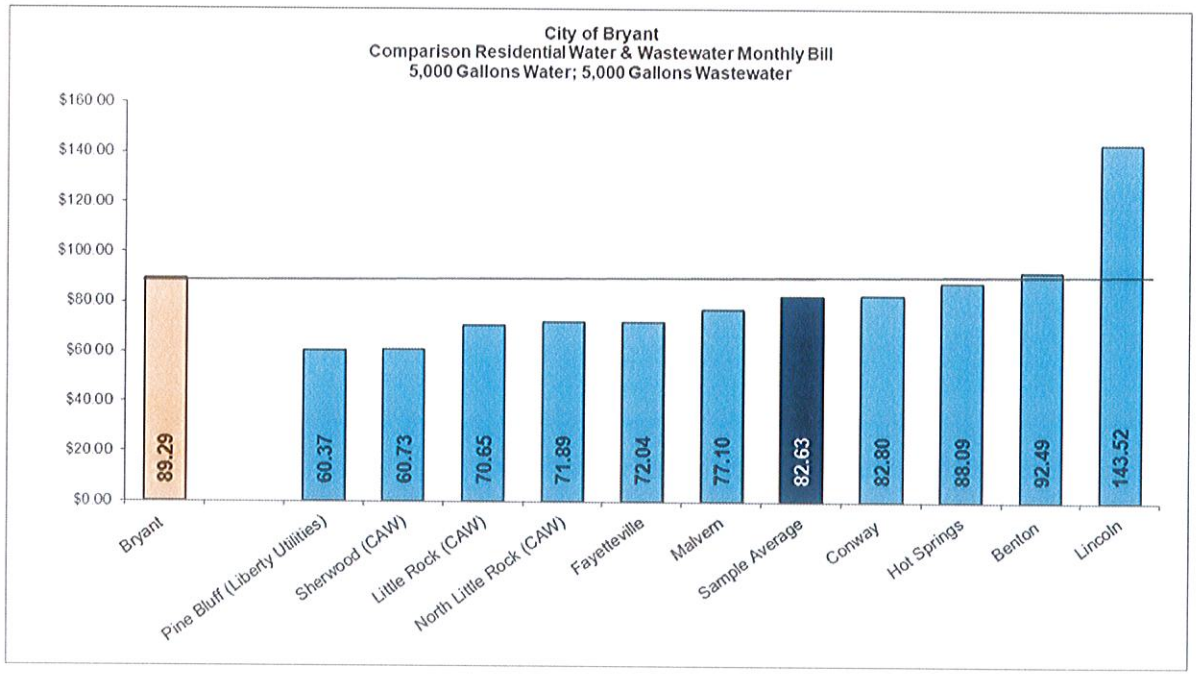


TABLE I-3

CITY OF BRYANT, AR

MONTHLY RESIDENTIAL CHARGES
5,000 GALLONS WATER; 5,000 GALLONS WASTEWATER

	Water	Wastewater	Total
Bryant	**$ 35.47**	**$ 53.82**	**$ 89.29**
Benton	35.81	56.68	92.49
Hot Springs	30.71	57.38	88.09
Pine Bluff (Liberty Utilities)	38.29	22.07	60.37
Fayetteville	23.77	48.27	72.04
Conway	30.73	52.07	82.80
Lincoln	97.22	46.30	143.52
Sherwood (CAW)	25.64	35.09	60.73
Little Rock (CAW)	25.64	45.01	70.65
North Little Rock (CAW)	25.64	46.25	71.89
Malvern	32.10	45.00	77.10
Sample Average	36.46	46.18	82.63

Source: Cities' Website

Section II

SECTION II

Water & Wastewater Test Year and Forecast Volumes



In order to accurately forecast future revenues and expenses, it is necessary to examine current water and wastewater utility conditions. The first step in developing cost of service rates is to analyze patterns of usage, both for the system as a whole, and for specified customer classes.

For the City of Bryant, monthly water and wastewater records were reviewed for the period February 2023 through January 2025. These records provided summary information on the monthly water volumes distributed system-wide as well as the number of accounts for each period by defined customer class and the associated revenues. Additionally, these records provided the number of accounts and revenues monthly for all classifications of wastewater customers.

According to standard utility ratemaking methodology, in order to allocate revenue requirements equitably among system users, customers must be classified into relatively homogeneous groups with similar usage characteristics or service demands. Costs are then allocated to the customer classes in proportion to the usage characteristics of each class. For the water system, costs are typically allocated to customers based on their average and peak water demands. For the wastewater system, costs are allocated to customers based on their estimated wastewater flows, and in some cases, based on wastewater strengths.

After thoroughly examining volume and customer data, the project team made no revisions to the City's existing rate classifications. The project team finds these customer class distinctions to be reasonable and appropriate, meeting the criteria of homogenous groups with similar usage patterns.

In this section, the City's functional customer classes and test year usage patterns will be thoroughly analyzed. A ten-year projection of customers and usage will also be presented. These forecasts, along with the revenue requirements, will form the basis of the proposed rate designs.

Water and Wastewater Customers and Meters – Test Year & Ten-Year Forecast

The majority of the water accounts served by Bryant are residential and non-residential accounts, with the balance being sprinkler, multi-family, COB Parks&Recs, and special contract customers. **Table II-1** and **Chart II-2** present total water accounts for the City for the test year and forecast period.

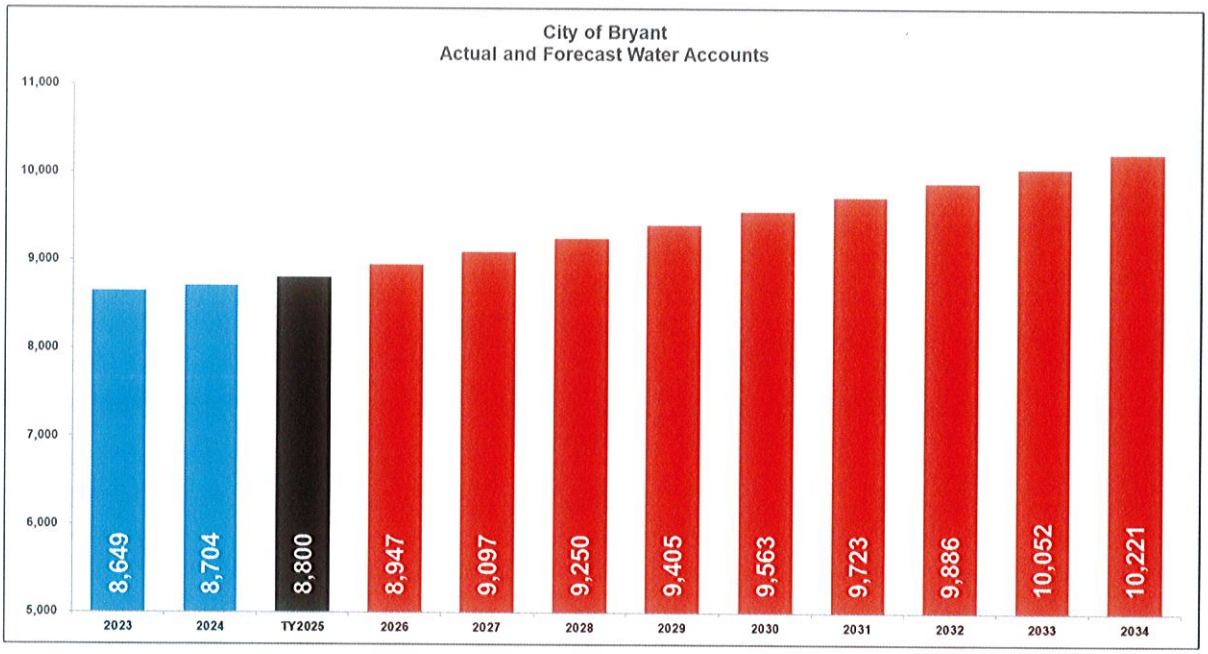
TABLE II-1

CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS
WATER Customer Classes

Fiscal Year	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
	WATER Total Customers						
2023	8,223	334	100	7	1	9	8,649
2024	8,182	406	99	7	1	9	8,704
2025	8,376	308	99	7	1	9	8,800
2026	8,518	313	99	7	1	9	8,947
2027	8,663	318	99	7	1	9	9,097
2028	8,810	324	99	7	1	9	9,250
2029	8,960	329	99	7	1	9	9,405
2030	9,113	334	99	7	1	9	9,563
2031	9,267	340	99	7	1	9	9,723
2032	9,425	345	99	7	1	9	9,886
2033	9,585	351	99	7	1	9	10,052
2034	9,748	357	99	7	1	9	10,221

CHART II-2



For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year end to the next. Overall water accounts are forecast to increase from **8,800** in the test year to **10,221** in FY 2034, an average annual increase of 1.7% for water customers. The number of multi-family and special contract accounts are not expected to grow during the rate plan period.

Table II-3 and **Chart II-4** present the project team's ten-year forecast of wastewater account growth. Wastewater accounts are forecast to increase **10,056** in the test year to **11,974** in FY 2034, an average annual increase of 2.0% for wastewater customers. The City has a larger number of wastewater accounts due to the fact that it provides sewer services to outside city customers. Wastewater accounts are expected to grow faster than water accounts as Bryant continues to expand sewer services to the County.

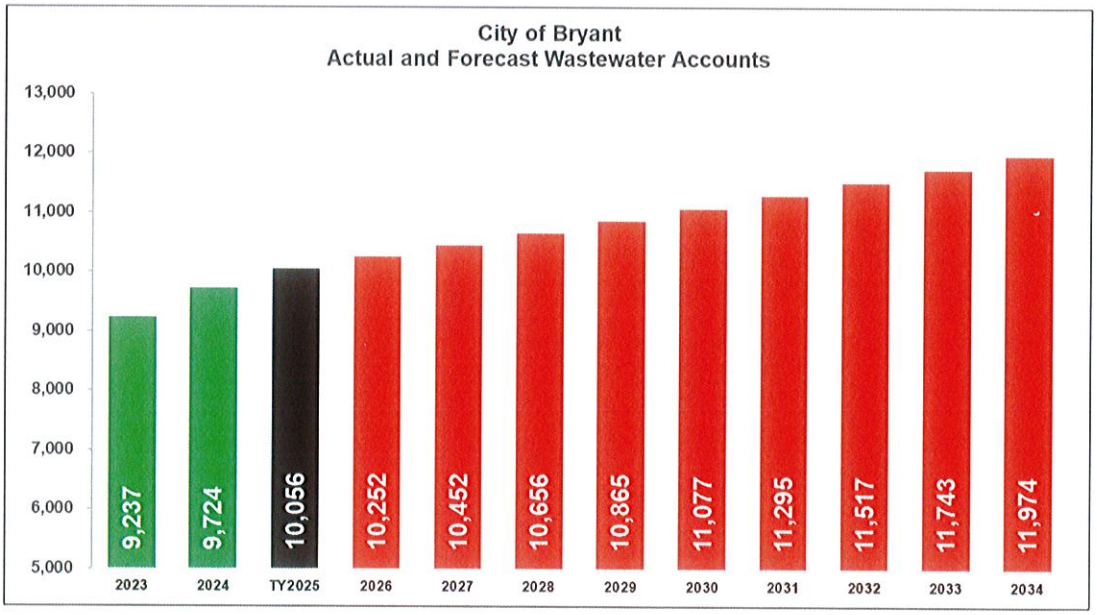
TABLE II-3

CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS
WASTEWATER Customer Classes

	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	Total
WASTEWATER Total Customers						
2023	7,647	1,180	390	19	-	9,237
2024	7,717	1,307	653	46	1	9,724
2025	7,894	1,414	701	46	1	10,056
2026	8,028	1,455	722	46	1	10,252
2027	8,165	1,498	743	46	1	10,452
2028	8,303	1,541	765	46	1	10,656
2029	8,445	1,586	787	46	1	10,865
2030	8,588	1,632	810	46	1	11,077
2031	8,734	1,680	834	46	1	11,295
2032	8,883	1,729	858	46	1	11,517
2033	9,034	1,779	884	46	1	11,743
2034	9,187	1,831	910	46	1	11,974

CHART II-4



Historical and Forecast Water Consumption

Total water system consumption data was analyzed over the same time period as customer data. A combination of consumption over the past 12 months and historical trends was used as the basis for the development of the forecast water and wastewater usage within the rate model.

The project team prepared a ten-year forecast of water usage based on the same principles on which customer accounts were projected. The results of this forecast for water usage are presented in **Table II-5** and **Chart II-6.**

Water usage is expected to increase at an average annual rate of approximately 1.55% over the next decade. By FY 2034 total water consumption is expected to reach **643,731,475** gallons.

TABLE II-5

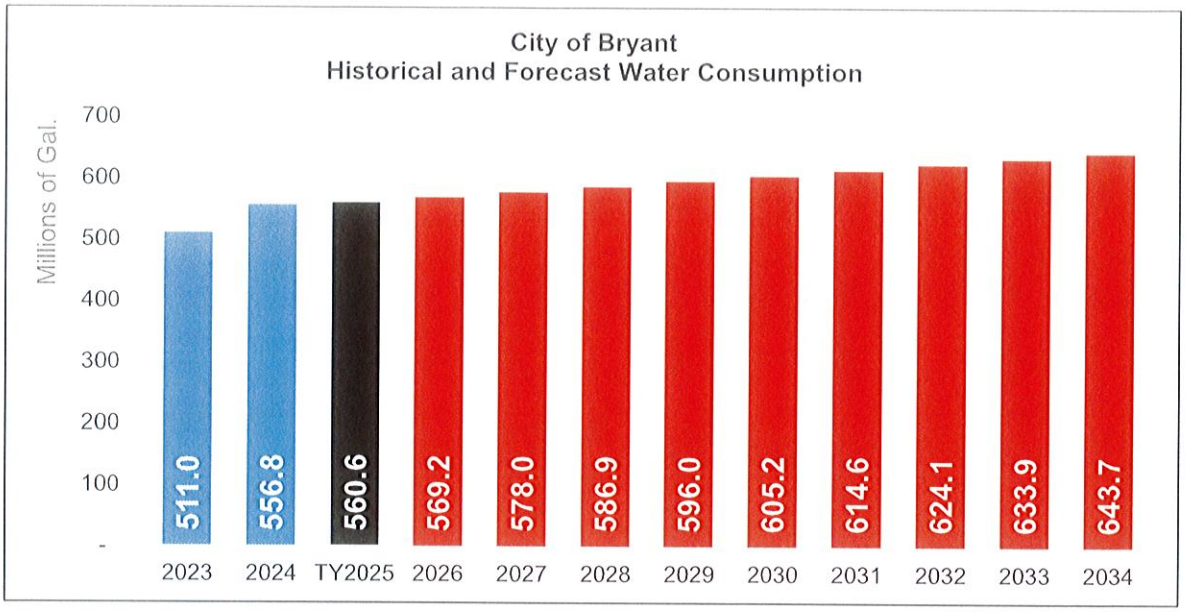
CITY OF BRYANT, AR

FORECAST BILLED CONSUMPTION

WATER Customer Classes

	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
WATER Historical Volume							
2023	399,502,400	37,925,300	2,319,000	619,600	32,985,375	1,810,800	**510,998,575**
2024	446,228,600	60,263,200	2,887,700	1,016,200	44,922,871	1,443,700	**556,762,271**
WATER Forecast Volume							
2025	449,305,278	60,296,438	2,828,900	1,010,000	45,824,455	1,295,300	**560,560,371**
2026	456,942,813	61,291,429	2,828,900	1,010,000	45,824,455	1,295,300	**569,192,897**
2027	464,710,175	62,302,839	2,828,900	1,010,000	45,824,455	1,295,300	**577,971,669**
2028	472,609,571	63,330,938	2,828,900	1,010,000	45,824,455	1,295,300	**586,899,164**
2029	480,643,245	64,376,003	2,828,900	1,010,000	45,824,455	1,295,300	**595,977,904**
2030	488,813,480	65,438,314	2,828,900	1,010,000	45,824,455	1,295,300	**605,210,449**
2031	497,122,597	66,518,154	2,828,900	1,010,000	45,824,455	1,295,300	**614,599,406**
2032	505,572,957	67,615,813	2,828,900	1,010,000	45,824,455	1,295,300	**624,147,425**
2033	514,166,961	68,731,586	2,828,900	1,010,000	45,824,455	1,295,300	**633,857,201**
2034	522,907,050	69,865,770	2,828,900	1,010,000	45,824,455	1,295,300	**643,731,475**

CHART II-6



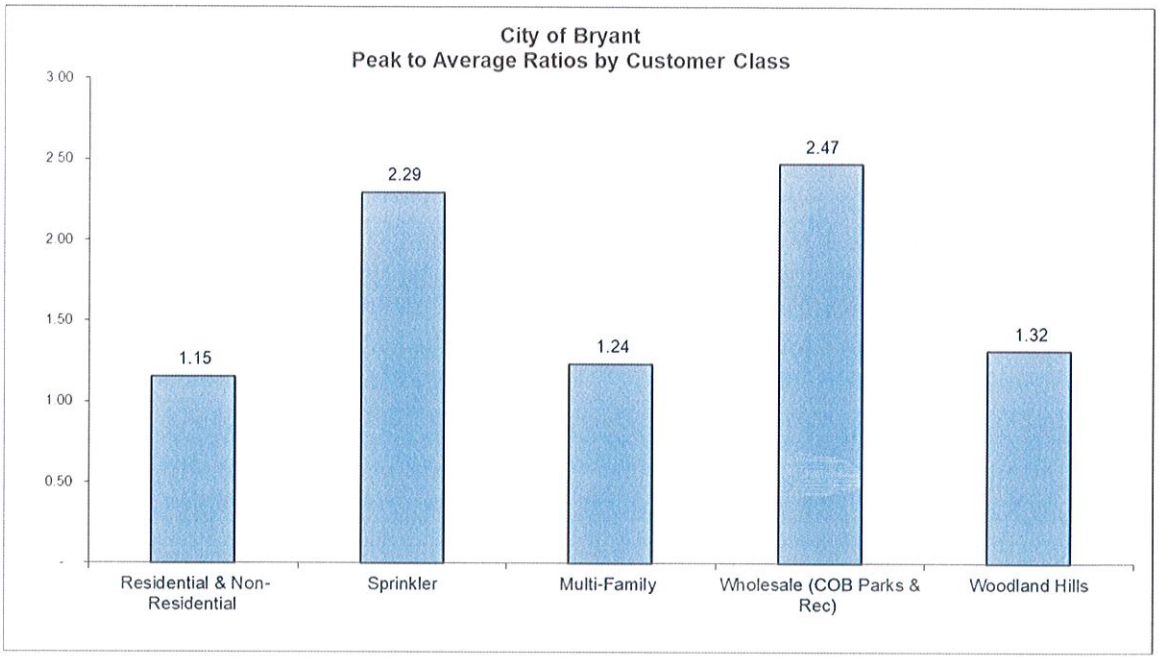
Peaking Factors

The cost of providing water to customers depends not only on the amount of water each class uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of a water utility's customers are an important influence on the utility's costs. Because water utilities attempt to meet all of the demands of their customers, water systems are sized to meet customers' peak requirements. Therefore, during off-peak periods, there are usually significant costs associated with the unused capacity of the system. These costs must be allocated to customers in proportion to the contribution of each customer class to the system peak, in order to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a ***Peaking Factor***.

The calculation of peaking factors for individual classes relies on available pumping and consumption information as well as professional judgment. If customer meters could record daily flow rates for each customer, more refined information could be obtained on peaking factors. This is not feasible because of the enormous cost that would be imposed on the utility. Therefore, it is accepted practice in the water industry to develop peaking factor estimates based on standard formulas using system peak day information and monthly customer class usage records. This is a conservative methodology, since customer class peaking factors based on peak months will inevitably be lower than the system-wide peaking factor, which is based on the peak day.

Based on AWWA guidelines, the customer class peaking factors calculated in this study are for non-coincidental peaks. The peaking factors developed for this analysis are based on the annualized water consumption by customer class for Test Year Ending January 2025. The calculations of the peaking factors by class are presented graphically in **Chart II-7**.

CHART II-7


City of Bryant
Peak to Average Ratios by Customer Class
3.00
2.50
2.00
1.50
1.00
0.50
-
1.15
2.29
1.24
2.47
1.32
Residential & Non-Residential
Sprinkler
Multi-Family
Wholesale (COB Parks & Rec)
Woodland Hills

Section III

SECTION III

Water & Wastewater Forecast Revenue Requirement



In this section of the water and wastewater rate study and long-term financial plan, the City of Bryant's test year and forecast water and wastewater utility revenue requirements are developed. The test year consists of the City's fiscal year, January 1, 2025 through December 31, 2025. The estimates presented in this section are based on the City's proposed budget for FY 2025.

The calculation of a revenue requirement differs from a utility's budget in that it represents only that amount that must be raised through the City's user rates. This means that non-rate revenue (such as reconnection fees, late payment charges and interest) must be subtracted from the budgeted operating and capital expenditures to determine the net revenue requirement to be raised from rates.

As is typical for publicly owned utilities, the City of Bryant's system revenue requirements were developed using the cash basis of ratemaking. Under the cash basis, as defined by the AWWA Manual M-1, system revenue requirements consist of cash expenditures and other financial commitments (such as debt service coverage or reserves) that must be met through system operating revenues and other revenue sources.

All data used in the development of the revenue requirements was obtained from the financial statements, budgets and other information provided by the City. Detailed calculations are presented in the rate model contained in **Appendix A** of this report. For rate design purposes, revenue requirements are developed separately for the water and wastewater systems.

The assumptions utilized in this expense forecast will be thoroughly detailed in this section of the report. These assumptions are critical to the development of both the revenue requirement and the ultimate rate recommendation. The project team reviewed these assumptions with the City staff and considers all to be consistent with staff recommendations.

In this section, current and forecast Operating Costs, Capital Outlays, Transfers, and Debt Service will be examined first. Non-rate revenues will be subtracted from the total to yield the Net Revenue Requirement.

Operating Expenses and Capital Outlays/Reserve Rqmt – Test Year and Forecast

Table III-1 on the following page summarizes the test year FY 2025 water system operating expenses and capital outlays in detail by expense category item. **Table III-2** presents the test year FY 2025 operating expenses and capital outlays in detail by expense category item for the wastewater system.

The following is noteworthy about these tables:

- There are two (2) departments within the City's Water Operating Fund (510), each with their own budget: Water Department (510-0900) and Wastewater Department (510-0950).
- Each department's budget includes one or more of the following expense categories:
  - **Personnel**, which includes all personnel costs, such as salary and benefit expenses, and payroll taxes.
  - **Building and Grounds Expense,** includes utility costs and repair and maintenance of buildings and grounds.
  - **Supply Expense**, which includes postage, office and operating supplies, chemicals, and the cost of water purchased from Central Arkansas Water (CAW).
  - **Operations Expense**, which captures administrative expenses associated with the management of the water and wastewater system, such as dues and subscriptions, permit fees and sales tax expense.
  - **Vehicle Expense** includes fuel, repairs and insurance expenses for department vehicles.
  - **Professional Services,** these expenses include such items as financial audits, engineering services and other consulting.
  - **Miscellaneous Expense** includes computer hardware and software expense and depreciation.
  - **Capital Expenses** include bond principal and interest payments and improvement projects and equipment purchased with rate revenues.

Tables III-1 and **III-2** also allocate water and wastewater operating expenses between the water and wastewater functions based on function and general ratemaking principles.

The tables also present Capital Outlays/Reserve Requirements as estimated by the City in the test year.

As the tables show, total operating expenses, transfers, and capital outlays in the test year are **$11,469,499** of which $5,400,889 is for the water utility and $6,068,610 is for the wastewater utility. it should be noted that for the purposes of State Law 605, expenses that are defined as Capital Outlays by AWWA Cash Basis ratemaking methodology should be defined as Refurbishment and Replacement Reserve. These are expenditures specifically designated to be used for system replacement and maintenance. As will be shown later in this study, the funds designated by the City for this reserve requirement exceed Act 605's guideline of 5.0% of gross revenues each year of the forecast.

TABLE III-1

CITY OF BRYANT, AR

TEST YEAR WATER BUDGET

SCENARIO: 2025 10 03 -- Scenario I Status Quo

	Net Budget	Treatment	Distribution	Admin	Customer Billing
Operating & Maintenance					
Personnel Svcs	$ 1,633,049	$ -	$ 1,469,744	$ -	$ 163,305
Building & Grounds Exp	141,024	-	104,002	30,695	6,327
Supply Expense	155,000	-	144,000	9,000	2,000
Operations Expense	503,200	-	6,000	430,000	67,200
Professional Services	330,652	-	256,000	19,650	55,002
Miscellaneous Expense	36,534	-	32,881	-	3,653
Vehicle Expense	113,781	-	56,891	28,445	28,445
CAW Water Supply	1,955,149	1,955,149	-	-	-
Total Operating & Maintenance	**4,868,388**	**1,955,149**	**2,069,517**	**517,790**	**325,933**
Transfers	**187,500**	**-**	**-**	**187,500**	**-**
Cap Outlays/Reserve Rqmt	**345,001**	**-**	**345,001**	**-**	**-**
Total WATER Operating Expenses, Transfers and Capital Outlays	$ 5,400,889	$ 1,955,149	$ 2,414,518	$ 705,290	$ 325,933

TABLE III-2

CITY OF BRYANT, AR

TEST YEAR WASTEWATER BUDGET

SCENARIO: 2025 10 03 -- Scenario I Status Quo

	Net Budget	Treatment	Collection	Admin	Customer Billing
Operating & Maintenance					
Personnel Svcs	$ 2,463,234	$ 1,108,455	$ 1,108,455	$ -	$ 246,323
Building & Grounds Exp	726,208	481,304	206,842	36,260	1,802
Supply Expense	870,000	685,000	175,000	8,500	1,500
Vehicle Expense	253,769	-	253,769	-	-
Operations Expense	89,200	3,500	3,500	15,000	67,200
Professional Services	294,150	94,000	143,000	21,150	36,000
Miscellaneous Expense	49,534	12,000	12,000	12,384	13,151
Total Operating & Maintenance	**4,746,095**	**2,384,259**	**1,902,566**	**93,294**	**365,976**
Transfers	**289,500**	**-**	**289,500**	**-**	**-**
Cap Outlays/Reserve Rqmt	**1,033,015**	**125,006**	**908,009**	**-**	**-**
Total WASTEWATER Operating Expenses, Transfers and Capital Outlays	$ 6,068,610	$ 2,509,265	$ 3,100,075	$ 93,294	$ 365,976

Table III-3 and **Chart III-4** present the water and wastewater utility operating expense, transfers, and capital outlay/reserve requirement forecast for the ten-year period FY 2025 – FY 2034. Details behind these calculations can be found in the rate model contained in **Appendix A**. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 3.0%, which is approximately equivalent to the rate of inflation.
- Certain expenses will increase at above-inflation rates, to reflect the rapid rate of increase of these costs. These expenses include chemicals, workers compensation, Medicare, and insurance.
- Personnel expenses will increase at higher rates to reflect the forecast growth in number of employees.
- CAW projected rate is based on a published CAW 10-year rate forecast for 2022 – 2032.

TABLE III-3

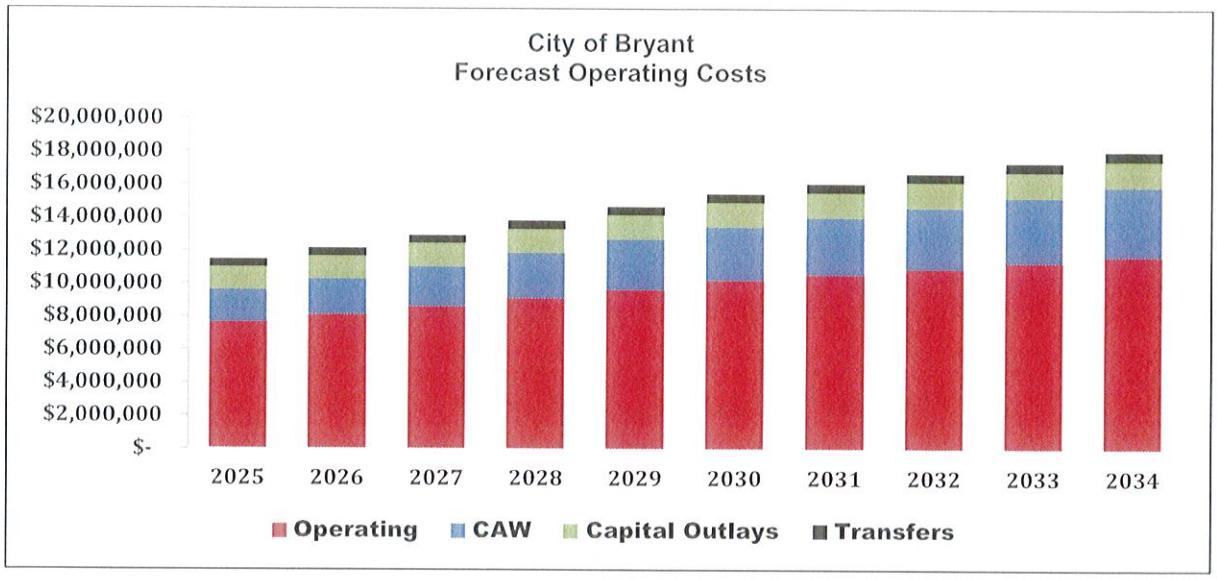
CITY OF BRYANT, AR

FORECAST OPERATING EXPENSES AND CAPITAL OUTLAYS

SCENARIO:
2025 10 03 -- Scenario I Status Quo

	Operating Expenses	CAW Payments	Cap Outlays/ Reserve Rqmt	Transfers & Contingencies	Total Operating & Capital Exp.
WATER Revenue Requirement					
2025	$ 2,913,240	$ 1,955,149	$ 345,001	$ 187,500	$ **5,400,889**
2026	3,104,094	2,149,653	350,176	187,500	**5,791,423**
2027	3,311,516	2,405,360	355,429	187,500	**6,259,804**
2028	3,528,874	2,736,556	360,760	187,500	**6,813,690**
2029	3,756,619	3,031,717	366,171	187,500	**7,342,008**
2030	3,995,220	3,230,386	371,664	187,500	**7,784,770**
2031	4,123,758	3,458,036	377,239	187,500	**8,146,533**
2032	4,257,065	3,692,154	382,898	187,500	**8,519,617**
2033	4,395,354	3,932,326	388,641	187,500	**8,903,822**
2034	4,538,852	4,192,980	394,471	187,500	**9,313,803**
WASTEWATER Revenue Requirement					
2025	$ 4,746,095	$ -	$ 1,033,015	$ 289,500	$ **6,068,610**
2026	5,012,861	-	1,048,510	298,185	**6,359,556**
2027	5,297,939	-	1,064,238	307,131	**6,669,308**
2028	5,596,725	-	1,080,201	316,344	**6,993,271**
2029	5,909,869	-	1,096,404	325,835	**7,332,108**
2030	6,238,055	-	1,112,851	335,610	**7,686,515**
2031	6,457,134	-	1,129,543	345,678	**7,932,355**
2032	6,685,391	-	1,146,486	356,048	**8,187,926**
2033	6,923,290	-	1,163,684	366,730	**8,453,704**
2034	7,171,324	-	1,181,139	377,732	**8,730,195**

CHART III-4



As shown in these charts, operating charges are by far the largest annual expense paid by Bryant's water and wastewater utilities. Labor and equipment charges used to accomplish capital improvement projects "in-house" in lieu of retaining contractors are included in the budgeted operating expenses. If the projects require significantly more effort than budgeted or the City is compelled to retain outside contractor services, this could change the costs included in the rate study. **Any changes in the operating forecast estimates used in determining the City's water and wastewater revenue requirement for this rate study could require significant changes to the rate plan presented in this report.**

Capital Improvement Plan

The City has developed a comprehensive long-term capital improvements plan for the next five years. The purpose of the CIP is to rehabilitate and maintain the existing system, expand the system and to service new growth. In addition, the project team consulted with City Staff to forecast CIP through the end of the rate plan period.

The capital improvement plan is an integral part of any long-term rate and financing plan. The City finances its capital improvements through a combination of impact fees revenues, reserves, and revenue-funded long-term debt.

Table III-5 on the following pages summarizes the City's CIP. The water CIP includes a new water tank and water lines extensions, wastewater CIP includes wastewater collection system improvements, lift station upgrades, and activated sludge process improvements.

Table III-6 reveals that over the next five years the City is forecast to issue long-term debt totaling **$44,726,000** to finance the CIP.

TABLE III-5

CITY OF BRYANT, AR

CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW BOND ISSUES
FY 2020 - FY 2025

SCENARIO: 2025 09 02 -- Scenario I Status Quo

	Cost
WATER PROJECTS	
NEAR TERM (2025 -- 2029)	
1.5M Gallon Tank @ N. Reynolds / High School	$ 11,000,000
12" extension Boon Rd	1,300,000
System Transmission, Springhill, I-30 to Hwy 5N	1,000,000
Bryant Pkwy I-30 to Johnswood	740,000
Fireflow Improvemnet Project -- N. Reynolds Rd at Rogers Rd.Crossig	40,000
Woody Dr to Steeplechase Cir	80,000
Total	**14,160,000**
WASTEWATER PROJECTS	
NEAR TERM (2025 -- 2029)	
Disinfection / Contact Basin / Dissolved Oxygen Basin Improvements	$ 4,230,000
Headworks & Grit Removal Improvements	5,922,000
Activated Sludge Process Improvements	12,250,000
Clarification Improvements / WAS / RAS	9,024,000
BR-04 Lift Station LS-05 Upgrade	8,625,000
Lift Station LS-05 Parallel Force Main	7,618,000
Total	**47,669,000**
TOTAL CIP	**$ 61,829,000**

TABLE III-6

CITY OF BRYANT, AR

FORECAST BOND ISSUES

SCENARIO: 2025 09 02 -- Scenario I Status Quo

Year	Water	Wastewater	Total
2025	$ 12,300,000	$ 4,230,000	$ 16,530,000
2026	-	5,922,000	5,922,000
2027	-	-	-
2028	1,000,000	12,250,000	13,250,000
2029	-	9,024,000	9,024,000
2030	-	-	-
Total	**$ 13,300,000**	**$ 31,426,000**	**$ 44,726,000**

Existing and Forecast Debt Service

Table III-7 presents current and forecast debt service assuming that the City issues $44,726,000 in new water and/or wastewater revenue bonds from FY 2025 through FY 2029 to fund the CIP. The City currently has five bond issues outstanding. These bonds were issued to fund both water and wastewater system improvements and meter replacement. Debt service on these issues is currently being paid from Utility System Revenue. For FY 2025 forward, it is projected that bonds will also be repaid entirely with Utility System Revenues. Future revenue debt is assumed to have a 20-year term, 4.0% interest rate and level principal and interest payments.

As shown **Table III-6**, the City is assumed to issue approximately **$44,726,000** in wastewater-related debt over the next five years. The timing and amount of debt issues can vary based on many factors, but the totals listed in this study are sufficient for the purpose of setting a long-term rate plan.

These assumptions are preliminary in nature and subject to change. Should the City Council choose to issue more or less revenue debt than assumed in this study or should different financing terms be available at the time the debt is issued, then the rate plans contained in this study may require revision.

TABLE III-7

CITY OF BRYANT, AR

CURRENT AND FORECAST DEBT SERVICE

SCENARIO: 2025 09 02 -- Scenario I Status Quo

	Water		Wastewater		
Year	Current	Forecast	Current	Forecast	Total
2025	$ 427,392	$ -	$ 656,362	$ -	$ 1,083,754
2026	554,215	914,106	657,898	314,363	2,440,583
2027	806,608	914,106	670,383	754,472	3,145,569
2028	810,316	914,106	756,965	754,472	3,235,859
2029	813,948	988,424	761,682	1,664,862	4,228,916
2030	817,607	988,424	766,370	2,335,504	4,907,905
2031	819,989	988,424	767,115	2,335,504	4,911,032
2032	824,937	988,424	775,446	2,335,504	4,924,310
2033	828,564	988,424	779,706	2,335,504	4,932,197
2034	632,511	1,629,821	787,682	3,472,013	6,522,028

Non-Rate Revenues

Although sales revenues constitute the majority of the revenue received by the City of Bryant for water and wastewater service, a certain amount of revenue is accrued from non-rate sources. These revenues include other penalties, credit card fees, miscellaneous charges, sales tax receipts, and CAW Infrastructure and Watershed Fees. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. The only non-rate revenues forecast to increase in the next ten years are CAW related fees that are set to increase in accordance with CAW's published rate schedule forecast. Annual non-rate revenue totals are presented in **Table III-8.**

TABLE III-8

CITY OF BRYANT, AR

FORECAST NON-RATE REVENUES

SCENARIO:

2025 09 02 -- Scenario I Status Quo

	Water	Wastewater	Total Water & WW
2025	$ 1,088,702	$ -	$ 1,088,702
2026	1,124,870	-	1,124,870
2027	1,195,608	-	1,195,608
2028	1,336,510	-	1,336,510
2029	1,481,843	-	1,481,843
2030	1,526,506	-	1,526,506
2031	1,572,418	-	1,572,418
2032	1,619,685	-	1,619,685
2033	1,667,769	-	1,667,769
2034	1,718,684	-	1,718,684

Net Revenue Requirement

Table III-9 presents the test year and ten-year forecast for the City's net revenue requirement to be raised from rates for the water and wastewater utility for the test year 2025 and forecast period. Combined water and wastewater net revenue requirements are expected to increase from **$11,464,551** in FY 2025 to **$22,847,341** in FY 2034.

TABLE III-9

CITY OF BRYANT, AR

CURRENT AND FORECAST NET REVENUE REQUIREMENT

	Operating & Capital Expenses	CAW Costs	Cap Outlays/ Reserve Rqmt	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
	WATER Revenue Requirement							
2025	$ 2,913,240	$ 1,955,149	$ 345,001	$ 427,392	$ 187,500	**$ 5,828,281**	$ 1,088,702	**$ 4,739,579**
2026	3,104,094	2,149,653	350,176	1,468,321	187,500	**7,259,744**	1,124,870	**6,134,875**
2027	3,311,516	2,405,360	355,429	1,720,714	187,500	**7,980,519**	1,195,608	**6,784,910**
2028	3,528,874	2,736,556	360,760	1,724,422	187,500	**8,538,112**	1,336,510	**7,201,602**
2029	3,756,619	3,031,717	366,171	1,802,372	187,500	**9,144,380**	1,481,843	**7,662,538**
2030	3,995,220	3,230,386	371,664	1,806,031	187,500	**9,590,801**	1,526,506	**8,064,295**
2031	4,123,758	3,458,036	377,239	1,808,413	187,500	**9,954,946**	1,572,418	**8,382,528**
2032	4,257,065	3,692,154	382,898	1,813,361	187,500	**10,332,977**	1,619,685	**8,713,292**
2033	4,395,354	3,932,326	388,641	1,816,988	187,500	**10,720,809**	1,667,769	**9,053,040**
2034	4,538,852	4,192,980	394,471	2,262,333	187,500	**11,576,136**	1,718,684	**9,857,451**
	WASTEWATER Revenue Requirement							
2025	4,746,095	-	1,033,015	656,362	289,500	**6,724,972**	-	**6,724,972**
2026	5,012,861	-	1,048,510	972,261	298,185	**7,331,817**	-	**7,331,817**
2027	5,297,939	-	1,064,238	1,424,855	307,131	**8,094,163**	-	**8,094,163**
2028	5,596,725	-	1,080,201	1,511,437	316,344	**8,504,707**	-	**8,504,707**
2029	5,909,869	-	1,096,404	2,426,544	325,835	**9,758,652**	-	**9,758,652**
2030	6,238,055	-	1,112,851	3,101,874	335,610	**10,788,390**	-	**10,788,390**
2031	6,457,134	-	1,129,543	3,102,619	345,678	**11,034,974**	-	**11,034,974**
2032	6,685,391	-	1,146,486	3,110,950	356,048	**11,298,875**	-	**11,298,875**
2033	6,923,290	-	1,163,684	3,115,210	366,730	**11,568,913**	-	**11,568,913**
2034	7,171,324	-	1,181,139	4,259,695	377,732	**12,989,890**	-	**12,989,890**
	TOTAL Revenue Requirement							
2025	7,659,334	1,955,149	1,378,016	1,083,754	477,000	12,553,253	1,088,702	**11,464,551**
2026	8,116,955	2,149,653	1,398,686	2,440,583	485,685	14,591,562	1,124,870	**13,466,692**
2027	8,609,455	2,405,360	1,419,667	3,145,569	494,631	16,074,682	1,195,608	**14,879,074**
2028	9,125,599	2,736,556	1,440,962	3,235,859	503,844	17,042,819	1,336,510	**15,706,309**
2029	9,666,488	3,031,717	1,462,576	4,228,916	513,335	18,903,033	1,481,843	**17,421,190**
2030	10,233,275	3,230,386	1,484,515	4,907,905	523,110	20,379,191	1,526,506	**18,852,685**
2031	10,580,892	3,458,036	1,506,782	4,911,032	533,178	20,989,920	1,572,418	**19,417,502**
2032	10,942,456	3,692,154	1,529,384	4,924,310	543,548	21,631,852	1,619,685	**20,012,167**
2033	11,318,645	3,932,326	1,552,325	4,932,197	554,230	22,289,723	1,667,769	**20,621,953**
2034	11,710,176	4,192,980	1,575,610	6,522,028	565,232	24,566,026	1,718,684	**22,847,341**

Water Utility Cost Functionalization

Once the total water and wastewater system costs have been identified, the next step in the rate development process is to isolate the costs associated with each system function. Some of these expenditures are a function of base water demand; others are based on the peak demands placed on the system. Certain costs are associated with serving customers regardless of the volume of water use or wastewater discharge. The basic steps used to allocate the City's water revenue requirements include the following:

1. Each system's costs (revenue requirements) are categorized by utility function (i.e. treatment, distribution, administrative, customer). This process is known as *functionalization*.

2. Functionalized costs are classified based on the service characteristics or the types of demand served by the utility (base and maximum day). This process is known as *classification.*
3. Costs by service characteristic are allocated to customer classes in proportion to the service demands demonstrated by each class.

This three-step process allows for the allocation of system costs in the same terms as customer classes. The approaches described in this section follow standard industry practices. Water system costs are allocated to the following functions:

Treatment – the process by which raw water is converted to potable water

Distribution – the lines that carry water to individual customers' properties

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and providing other services to customers

The project team allocated operating budget line-item expenses individually to system functions based on general guidelines, specific research and input from the City of Bryant staff. The results of the allocation process for the test year are summarized in **Table III-10.**

TABLE III-10

CITY OF BRYANT, AR

TEST YEAR WATER COST FUNCTIONALIZATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Treatment	$ 1,589,934	33.5%
Distribution	2,311,051	48.8%
Administration	573,545	12.1%
Customer	265,050	5.6%
Total	**4,739,579**	**100.0%**

Water Utility Cost Classification

The allocation of functionalized water system costs to service characteristics follows the base-extra capacity cost allocation method recommended by AWWA. Using this method, costs are segregated into the following categories:

Base costs – capital costs and O&M expenses associated with service to customers under average demand conditions. This category does not include any costs attributable to variations in water use resulting from peaks in demand. Base costs tend to vary directly with the total quantity of water used.

Maximum Day/Extra Capacity costs – costs attributable to facilities that are designed to meet peaking requirements. These costs include capital and operating charges for additional plant and system capacity beyond that required for average usage.

Customer Billing costs – costs associated with any aspect of customer service, including billing, accounting, and meter services. These costs are independent of the amount of water used and the size of the customer's meter and are not subject to peaking factors.

According to AWWA Manual M-1, in the base-extra capacity method, care must be taken in separating costs between those devoted to base capacity and those devoted to extra capacity. The peak to average factor is calculated by dividing the volume on the peak day of the year by the average daily volume. Facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 78.7% (1/1.27) to base, and 21.3% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 78.7% to base, and 21.3% to extra capacity.

All customer service-related costs are allocated 100% to customer billing. Administration costs are generally not directly assignable to individual classifications. Therefore, it is standard rate-making practice to allocate these costs on an indirect basis to service characteristics.

The system-wide costs by service characteristic are shown in **Table III-11**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

TABLE III-11

CITY OF BRYANT, AR
TEST YEAR WATER COST CLASSIFICATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Base	$ 3,491,904	73.68%
Maximum Day	942,814	19.89%
Customer	304,861	6.43%
Total	4,739,579	100.0%

Water Utility Cost Allocation

Allocation of costs by service characteristic to customer classes is based on the proportionate use levels of each characteristic by each class. The total water utility costs by customer class for the test year are summarized in **Table III-12** and for the ten-year forecast period in **Table III-13.**

TABLE III-12

CITY OF BRYANT, AR

TEST YEAR WATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Residential & Non-Residential	$ 3,451,156	72.8%
Sprinkler	827,395	17.5%
Multi-Family	24,454	0.5%
Wholesale (COB Parks & Rec)	14,936	0.3%
Woodland Hills	367,992	7.8%
No Charge	19,281	0.4%
Senior Citizen Discount -- Water	34,365	0.7%
Total	4,739,579	100.0%

TABLE III-13

CITY OF BRYANT, AR

FORECAST WATER COST ALLOCATION

SCENARIO: 2025 09 02 -- Scenario I Status Quo

	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Senior Citizen Discount -- Water	Total
2025	$ 3,451,156	$ 827,395	$ 24,454	$ 14,936	$ 367,992	$ 19,281	$ 34,365	$ 4,739,579
2026	4,474,038	1,072,425	31,170	19,045	469,158	24,586	44,453	6,134,875
2027	4,955,617	1,187,634	33,947	20,749	511,048	26,785	49,130	6,784,910
2028	5,267,844	1,262,218	35,481	21,694	534,246	28,006	52,113	7,201,602
2029	5,613,290	1,344,726	37,175	22,737	559,846	29,352	55,411	7,662,538
2030	5,916,204	1,417,012	38,524	23,571	580,278	30,429	58,277	8,064,295
2031	6,158,496	1,474,747	39,430	24,133	594,031	31,155	60,536	8,382,528
2032	6,410,559	1,534,795	40,357	24,709	608,094	31,897	62,882	8,713,292
2033	6,669,808	1,596,533	41,286	25,285	622,197	32,642	65,289	9,053,040
2034	7,272,440	1,740,419	44,262	27,117	667,165	35,007	71,041	9,857,451

Wastewater Utility Cost Functionalization and Classification

Wastewater system costs are allocated to the following functions:

Treatment -- Volume – the costs associated with treating wastewater volume discharges

Collection – the lines that transport wastewater from customers' properties to the wastewater treatment plant

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and other services to customers

As was the case for the water system, wastewater utility operating budget line item expenses are allocated individually to functions. The results of the allocation process are presented on **Table III-14**. As with the water utility, these percentages are not forecast to change significantly during the next ten years.

TABLE III-14

CITY OF BRYANT, AR
TEST YEAR WASTEWATER COST FUNCTIONALIZATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Treatment	$ 2,837,446	42.2%
Collection	3,428,256	51.0%
Administration	93,294	1.4%
Customer	365,976	5.4%
Total	**6,724,972**	**100.0%**

Wastewater Utility Cost Allocation

Allocation of wastewater utility costs by service characteristic to customer classes is performed in the same manner as described for the water utility. The total wastewater utility costs by customer class for the test year are summarized in **Table III-15** and for the ten-year forecast period in **Table III-16.**

TABLE III-15

CITY OF BRYANT, AR

TEST YEAR WASTEWATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Residential & Non-Residential	$ 5,115,154	76.1%
Salem Metered Sewer	1,307,194	19.4%
Salem Sewer	12,650	0.2%
Quail Ridge	40,540	0.6%
Drain Water (County Landfield)	59,775	0.9%
System Infrastructure Fee	142,686	2.1%
System Infrastructure Fee - Salem Sewer	25,535	0.4%
Senior Citizen Discount -- Sewer	20,175	0.3%
Senior Citizen Discount -- Salem Sewer	1,263	0.0%
Total	**6,724,972**	**100.0%**

TABLE III-16

CITY OF BRYANT, AR

FORECAST WASTEWATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Year	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	System Infrastructure Fee	System Infrastructure Fee - Salem Sewer	Senior Citizen Discount -- Sewer	Senior Citizen Discount -- Salem Sewer	Total
2025	$ 5,115,154	$ 1,307,194	$ 12,650	$ 40,540	$ 59,775	$ 142,686	$ 25,535	$ 20,175	$ 1,263	**$ 6,724,972**
2026	5,569,928	1,440,768	13,490	43,418	64,060	150,328	27,223	21,256	1,347	**$ 7,331,817**
2027	6,143,206	1,608,575	14,393	47,101	69,556	158,454	29,036	22,406	1,436	**$ 8,094,163**
2028	6,439,717	1,706,222	15,358	48,547	71,684	167,049	30,976	23,622	1,532	**$ 8,504,707**
2029	7,388,803	1,982,306	16,363	54,803	81,050	175,836	32,994	24,865	1,632	**$ 9,758,652**
2030	8,159,313	2,215,851	17,435	59,525	88,105	185,100	35,146	26,176	1,738	**$ 10,788,390**
2031	8,324,443	2,287,424	18,230	59,710	88,360	191,210	36,739	27,041	1,817	**$ 11,034,974**
2032	8,501,600	2,363,734	19,065	59,957	88,708	197,560	38,412	27,940	1,899	**$ 11,298,875**
2033	8,682,070	2,442,455	19,943	60,201	89,052	204,164	40,169	28,874	1,986	**$ 11,568,913**
2034	9,743,998	2,775,449	20,843	66,469	98,461	210,809	41,971	29,815	2,075	**$ 12,989,890**

Section IV

SECTION IV

Water and Wastewater Rate Design



Rate design involves determining charges for each class of customers that will generate a desired level of revenue in accordance with AWWA and other industry cost of service rate-making principles. The water and wastewater rates developed in this section are designed to recover the test year and forecast revenue requirements while providing funding for the identified capital improvements and existing debt service.

Based on an extensive series of discussions with the City, the project team is presenting the following rate plan for the City Council to consider. The following is notable regarding the proposed rate plan:

- While the rate models present a forecast of rates for ten years, the project team recommends that the City adopt a 5-year rate plan, with rates to be automatically implemented annually on January 1, 2026 through January 1, 2030.
- Given the significant growth in the City and potential for unexpected events the project team recommends that the City periodically review these rates during the next five years, to incorporate any changes to costs, volumes or growth assumptions that may occur during that time.
- The most significant impact on rates will be the cost of operating expenses and Central Arkansas Water purchases. Should the City make material changes to its operating expenses and/or CIP, the City should undertake an immediate review of its rate plan.
- The second largest impact on rates will be debt issued to fund the CIP. The initial cost of service and rate proposal assumes that the Utility rate adjustments will be funded on a stand-alone basis, whereby debt service will be fully funded through rates.
- Future debt is assumed to have a 20-year term and 4.0% interest rate. If other credit terms become available, the recommended rate plan may require revision.
- Finally, the project team recommends the City continue using the existing water and wastewater rate structure. This rate structure is effective and easily understood by customers.

Uniform adjustments are applied to the water and wastewater's existing base and volumetric rates for each rate class. There is no change to the basic rate structure other than the uniform annual adjustments in the rate plan.

As part of this rate proposal, a significant adjustment in wastewater infrastructure monthly fee is recommended for all wastewater customers served by a 5/8" water meter. The wastewater infrastructure charge for 5/8" meters is recommended to decrease from **$15.75** per month to **$10.00** per month in January 2026 and will automatically increase by 5% each year afterwards. Wastewater infrastructure charges for customers served by larger meters will remain unchanged in 2026, and will also automatically increase by 5% each subsequent year. The rate plan and forecast revenues and expenses under this scenario is presented in **Appendix A.**

Table IV-1 presents a summary of the rate plan proposed for water customers. **Table IV-2** presents a summary of the rate plan proposed for wastewater customers. **Table IV-3** presents the customer rate impact assuming the proposed rate plan is adopted by the City Council. **Table IV-4** presents a forecast of revenues and expenses for the next five years.

Details behind these calculations can be found in the rate model presented in **Appendix A.**

TABLE IV-1

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WATER							
Residential and Non Residential							
Monthly Minimum Charge							
5/8"		$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36
1"		21.80	23.76	25.90	28.23	30.77	33.54
1 1/2"		36.33	39.60	43.16	47.05	51.28	55.90
2"		72.65	79.19	86.32	94.08	102.55	111.78
3"		116.24	126.70	138.10	150.53	164.08	178.85
4"		217.96	237.58	258.96	282.26	307.67	335.36
6"		726.53	791.92	863.19	940.88	1,025.56	1,117.86
Volume Rate Per 100 Gal							
2,000	Above	0.698	0.761	0.829	0.904	0.985	1.074
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Woodland Hills							
Monthly Minimum Charge (Rate set by CAW)		447.10	480.64	516.69	554.16	581.87	610.97
Volume Rate Per 1,000 Gal (Rate set by CAW)							
-	Above	2.166	2.326	2.513	2.700	2.834	2.968

TABLE IV-2

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

TABLE IV-3

CITY OF BRYANT, AR

IMPACT OF RATE PLAN ON MONTHLY CHARGES

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential Monthly Charges -- 5/8"							
2,000 Water	2,000 WW	$ 50.98	$ 47.78	$ 51.02	$ 54.50	$ 57.23	$ 60.16
	Increase -- $		(3.20)	3.24	3.47	2.74	2.93
	Increase -- %		-6.3%	6.8%	6.8%	5.0%	5.1%
5,000 Water	5,000 WW	105.04	105.71	113.11	121.06	127.03	133.42
	Increase -- $		0.67	7.40	7.95	5.97	6.39
	Increase -- %		0.6%	7.0%	7.0%	4.9%	5.0%
10,000 Water	10,000 WW	195.14	202.26	216.60	232.00	243.35	255.52
	Increase -- $		7.12	14.34	15.40	11.35	12.17
	Increase -- %		3.7%	7.1%	7.1%	4.9%	5.0%
Commercial Monthly Charges -- 2"							
25,000 Water	25,000 WW	$ 675.81	$ 721.67	$ 770.84	$ 823.55	$ 866.99	$ 913.50
	Increase -- $		45.86	49.16	52.71	43.44	46.51
	Increase -- %		6.8%	6.8%	6.8%	5.3%	5.4%

Table IV-4

CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST

		2025	2026	2027	2028	2029
3	**Fund Balance, Revenues and Expenses**					
	Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160
	Revenues and Expenses					
	Water Rate Revenues	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280
	WW Rate Revenues	7,138,057	7,738,787	8,366,550	9,045,427	9,437,590
	WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843
	Total Revenues	**14,251,321**	**14,871,882**	**16,111,203**	**17,579,467**	**18,828,121**
	Operating Expenses	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206
	Net Revenues for Transfers,Capital Outlays and Debt	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915
	Capital Outlays/Refurbish-Replacement Reserve	1,378,016	1,398,686	1,419,667	1,440,962	1,462,576
	Percent of Gross Revenues	9.7%	9.4%	8.8%	8.2%	7.8%
	Debt Service					
	Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631
	Future Debt Service	-	1,228,469	1,668,578	1,668,578	2,653,286
	Total Debt Service	1,083,754	2,440,583	3,145,569	3,235,859	4,228,916
	Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335
	Total Cost of Service	12,553,253	14,591,562	16,074,682	17,042,819	18,903,033
	Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**
	Percent of COS	13.5%	1.9%	0.2%	3.1%	-0.4%
	Debt Coverage					
	Excluding Transfers, CO, Debt	4.28	1.89	1.62	1.77	1.45
	All Inclusive	2.57	1.11	1.01	1.17	0.98
	Ending Water & Sewer Combined Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**
	Unrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223
	One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782
	Days of Operating Expenditures	**129**	**117**	**107**	**113**	**99**

Finally, it should be noted that for the purposes of State Law 605, expenses that are defined as Capital Outlays by AWWA Cash Basis ratemaking methodology should be defined as Refurbishment and Replacement Reserve. These are expenditures specifically designated to be used for system replacement and maintenance. Table IV-4 reveals that the City is forecast to devote between 7.7% and 11.0% of the cost of service to funding these expenditures over each of the next five years. This exceeds Act 605's guideline of 5.0% of Gross Revenues every year of the forecast. The Table also reveals that the combined fund balance is forecast to increase from $3.9 million to $4.7 million over the same period. Both of these factors place the City in compliance with the requirements of Act 605.

Impact of No Increase

In accordance with the requirements of Act 605, the project team prepared an additional scenario forecasting total utility revenues and expenses should the City not adopt either the proposed rate plan or any rate adjustments in the next five years. The result of this analysis is summarized in **Table IV-5** below. The table reveals that under this scenario revenues would remain stagnant while expenses would continue to increase. Net revenues would be negative in FY 2026 and years afterwards, and the Utility Fund Balance would be negative beginning in FY 2028. The City would fail to meet debt coverage requirements after FY 2026.

Clearly the failure to implement rate adjustments would lead to significant financial hardship for the Utility fund.

Table IV-5

CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST
ASSUMING NO RATE ADJUSTMENTS

	2025	2026	2027	2028	2029
Fund Balance, Revenues and Expenses					
Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 3,502,240	$ 1,901,724	$ (191,549)
Revenues and Expenses					
Water Rate Revenues	4,054,618	4,135,672	4,212,410	4,290,417	4,367,189
WW Rate Revenues	7,138,057	7,332,318	7,475,242	7,621,308	7,770,589
WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408
Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843
Total Revenues	14,251,321	14,129,131	14,474,165	14,949,546	15,439,028
Operating Expenses	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206
Net Revenues for Transfers,Capital Outlays and Debt	4,636,838	3,862,523	3,459,350	3,087,392	2,740,823
Capital Outlays/Refurbish-Replacement Reserve	1,378,016	1,398,686	1,419,667	1,440,962	1,462,576
Percent of Gross Revenues	9.7%	9.9%	9.8%	9.6%	9.5%
Debt Service					
Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631
Future Debt Service	-	1,228,469	1,668,578	1,668,578	2,653,286
Total Debt Service	1,083,754	2,440,583	3,145,569	3,235,859	4,228,916
Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335
Total Cost of Service	12,553,253	14,591,562	16,074,682	17,042,819	18,903,033
Net Revenues	1,698,068	(462,431)	(1,600,517)	(2,093,273)	(3,464,005)
Percent of COS	13.5%	-3.2%	-10.0%	-12.3%	-18.3%
Debt Coverage					
Excluding Transfers, CO, Debt	4.28	1.58	1.10	0.95	0.65
All Inclusive	2.57	0.81	0.49	0.35	0.18
Ending Water & Sewer Combined Fund Balance	3,964,671	3,502,240	1,901,724	(191,549)	(3,655,554)
Unrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223
One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782
Days of Operating Expenditures	129	97	47	(4)	(77)

Act 605 Compliance

This rate study was completed in compliance with Act 605 rules established by the Arkansas Natural Resources Commission as dictated by Ark. Code Ann. § 14-234-801 et. seq. These rules, and the rate study compliance thereof, are documented in **Appendix B "Check List of Rules Implementing AR Act 605 of 2021"**. Willdan used this check list to certify Act 605 compliance as part of this rate study.

It should be noted that the City's asset management plan is contained in its comprehensive Master Plan, a separate document that will be made available upon request.

As stated throughout the rate study, **Appendix A** of the report presents the rate model worksheet summaries that detail the financial ratios, financial analysis and rate design prepared as part of the rate study. References to where each of the specific criteria is fulfilled is contained in the checklist in Appendix B.

Notes on Rate Recommendations

The forecast and recommendations presented in this study represent a combination of the best information available from the City of Bryant and the project team's expertise. However, this forecast relies in part on assumptions about future events and events beyond the control of the project team (such as account growth rates within the City). The forecast and recommendations contained in this study may be subject to revision if any of the following events occurs:

- Actual growth in accounts and consumed volumes is less than (or significantly greater than) forecast.
- Capital improvement plan funding costs increase significantly due to the rising cost of materials or other factors such as unforeseen construction schedule changes.
- CAW costs increase or decrease significantly from costs used in developing the rate plan.
- An unforeseen event impacts the City, such as an extended recession, natural catastrophe or terrorist attack.
- Significant and long-lasting changes in weather patterns.
- Increases or decreases in interest rates, coverage requirements, or reserve requirements for long-term debt.
- The City of Bryant budget levels or priorities change significantly from those forecast in this study.

It should be noted that none of these events are foreseen by the project team or the City of Bryant at this time.

If any of these events occur, the City may be compelled to consider further adjustments to its water and wastewater rates.

Appendix A

City of Bryant, AR

Ten Year Rate Analysis and Pro Forma

Fiscal Years 2025 - 2034

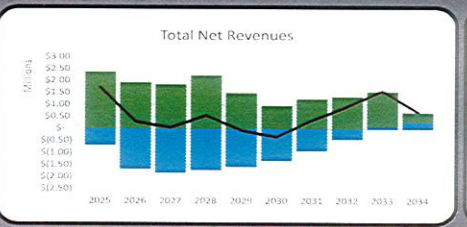
WILLDAN

Utility System
Water
Sewer
Combined

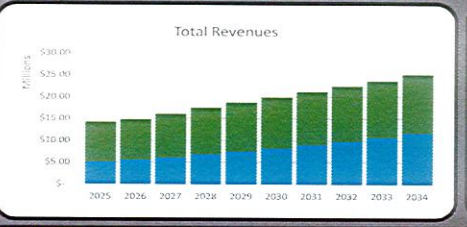
Dashboard
Projections
Bill Comparison
Comparable Utilities

Customer Class
All Classes

Years
10
5









Water Sewer **Combined Projections**

Future Debt Term 20

Water Future Bond Issues

	Alternative	Proposed
2025		$ 12,300,000
2026		$ -
2027		$ -
2028		$ 1,000,000
2029		$ -
2030		$ -
2031		$ -
2032		$ -
2033		$ 8,630,500
2034		$ -

Sewer Future Bond Issues

	Alternative	Proposed
2025		$ 4,230,000
2026		$ 5,922,000
2027		$ -
2028		$ 12,250,000
2029		$ 9,024,000
2030		$ -
2031		$ -
2032		$ -
2033		$ 15,292,600
2034		$ -

		2025 Adopted	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rate Adjustments											
Meter Charge		0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Volume Charge		0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
		129	117	107	113	99	85	89	103	127	126
Sewer Rate Adjustments											
Base Charge		0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Volume Charge	Residential	0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
	Non-Residential	0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

1 **Water Monthly Rates and Charges**

CITY Water Rate and Charges

W1 Residential & Non-Residential

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2.000	Above	$ 0.685	$ 0.698	$ 0.761	$ 0.829	$ 0.904	$ 0.985	$ 1.074	$ 1.171	$ 1.276	$ 1.391	$ 1.516

W2 Sprinkler

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
3"	113.97	116.24	126.70	138.10	150.53	164.08	178.85	194.95	212.49	231.62	252.46
4"	213.69	217.96	237.58	258.96	282.26	307.67	335.36	365.54	398.44	434.30	473.39
6"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2.000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516

W3 Multi-Family

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
8"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2.000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

2 **Wastewater Monthly Rates and Charges**

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Residential & Non-Residential												
Monthly Minimum Charge												
All Meters		$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
Volume Rate/100 Gal												
2,000 Above		1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395
Salem Metered Sewer												
Monthly Minimum Charge												
All Meters		20.29	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000 Above		1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
Salem Sewer												
Monthly Minimum Charge												
All Meters		20.29	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
Quail Ridge												
Monthly Minimum Charge												
5/8"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
1"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
1 1/2"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
2"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
3"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
4"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
6"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
8"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40		0

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

Drain Water (County Landfield)

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Monthly Minimum Charge												
	5/8"	-	-	-	-	-	-	-	-	-	-	-
	1"	-	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/100 Gal												
-	Above	5.75	5.75	6.10	6.46	6.85	6.99	7.13	7.27	7.27	7.27	7.27
-	Above	5.75	5.75	6.10	6.46	6.85	6.99	7.13	7.27	7.27	7.27	7.27

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Other6												
Monthly Minimum Charge												
	5/8"	-	-	-	-	-	-	-	-	-	-	-
	1"	-	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
System Infrastructure Fee												
Monthly Minimum Charge												
	5/8"	15.00	15.75	10.00	10.50	11.03	11.58	12.16	12.76	13.40	14.07	14.77
	1"	50.00	52.50	55.13	57.88	60.78	63.81	67.00	70.36	73.87	77.57	81.44
	1 1/2"	100.00	105.00	110.25	115.76	121.55	127.63	134.01	140.71	147.75	155.13	162.89
	2"	160.00	168.00	176.40	185.22	194.48	204.21	214.42	225.14	236.39	248.21	260.62
	3"	320.00	336.00	352.80	370.44	388.96	408.41	428.83	450.27	472.79	496.43	521.25
	4"	505.00	530.25	556.76	584.60	613.83	644.52	676.75	710.59	746.11	783.42	822.59
	6"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
	8"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
Volume Rate/1,000 Gal												
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
System Infrastructure Fee - Salem Sewer												
Monthly Minimum Charge												
	5/8"	15.00	10.00	10.50	11.03	11.58	12.16	12.76	13.40	14.07	14.77	15.51
	1"	50.00	52.50	55.13	57.88	60.78	63.81	67.00	70.36	73.87	77.57	81.44
	1 1/2"	100.00	105.00	110.25	115.76	121.55	127.63	134.01	140.71	147.75	155.13	162.89
	2"	160.00	168.00	176.40	185.22	194.48	204.21	214.42	225.14	236.39	248.21	260.62
	3"	320.00	336.00	352.80	370.44	388.96	408.41	428.83	450.27	472.79	496.43	521.25
	4"	505.00	530.25	556.76	584.60	613.83	644.52	676.75	710.59	746.11	783.42	822.59
	6"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
	8"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Senior Citizen Discount -- Sewer												
Monthly Minimum Charge												
	5/8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1 1/2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	3"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	4"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	6"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
Senior Citizen Discount -- Salem Sewer												
Monthly Minimum Charge												
	5/8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1 1/2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	3"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	4"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	6"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
3	**Residential Monthly Charges -- WATER**											
5,000 Gallons -- 3/4" Meter												
	Total	$ 34.79	$ 35.47	$ 38.66	$ 42.14	$ 45.93	$ 50.07	$ 54.57	$ 59.49	$ 64.84	$ 70.68	$ 77.04
	Dollar Inc		0.68	3.19	3.48	3.79	4.13	4.51	4.91	5.35	5.84	6.36
	Percent Inc		2.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
10,000 Gallons -- 3/4"" Meter												
	Total	69.04	70.37	76.70	83.61	91.13	99.33	108.27	118.02	128.64	140.22	152.84
	Dollar Inc		1.33	6.33	6.90	7.52	8.20	8.94	9.74	10.62	11.58	12.62
	Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
20,000 Gallons -- 3/4" Meter											
Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
30,000 Gallons -- 3/4" Meter											
Total	206.04	209.97	228.87	249.47	271.92	296.39	323.06	352.14	383.83	418.38	456.03
Dollar Inc		3.93	18.90	20.60	22.45	24.47	26.68	29.08	31.69	34.55	37.65
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
4 **Commercial Monthly Charges -- WATER**											
20,000 Gallons -- 1 1/2" Meter											
Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
40,000 Gallons -- 1 1/2" Meter											
Total	274.54	279.77	304.95	332.39	362.31	394.92	430.46	469.20	511.43	557.46	607.63
Dollar Inc		5.23	25.18	27.45	29.92	32.61	35.54	38.74	42.23	46.03	50.17
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5	**Residential Monthly Charges -- WASTEWATER**											
	5,000 Gallons -- 3/4" Meter											
	Total 3/4"	$ 52.75	$ 53.82	$ 57.05	$ 60.47	$ 64.10	$ 65.38	$ 66.69	$ 68.02	$ 68.02	$ 68.02	$ 68.02
	Dollar Inc		1.07	3.23	3.42	3.63	1.28	1.31	1.33	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	10,000 Gallons -- 3/4" Meter											
	Total 3/4"	106.85	109.02	115.56	122.49	129.84	132.44	135.09	137.79	137.79	137.79	137.79
	Dollar Inc		2.17	6.54	6.93	7.35	2.60	2.65	2.70	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	15,000 Gallons -- 3/4" Meter											
	Total 3/4"	160.95	164.22	174.07	184.52	195.59	199.50	203.49	207.56	207.56	207.56	207.56
	Dollar Inc		3.27	9.85	10.44	11.07	3.91	3.99	4.07	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	20,000 Gallons -- 3/4" Meter											
	Total 3/4"	215.05	219.42	232.59	246.54	261.33	266.56	271.89	277.33	277.33	277.33	277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
6	**Commercial Monthly Charges -- WASTEWATER**											
	20,000 Gallons -- 1 1/2" Meter											
	Total 1 1/2"	$ 215.05	$ 219.42	$ 232.59	$ 246.54	$ 261.33	$ 266.56	$ 271.89	$ 277.33	$ 277.33	$ 277.33	$ 277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	40,000 Gallons -- 1 1/2" Meter											
	Total 1 1/2"	431.45	440.22	466.63	494.63	524.31	534.80	545.49	556.40	556.40	556.40	556.40
	Dollar Inc		8.77	26.41	28.00	29.68	10.49	10.70	10.91	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%

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WILLDAN

CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST

	2025	2026	2027	2028	2029
3 **Fund Balance, Revenues and Expenses**					
Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160
Revenues and Expenses					
Water Rate Revenues	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280
WW Rate Revenues	7,138,057	7,738,787	8,366,550	9,045,427	9,437,590
WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408
Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843
Total Revenues	**14,251,321**	**14,871,882**	**16,111,203**	**17,579,467**	**18,828,121**
Operating Expenses	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206
Net Revenues for Transfers,Capital Outlays and Debt	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915
Capital Outlays/Refurbish-Replacement Reserve	1,378,016	1,398,686	1,419,667	1,440,962	1,462,576
Percent of Gross Revenues	9.7%	9.4%	8.8%	8.2%	7.8%
Debt Service					
Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631
Future Debt Service	-	1,228,469	1,668,578	1,668,578	2,653,286
Total Debt Service	1,083,754	2,440,583	3,145,569	3,235,859	4,228,916
Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335
Total Cost of Service	**12,553,253**	**14,591,562**	**16,074,682**	**17,042,819**	**18,903,033**
Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**
Percent of COS	13.5%	1.9%	0.2%	3.1%	-0.4%
Debt Coverage					
Excluding Transfers, CO, Debt	4.28	1.89	1.62	1.77	1.45
All Inclusive	2.57	1.11	1.01	1.17	0.98
Ending Water & Sewer Combined Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**
Unrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223
One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782
Days of Operating Expenditures	**129**	**117**	**107**	**113**	**99**

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	WATER Revenues -- Total										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
W10	Senior Citizen Discount -- Water	(53,664)	(54,523)	(55,395)	(56,281)	(57,182)	(58,097)	(59,026)	(59,971)	(60,930)	(61,905)
	Total Rate Revenue	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Non-Rate Revenue	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenue	**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**
	Water Revenues -- Additional										
W1	Residential & Non-Residential		359,721	419,303	464,810	515,255	571,175	633,163	701,879	778,053	862,494
W2	Sprinkler		47,702	55,608	61,613	68,267	75,638	83,806	92,856	102,884	113,994
W3	Multi-Family		2,637	3,055	3,330	3,629	3,956	4,312	4,700	5,123	5,584
W4	Wholesale (COB Parks & Rec)		167	187	189	140	135	160	162	162	174
	Total Rate Revenue		417,337	486,185	538,080	593,062	656,463	728,126	806,388	893,312	989,971
	Non-Rate Revenue		36,168	70,738	140,902	145,332	44,664	45,911	47,268	48,084	50,915
	Total Revenue		**453,505**	**556,923**	**678,982**	**738,394**	**701,126**	**774,037**	**853,656**	**941,396**	**1,040,887**
	WASTEWATER Revenues -- Total										
WW1	Residential & Non-Residential	$ 4,926,011	$ 5,294,053	$ 5,707,087	$ 6,152,345	$ 6,401,833	$ 6,640,868	$ 6,888,828	$ 7,017,395	$ 7,136,680	$ 7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Se	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sew	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
	Total Rate Revenue	9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenue	-	-	-	-	-	-	-	-	-	-
	Total Revenue	**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	WASTEWATER Revenues -- Additional										
WW1	Residential & Non-Residential		368,041	413,034	445,258	249,489	239,035	247,960	128,566	119,285	121,313
WW2	Salem Metered Sewer		169,033	158,457	172,854	109,879	108,591	113,988	74,150	72,254	74,357
WW3	Salem Sewer		44,743	34,466	37,607	23,958	23,691	24,874	16,235	15,831	16,296
	Total Rate Revenue		167,056	682,397	789,283	510,259	505,306	529,770	363,118	360,850	376,210
	Non-Rate Revenue		-	-	-	-	-	-	-	-	-
	Total Revenue		**167,056**	**682,397**	**789,283**	**510,259**	**505,306**	**529,770**	**363,118**	**360,850**	**376,210**

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**TOTAL Revenues and Expenses – CASH BASIS**										
	Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160	$ 4,743,248	$ 4,398,610	$ 4,747,050	$ 5,670,331	$ 7,237,989
	Rate Revenues										
	Water Rate Revenue										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
	Total	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Wastewater Rate Revenue										
WW1	Residential & Non-Residential	4,926,011	5,294,053	5,707,087	6,152,345	6,401,833	6,640,868	6,888,828	7,017,395	7,136,680	7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Sewer	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sewer	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
	Total	9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenues	**14,251,321**	**14,871,882**	**16,111,203**	**17,579,467**	**18,828,121**	**20,034,553**	**21,338,360**	**22,555,134**	**23,857,380**	**25,274,477**

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Cost of Service										
	Cost Center Code										
1	Water Expenses	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
2	Wastewater Expenses	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156
	Budget Code										
100	Personnel Svcs	4,096,282	4,444,278	4,823,280	5,221,906	5,641,106	6,081,877	6,298,985	6,525,378	6,761,558	7,008,056
200	Building & Grounds Exp	867,232	894,161	921,944	950,608	980,183	1,010,697	1,042,183	1,074,671	1,108,195	1,142,789
300	Supply Expense	1,025,000	1,064,450	1,105,519	1,148,276	1,192,795	1,239,154	1,287,432	1,337,714	1,390,087	1,444,644
700	Vehicle Expense	756,969	780,478	804,732	829,756	855,575	882,215	909,702	938,065	967,333	997,535
400	Operations Expense	419,852	429,118	438,661	448,491	458,616	469,044	479,785	490,849	502,244	513,982
500	Professional Services	330,684	335,425	340,330	345,407	350,662	356,101	361,731	367,560	373,594	379,841
700	Vehicle Expense	113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458
600	Miscellaneous Expense	49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
CAW	CAW Water Supply	1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980
	Total	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156
	Total Operating Expenses	**9,614,483**	**10,266,608**	**11,014,815**	**11,862,155**	**12,698,206**	**13,463,661**	**14,038,927**	**14,634,610**	**15,250,971**	**15,903,156**
	Net Revenues for Transfers,CO and Debt Service	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915	6,570,892	7,299,432	7,920,524	8,606,409	9,371,320
	Capital Outlays/Reserve Requirement	**1,378,016**	**1,398,686**	**1,419,667**	**1,440,962**	**1,462,576**	**1,484,515**	**1,506,782**	**1,529,384**	**1,552,325**	**1,575,610**
	Debt Service										
	Debt Service -- Current	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631	1,583,978	1,587,105	1,600,383	1,608,270	1,420,194
	Debt Service -- Future	-	1,228,469	1,668,578	1,668,578	2,653,286	3,323,928	3,323,928	3,323,928	3,323,928	5,101,834
	Total Debt Service	**1,083,754**	**2,440,583**	**3,145,569**	**3,235,859**	**4,228,916**	**4,907,905**	**4,911,032**	**4,924,310**	**4,932,197**	**6,522,028**
	Net Revenues for Contingencies & Transfers	2,175,068	766,005	531,151	1,040,492	438,423	178,472	881,618	1,466,830	2,121,887	1,273,683
	Total Contingencies & Transfers	**477,000**	**485,685**	**494,631**	**503,844**	**513,335**	**523,110**	**533,178**	**543,548**	**554,230**	**565,232**
	Total Cost of Service	**12,553,253**	**14,591,562**	**16,074,682**	**17,042,819**	**18,903,033**	**20,379,191**	**20,989,920**	**21,631,852**	**22,289,723**	**24,566,026**
	Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**	**(344,638)**	**348,440**	**923,281**	**1,567,657**	**708,451**
	Percent of COS	11.9%	1.9%	0.2%	3.1%	-0.4%	-1.7%	1.6%	4.1%	6.6%	2.8%
	Ending Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**	**4,398,610**	**4,747,050**	**5,670,331**	**7,237,989**	**7,946,440**
	Revenue Adequacy Tests										
	Total Operating + Debt Service + Transfers	11,175,237	13,192,876	14,655,015	15,601,858	17,440,457	18,894,676	19,483,138	20,102,468	20,737,398	22,990,416
	Expenses Per Day	30,617	36,145	40,151	42,745	47,782	51,766	53,378	55,075	56,815	62,987
	Days of Operating Expenses	**129**	**117**	**107**	**113**	**99**	**85**	**89**	**103**	**127**	**126**
	Debt Coverage										
	Excluding Cap Outlays, G/F Transfers	4.28	1.89	1.62	1.77	1.45	1.34	1.49	1.61	1.74	1.44
	All Inclusive	2.57	1.11	1.01	1.17	0.98	0.93	1.07	1.19	1.32	1.11

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2	**WATER Revenues and Expenses -- CASH BASIS**										
	Water Revenues										
	Water Rate Revenue										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
		4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenues	**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**
	Water Cost of Service										
	Cost Center Code										
1	Water Expenses	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
2	Wastewater Expenses	-	-	-	-	-	-	-	-	-	-
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Budget Code										
100	Personnel Svcs	1,633,049	1,787,567	1,957,500	2,136,179	2,324,015	2,521,436	2,607,482	2,696,942	2,789,985	2,886,790
200	Building & Grounds Exp	141,024	145,255	149,612	154,101	158,724	163,485	168,390	173,442	178,645	184,004
300	Supply Expense	155,000	159,650	164,440	169,373	174,454	179,687	185,078	190,630	196,349	202,240
400	Operations Expense	503,200	519,096	535,509	552,456	569,956	588,027	606,689	625,962	645,866	666,424
500	Professional Services	330,652	337,242	344,029	351,020	358,220	365,637	373,276	381,144	389,249	397,596
600	Miscellaneous Expense	36,534	38,090	39,716	41,414	43,189	45,044	46,983	49,008	51,126	53,339
700	Vehicle Expense	113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458
CAW	CAW Water Supply	1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Total Operating Expenses	**4,868,388**	**5,253,747**	**5,716,876**	**6,265,430**	**6,788,337**	**7,225,606**	**7,581,794**	**7,949,219**	**8,327,681**	**8,731,832**

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Revenues for Transfers,CO and Debt Service	274,931	343,077	436,871	567,299	782,786	1,046,643	1,464,493	1,950,723	2,513,658	3,150,393
Capital Outlays/Reserve Requirement	345,001	350,176	355,429	360,760	366,171	371,664	377,239	382,898	388,641	394,471
Debt Service										
Debt Service -- Current	427,392	554,215	806,608	810,316	813,948	817,607	819,989	824,937	828,564	632,511
Debt Service -- Future	-	914,106	914,106	914,106	988,424	988,424	988,424	988,424	988,424	1,629,821
Total Debt Service	427,392	1,468,321	1,720,714	1,724,422	1,802,372	1,806,031	1,808,413	1,813,361	1,816,988	2,262,333
Net Revenues for Contingencies & Transfers	(497,462)	(1,475,420)	(1,639,271)	(1,517,883)	(1,385,757)	(1,131,052)	(721,159)	(245,535)	308,029	493,589
Total Contingencies & Transfers	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500
Total Cost of Service	5,828,281	7,259,744	7,980,519	8,538,112	9,144,380	9,590,801	9,954,946	10,332,977	10,720,809	11,576,136
Net Revenues	(684,962)	(1,662,920)	(1,826,771)	(1,705,383)	(1,573,257)	(1,318,552)	(908,659)	(433,035)	120,529	306,089
Percent of COS	-13.3%	-29.7%	-29.7%	-25.0%	-20.8%	-15.9%	-10.0%	-4.4%	1.1%	2.6%
Debt Coverage	0.64	0.23	0.25	0.33	0.43	0.58	0.81	1.08	1.38	1.39

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3	**WASTEWATER Revenues and Expenses – CASH BASIS**										
	Wastewater Revenues										
	Wastewater Rate Revenue										
WW1	Residential & Non-Residential	$ 4,926,011	$ 5,294,053	$ 5,707,087	$ 6,152,345	$ 6,401,833	$ 6,640,868	$ 6,888,828	$ 7,017,395	$ 7,136,680	$ 7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Sewer	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sewer	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
		9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues	-	-	-	-	-	-	-	-	-	-
	Total Revenues	**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	Wastewater Cost of Service										
	Cost Center Code										
1	Water Expenses	-	-	-	-	-	-	-	-	-	-
2	Wastewater Expenses	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Budget Code										
100	Personnel Svcs	2,463,234	2,656,711	2,865,780	3,085,727	3,317,092	3,560,441	3,691,503	3,828,436	3,971,573	4,121,266
200	Building & Grounds Exp	726,208	748,907	772,332	796,508	821,459	847,212	873,793	901,229	929,550	958,785
300	Supply Expense	870,000	904,800	941,079	978,903	1,018,342	1,059,467	1,102,354	1,147,084	1,193,738	1,242,404
700	Vehicle Expense	253,769	261,382	269,224	277,300	285,619	294,188	303,013	312,104	321,467	331,111
400	Operations Expense	89,200	91,876	94,632	97,471	100,395	103,407	106,509	109,705	112,996	116,386
500	Professional Services	294,150	297,335	300,615	303,993	307,473	311,057	314,749	318,551	322,468	326,502
600	Miscellaneous Expense	49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
	Total	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total Operating Expenses	**4,746,095**	**5,012,861**	**5,297,939**	**5,596,725**	**5,909,869**	**6,238,055**	**6,457,134**	**6,685,391**	**6,923,290**	**7,171,324**

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Revenues for Transfers,CO and Debt Service	4,361,907	4,262,197	4,659,516	5,150,013	5,347,129	5,524,249	5,834,940	5,969,801	6,092,752	6,220,927
Capital Outlays/Reserve Requirement	1,033,015	1,048,510	1,064,238	1,080,201	1,096,404	1,112,851	1,129,543	1,146,486	1,163,684	1,181,139
Debt Service										
Debt Service -- Current	656,362	657,898	670,383	756,965	761,682	766,370	767,115	775,446	779,706	787,682
Debt Service -- Future	-	314,363	754,472	754,472	1,664,862	2,335,504	2,335,504	2,335,504	2,335,504	3,472,013
Total Debt Service	656,362	972,261	1,424,855	1,511,437	2,426,544	3,101,874	3,102,619	3,110,950	3,115,210	4,259,695
Net Revenues for Contingencies & Transfers	2,672,530	2,241,426	2,170,423	2,558,375	1,824,180	1,309,524	1,602,777	1,712,365	1,813,858	780,093
Total Contingencies & Transfers	289,500	298,185	307,131	316,344	325,835	335,610	345,678	356,048	366,730	377,732
Total Cost of Service	6,724,972	7,331,817	8,094,163	8,504,707	9,758,652	10,788,390	11,034,974	11,298,875	11,568,913	12,989,890
Net Revenues	2,383,030	1,943,241	1,863,292	2,242,031	1,498,345	973,914	1,257,099	1,356,317	1,447,128	402,362
Percent of COS	26.2%	21.0%	18.7%	20.9%	13.3%	8.3%	10.2%	10.7%	11.1%	3.0%
Debt Coverage (excludes Debt, Cap Outlays, G/F Transfers)	6.65	4.38	3.27	3.41	2.20	1.78	1.88	1.92	1.96	1.46

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CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Model Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

1 **Water and Wastewater Rates**

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rates -- Residential												
Monthly Minimum Charge--3/4"		$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
Volume Rate Per 100 Gal												
2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516
Wastewater Rates - Residential												
Monthly Minimum Charge		$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
Volume Rate Per 100 Gal		1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395

2 **Residential Standard Monthly Bill**

5,000 Gal	Total	$ 87.54	$ 89.29	$ 95.71	$ 102.61	$ 110.04	$ 115.45	$ 121.27	$ 127.51	$ 132.86	$ 138.70	$ 145.06
Water & WW	Increase -- $		1.75	6.42	6.90	7.42	5.42	5.81	6.25	5.35	5.84	6.36
	Increase -- %		2.0%	7.2%	7.2%	7.2%	4.9%	5.0%	5.2%	4.2%	4.4%	4.6%
10,000 Gal	Total	121.79	124.19	133.75	144.08	155.23	164.72	174.96	186.04	196.66	208.24	220.86
Water; 5K WW	Increase -- $		2.40	9.56	10.33	11.15	9.48	10.25	11.08	10.62	11.58	12.62
	Increase -- %		2.0%	7.7%	7.7%	7.7%	6.1%	6.2%	6.3%	5.7%	5.9%	6.1%
15,000 Gal	Total	156.04	159.09	171.79	185.54	200.43	213.98	228.66	244.57	260.46	277.78	296.66
Water; 5K WW	Increase -- $		3.05	12.70	13.75	14.88	13.55	14.68	15.91	15.89	17.32	18.88
	Increase -- %		2.0%	8.0%	8.0%	8.0%	6.8%	6.9%	7.0%	6.5%	6.6%	6.8%
30,00 Gal	Total	$ 258.79	$ 263.79	$ 285.92	$ 309.94	$ 336.02	$ 361.77	$ 389.76	$ 420.16	$ 451.86	$ 486.40	$ 524.06
Water; 5K WW	Increase -- $		5.00	22.13	24.02	26.08	25.75	27.98	30.41	31.69	34.55	37.65
	Increase -- %		1.9%	8.4%	8.4%	8.4%	7.7%	7.7%	7.8%	7.5%	7.6%	7.7%

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Model Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3 **Fund Balance, Revenues and Expenses**											
Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160	$ 4,743,248	$ 4,398,610	$ 4,747,050	$ 5,670,331	$ 7,237,989	
Revenues and Expenses											
Water Rate Revenues	$ 4,054,618	$ 4,471,954	$ 4,958,139	$ 5,496,219	$ 6,089,280	$ 6,745,743	$ 7,473,869	$ 8,280,257	$ 9,173,569	$ 10,163,540	
WW Rate Revenues	7,138,057	7,738,787	8,366,550	9,045,427	9,437,590	9,816,572	10,211,214	10,429,786	10,636,010	10,846,809	
WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408	1,945,732	2,080,859	2,225,406	2,380,032	2,545,443	
Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684	
Total Revenues	14,251,321	14,871,882	16,111,203	17,579,467	18,828,121	20,034,553	21,338,360	22,555,134	23,857,380	25,274,477	
Increase in revenue		620,561	1,239,320	1,468,265	1,248,653	1,206,432	1,303,807	1,216,774	1,302,246	1,417,097	
Operating Expenses	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156	
Net Revenues for Transfers,Capital Outlays and Debt	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915	6,570,892	7,299,432	7,920,524	8,606,409	9,371,320	
Capital Outlays/Reserve Requirement	1,378,016	1,398,686	1,419,667	1,440,962	1,462,576	1,484,515	1,506,782	1,529,384	1,552,325	1,575,610	
Debt Service											
Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631	1,583,978	1,587,105	1,600,383	1,608,270	1,420,194	
Future Debt Service	-	1,228,469	1,668,578	1,668,578	2,653,286	3,323,928	3,323,928	3,323,928	3,323,928	5,101,834	
Total Debt Service	1,083,754	2,440,583	3,145,569	3,235,859	4,228,916	4,907,905	4,911,032	4,924,310	4,932,197	6,522,028	
Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335	523,110	533,178	543,548	554,230	565,232	
Total Cost of Service	12,553,253	14,591,562	16,074,682	17,042,819	18,903,033	20,379,191	20,989,920	21,631,852	22,289,723	24,566,026	
Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**	**(344,638)**	**348,440**	**923,281**	**1,567,657**	**708,451**	
Percent of COS	13.5%	1.9%	0.2%	3.1%	-0.4%	-1.7%	1.7%	4.3%	7.0%	2.9%	
Debt Coverage											
Excluding Transfers, CO, Debt	4.28	1.89	1.62	1.77	1.45	1.34	1.49	1.61	1.74	1.44	
All Inclusive	2.57	1.11	1.01	1.17	0.98	0.93	1.07	1.19	1.32	1.11	
Ending Water & Sewer Combined Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**	**4,398,610**	**4,747,050**	**5,670,331**	**7,237,989**	**7,946,440**	
Unrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223	2,406,045	2,430,105	2,454,406	2,478,950	2,503,740	
One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782	51,766	53,378	55,075	56,815	62,987	
Days of Operating Expenditures	**129**	**117**	**107**	**113**	**99**	**85**	**89**	**103**	**127**	**126**	
Fund Balance Goal Days 60	1,837,025	2,168,692	2,409,044	2,564,689	2,866,924	3,105,974	3,202,708	3,304,515	3,408,887	3,779,246	
Over (Short) of Requirement	2,127,646	2,076,300	1,872,469	2,253,471	1,876,324	1,292,636	1,544,342	2,365,816	3,829,101	4,167,193	

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Model Summary
Scenario: *2025 10 03 -- Scenario I Status Quo*

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5 **Total Accounts**											
Water Accounts											
Total Accounts		9,918	10,083	10,251	10,422	10,596	10,773	10,953	11,136	11,322	11,511
New Accounts		-	165	168	171	174	177	180	183	186	189
Avg. Annual Growth Rate			1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
Wastewater Accounts											
Total Accounts		20,566	20,958	21,358	21,767	22,183	22,609	23,042	23,485	23,937	24,398
New Accounts		-	392	400	408	417	425	434	443	452	461
Avg. Annual Growth Rate			1.91%	1.91%	1.91%	1.91%	1.92%	1.92%	1.92%	1.92%	1.93%
6 **Annual Volume**											
Water Volume											
Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
Sprinkler		60,296,438	61,291,429	62,302,839	63,330,938	64,376,003	65,438,314	66,518,154	67,615,813	68,731,586	69,865,770
Total System		560,560,371	569,192,897	577,971,669	586,899,164	595,977,904	605,210,449	614,599,406	624,147,425	633,857,201	643,731,475
Wastewater Billing Units											
Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
Salem Metered Sewer		115,805,159	119,176,488	122,645,964	126,216,443	129,890,867	133,672,260	137,563,738	141,568,505	145,689,859	149,931,194
Total System		574,097,697	585,106,562	596,343,399	607,813,275	619,521,372	631,473,000	643,673,595	656,128,722	668,844,079	681,825,503

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Water Summary
Scen: 2025 10 03 -- Scenario I Status Quo

			Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**Water Monthly Rates and Charges**												
	Residential & Non-Residential												
	Monthly Minimum Charge												
	Base Charge		$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
		1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
		1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
		2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
	Volume Rate/1,000 Gal -- Per 100 Gallons												
	2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516
	Multi-Family												
	Monthly Minimum Charge												
		5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
		1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
		1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
		2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
		8"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95
	Volume Rate/1,000 Gal -- Per 100 Gallons												
	2,000	Above	$ 0.685	$ 0.698	$ 0.761	$ 0.829	$ 0.904	$ 0.985	$ 1.074	$ 1.171	$ 1.276	$ 1.391	$ 1.516
2.1	**Residential Monthly Charge**												
	5,000 Gallons	Total	$ 34.79	$ 35.47	$ 38.66	$ 42.14	$ 45.93	$ 50.07	$ 54.57	$ 59.49	$ 64.84	$ 70.68	$ 77.04
		Dollar Inc		0.68	3.19	3.48	3.79	4.13	4.51	4.91	5.35	5.84	6.36
		Percent Inc		2.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	10,000 Gallons	Total	69.04	70.37	76.70	83.61	91.13	99.33	108.27	118.02	128.64	140.22	152.84
		Dollar Inc		1.33	6.33	6.90	7.52	8.20	8.94	9.74	10.62	11.58	12.62
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	20,000 Gallons	Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
		Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	30,000 Gallons	Total	206.04	209.97	228.87	249.47	271.92	296.39	323.06	352.14	383.83	418.38	456.03
		Dollar Inc		3.93	18.90	20.60	22.45	24.47	26.68	29.08	31.69	34.55	37.65
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
3	**Total Accounts**												
	Total Accounts			9,918	10,083	10,251	10,422	10,596	10,773	10,953	11,136	11,322	11,511
	New Accounts				165	168	171	174	177	180	183	186	189
	Avg. Annual Growth Rate				1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
4	**Annual Water Consumption**												
W.1	Residential & Non-Residential			449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
W.2	Sprinkler			60,296,438	61,291,429	62,302,839	63,330,938	64,376,003	65,438,314	66,518,154	67,615,813	68,731,586	69,865,770
W.3	Multi-Family			2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900
W.4	Wholesale (COB Parks & Rec)			1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000
	Total System			560,560,371	569,192,897	577,971,669	586,899,164	595,977,904	605,210,449	614,599,406	624,147,425	633,857,201	643,731,475

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Water Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5	**Revenues and Expenses -- CASH BASIS**											
	Water Revenues											
	Water Rate Revenue											
W.1	Residential & Non-Residential		$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W.2	Sprinkler		467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W.3	Multi-Family		31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W.4	Wholesale (COB Parks & Rec)		2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W.5	Woodland Hills		103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W.6	No Charge		-	-	-	-	-	-	-	-	-	-
W.7	Other7		-	-	-	-	-	-	-	-	-	-
W.8	Other8		-	-	-	-	-	-	-	-	-	-
W.9	Other9		-	-	-	-	-	-	-	-	-	-
W.10	Senior Citizen Discount -- Water		(53,664)	(54,523)	(55,395)	(56,281)	(57,182)	(58,097)	(59,026)	(59,971)	(60,930)	(61,905)
			4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Non-Rate Revenues		1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenues		**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**
	Water Cost of Service											
	Cost Center Code											
1	Water Expenses		$ 4,868,388	$ 5,253,747	$ 5,716,876	$ 6,265,430	$ 6,788,337	$ 7,225,606	$ 7,581,794	$ 7,949,219	$ 8,327,681	$ 8,731,832
2	Wastewater Expenses		-	-	-	-	-	-	-	-	-	-
	Total		4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Budget Code											
100	Personnel Svcs		$ 1,633,049	$ 1,787,567	$ 1,957,500	$ 2,136,179	$ 2,324,015	$ 2,521,436	$ 2,607,482	$ 2,696,942	$ 2,789,985	$ 2,886,790
200	Building & Grounds Exp		141,024	145,255	149,612	154,101	158,724	163,485	168,390	173,442	178,645	184,004
300	Supply Expense		155,000	159,650	164,440	169,373	174,454	179,687	185,078	190,630	196,349	202,240
400	Operations Expense		503,200	519,096	535,509	552,456	569,956	588,027	606,689	625,962	645,866	666,424
500	Professional Services		330,652	337,242	344,029	351,020	358,220	365,637	373,276	381,144	389,249	397,596
600	Miscellaneous Expense		36,534	38,090	39,716	41,414	43,189	45,044	46,983	49,008	51,126	53,339
700	Vehicle Expense		113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458
CAW	CAW Water Supply		1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980
	Total		4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Total Operating Expenses		**4,868,388**	**5,253,747**	**5,716,876**	**6,265,430**	**6,788,337**	**7,225,606**	**7,581,794**	**7,949,219**	**8,327,681**	**8,731,832**
	Net Revenues for Transfers,Capital Outlays and Debt Service		274,931	343,077	436,871	567,299	782,786	1,046,643	1,464,493	1,950,723	2,513,658	3,150,393
	Capital Outlays/Reserve Requirement		**345,001**	**350,176**	**355,429**	**360,760**	**366,171**	**371,664**	**377,239**	**382,898**	**388,641**	**394,471**
	Debt Service											
	Debt Service -- Current		427,392	554,215	806,608	810,316	813,948	817,607	819,989	824,937	826,564	632,511
	Debt Service -- Future		-	914,106	914,106	914,106	988,424	988,424	988,424	988,424	988,424	1,629,821
	Total Debt Service		**427,392**	**1,468,321**	**1,720,714**	**1,724,422**	**1,802,372**	**1,806,031**	**1,808,413**	**1,813,361**	**1,816,988**	**2,262,333**
	Net Revenues for Contingencies & Transfers		(497,462)	(1,475,420)	(1,639,271)	(1,517,883)	(1,385,757)	(1,131,052)	(721,159)	(245,535)	308,029	493,589
	Total Contingencies & Transfers		**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**
	Total Cost of Service		**5,828,281**	**7,259,744**	**7,980,519**	**8,538,112**	**9,144,380**	**9,590,801**	**9,954,946**	**10,332,977**	**10,720,809**	**11,576,136**
			TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	Net Revenues		**(684,962)**	**(1,662,920)**	**(1,826,771)**	**(1,705,383)**	**(1,573,257)**	**(1,318,552)**	**(908,659)**	**(433,035)**	**120,529**	**306,089**
	Percent of COS		-13.3%	-29.7%	-29.7%	-25.0%	-20.8%	-15.9%	-10.0%	-4.4%	1.1%	2.6%
	Debt Coverage											
	Excludes Capital Outlays, G/F Transfers		0.64	0.23	0.25	0.33	0.43	0.58	0.81	1.08	1.38	
	All Inclusive		(0.60)	(0.13)	(0.06)	0.01	0.13	0.27	0.50	0.76	1.07	

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Wastewater Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**Wastewater Monthly Rates and Charges**											
	Residential & Non-Residential											
	Monthly Minimum Charge	$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
	Volume Rate/100 Gallons	1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395
	Salem Sewer											
	Monthly Minimum Charge	$ 20.29	$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30	$ 52.33	$ 52.33	$ 52.33	$ 52.33
	Volume Rate/100 Gallons	$ 1.082	$ 1.104	$ 1.170	$ 1.240	$ 1.315	$ 1.341	$ 1.368	$ 1.395	$ 1.395	$ 1.395	$ 1.395
2.1	**Residential Monthly Charge**											
	5,000 Gallons Total	$ 52.75	$ 53.82	$ 57.05	$ 60.47	$ 64.10	$ 65.38	$ 66.69	$ 68.02	$ 68.02	$ 68.02	$ 68.02
	Dollar Inc		1.07	3.23	3.42	3.63	1.28	1.31	1.33	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	10,000 Gallons Total	106.85	109.02	115.56	122.49	129.84	132.44	135.09	137.79	137.79	137.79	137.79
	Dollar Inc		2.17	6.54	6.93	7.35	2.60	2.65	2.70	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	20,000 Gallons Total	215.05	219.42	232.59	246.54	261.33	266.56	271.89	277.33	277.33	277.33	277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	30,000 Gallons Total	323.25	329.82	349.61	370.59	392.82	400.68	408.69	416.86	416.86	416.86	416.86
	Dollar Inc		6.57	19.79	20.98	22.24	7.86	8.01	8.17	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
3	**Total Accounts**											
	Total Accounts		**20,566**	**20,958**	**21,358**	**21,767**	**22,183**	**22,609**	**23,042**	**23,485**	**23,937**	**24,398**
	New Accounts			392	400	408	417	425	434	443	452	461
	Avg. Annual Growth Rate			1.91%	1.91%	1.91%	1.91%	1.92%	1.92%	1.92%	1.92%	1.93%
4	**Annual Wastewater Billing Units**											
WW.1	Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
WW.2	Salem Metered Sewer		115,805,159	119,176,488	122,645,964	126,216,443	129,890,867	133,672,260	137,563,738	141,568,505	145,689,859	149,931,194
WW.3	Salem Sewer		-	-	-	-	-	-	-	-	-	-
WW.4	Quail Ridge		3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000
WW.5	Drain Water (County Landfield)		5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260
WW.6	Other6		-	-	-	-	-	-	-	-	-	-
WW.7	System Infrastructure Fee		-	-	-	-	-	-	-	-	-	-
WW.8	System Infrastructure Fee - Salem Sewer		-	-	-	-	-	-	-	-	-	-
WW.9	Senior Citizen Discount -- Sewer		-	-	-	-	-	-	-	-	-	-
WW.10	Senior Citizen Discount -- Salem Sewer		-	-	-	-	-	-	-	-	-	-
	Total System		**574,097,697**	**585,106,562**	**596,343,399**	**607,813,275**	**619,521,372**	**631,473,000**	**643,673,595**	**656,128,722**	**668,844,079**	**681,825,503**

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WILLDAN

CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL

Wastewater Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5	**Revenues and Expenses -- CASH BASIS**											
	Wastewater Revenues											
	Wastewater Rate Revenue											
WW.1	Residential & Non-Residential		4,926,011	5,294,053	5,707,087	6,152,345	6,401,833	6,640,868	6,888,828	7,017,395	7,136,680	7,257,993
WW.2	Salem Metered Sewer		1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW.3	Salem Sewer		333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW.4	Quail Ridge		50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW.5	Drain Water (County Landfield)		310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW.6	Other6		-	-	-	-	-	-	-	-	-	-
WW.7	System Infrastructure Fee		1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW.8	System Infrastructure Fee - Salem Sewer		176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW.9	Senior Citizen Discount -- Sewer		(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW.10	Senior Citizen Discount -- Salem Sewer		(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
			9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues		-	-	-	-	-	-	-	-	-	-
	Total Revenues		**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	Wastewater Cost of Service											
	Cost Center Code											
1	Water Expenses		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	Wastewater Expenses		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Budget Code											
100	Personnel Svcs		$ 2,463,234	$ 2,656,711	$ 2,865,780	$ 3,085,727	$ 3,317,092	$ 3,560,441	$ 3,691,503	$ 3,828,436	$ 3,971,573	$ 4,121,266
200	Building & Grounds Exp		726,208	748,907	772,332	796,508	821,459	847,212	873,793	901,229	929,550	958,785
300	Supply Expense		870,000	904,800	941,079	978,903	1,018,342	1,059,467	1,102,354	1,147,084	1,193,738	1,242,404
700	Vehicle Expense		253,769	261,382	269,224	277,300	285,619	294,188	303,013	312,104	321,467	331,111
400	Operations Expense		89,200	91,876	94,632	97,471	100,395	103,407	106,509	109,705	112,996	116,386
500	Professional Services		294,150	297,335	300,615	303,993	307,473	311,057	314,749	318,551	322,468	326,502
600	Miscellaneous Expense		49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
	Total		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total Operating Expenses		**4,746,095**	**5,012,861**	**5,297,939**	**5,596,725**	**5,909,869**	**6,238,055**	**6,457,134**	**6,685,391**	**6,923,290**	**7,171,324**
	Net Revenues for Transfers,Capital Outlays and Debt Service		4,361,907	4,262,197	4,659,516	5,150,013	5,347,129	5,524,249	5,834,940	5,969,801	6,092,752	6,220,927
	Capital Outlays/Reserve Requirement		**1,033,015**	**1,048,510**	**1,064,238**	**1,080,201**	**1,096,404**	**1,112,851**	**1,129,543**	**1,146,486**	**1,163,684**	**1,181,139**
	Debt Service											
	Debt Service -- Current		656,362	657,898	670,383	756,965	761,682	766,370	767,115	775,446	779,706	787,682
	Debt Service -- Future		-	314,363	754,472	754,472	1,664,862	2,335,504	2,335,504	2,335,504	2,335,504	3,472,013
	Total Debt Service		**656,362**	**972,261**	**1,424,855**	**1,511,437**	**2,426,544**	**3,101,874**	**3,102,619**	**3,110,950**	**3,115,210**	**4,259,695**
	Net Revenues for Contingencies & Transfers		2,672,530	2,241,426	2,170,423	2,558,375	1,824,180	1,309,524	1,602,777	1,712,365	1,813,858	780,093
	Total Contingencies & Transfers		**289,500**	**298,185**	**307,131**	**316,344**	**325,835**	**335,610**	**345,678**	**356,048**	**366,730**	**377,732**
	Total Cost of Service		**6,724,972**	**7,331,817**	**8,094,163**	**8,504,707**	**9,758,652**	**10,788,390**	**11,034,974**	**11,298,875**	**11,568,913**	**12,989,890**
	Net Revenues		**2,383,030**	**1,943,241**	**1,863,292**	**2,242,031**	**1,498,345**	**973,914**	**1,257,099**	**1,356,317**	**1,447,128**	**402,362**
	Percent of COS		26.2%	21.0%	18.7%	20.9%	13.3%	8.3%	10.2%	10.7%	11.1%	3.0%
	Debt Coverage											
	Debt Service Coverage - Current		6.65	4.38	3.27	3.41	2.20	1.78	1.88	1.92		
	Debt Service Coverage - All		4.63	3.00	2.31	2.48	1.62	1.31	1.41	1.44		

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Appendix B

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	Overview/General Considerations	
Complete	1. Determine applicability: ACA 14-234-802 applies to all **retail** water providers, except: a. A water system regulated by the Arkansas Public Service Commission as a public utility under §23-1-101 (which generally covers investor-owned utilities **and specifically excludes** from the definition of regulated "public utility" water and sewer systems owned by cities, towns, property owner's associations, and improvement districts - meaning that these water and sewer systems **are** subject to §14-234-802). *(§14-234-807(1))*	Bryant Water Utility is subject to ACA 14-234-802
na	b. Water and sewer systems that are owned or operated by a municipality that provides retail electric service. *(§14-234-807(2))*	na
na	c. Privately owned provider that supplies the majority of its retail water service to nonresidential customers. *(§14-234-807(3))*	na
na	d. Water systems operated jointly between two (2) municipalities in which each municipality is located in a different state. *(§14-234-807(4))*	na
na	2. Retail water providers shall obtain rate studies pursuant to the requirements in Ark. Code An14-234-802; 500 or less customers must have a rate study by July 1, 2024; 501 - 1,000 customers by July 1, 2025; more than 1,000 customers by July 1, 2026.	na
Complete	3. A Provider that plans to undertake a major development project, as defined above and in Ark. Code Ann. § 14-234-802(h)(2), shall obtain a rate study or amend the Provider's existing rate study before beginning the major development project to include consideration of the financial impact of the major development project on the fiscal sustainability of the provider.	Water Rate Study initiated to fund increasing operating expenses and forecast $61.8 million in water and wastewater Capital Improvement Projects

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
Complete	4. Rate studies shall be based on the guidelines of the American Water Works Association and Water Environment Federation.	Report repeatedly references AWWA Manual M-1 which serves as the basis for the cost of service calculations and rate model.
Complete	5. Rate studies for providers that operate a joint and integrated water and sewer system shall analyze the total System.	Water and wastewater separate fund. Rate study examines both funds separately and together
Complete	6. Rate studies performed shall be an objective and unbiased review of the provider's fiscal status.	Report was completed by Willdan Financial Services, an independent company on the state's approved list of rate study providers.
	7. **NOTE:** The Commission will maintain a list of approved entities to conduct rate studies as required under Ark. Code Ann. § 14-234-802(f)(1). The Commission may remove an approved entity from its list of approved entities if it determines that an entity violated Arkansas law or Commission rules in performing a rate study.	As of July 2022 Willdan is on the state's list of approved rate study providers.

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	The rate studies shall include:	
	1. Reports containing the following information for the current year and projections for the next five years:	
	A comprehensive cost analysis, including:	
Complete	a. Operations and maintenance (O&M) expenses from most recent approved budget;	Test Year based on FY2025 Budget. See pp. 22-30, Appendix A.
Complete	b. Current and future financing expenses, including but not limited to debt service payments, bond issuance costs, and commercial paper fees, if applicable;	See p. 28.
Complete	c. Any required cash reserves unavailable to pay for expenses, including but not limited to the **annual refurbishment and replacement account deposit** requirement as set out in Ark. Code Ann. § 14-234-802(e);	Annual Refurbishment and Replacement account deposits included in revenue requirement. See pp. 23-24.
Complete	d. Obtain and evaluate/review depreciation schedules to determine appropriateness of annual depreciation expenses;	See pp. 29-30. Note that per AWWA guidelines, depreciation expense is not included in the Cash Basis cost of service. It is only included in the Utility Basis.
Complete	e. Future capital expenses, CIP and CIP funding requirements;	Rate study focuses on impact of $61.8 million CIP for water and ww system. CIP projects are outlined on p.27, debt service impact on rates on p. 28.
Complete	f. Expenses required for an annual audit or agreed-upon procedures and compilation report;	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.
Complete	g. Expenses required for rate studies required under Ark. Code Ann. § 14-234-802;	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.
Complete	h. Any other expenses not accounted for in items (a) through (g), above, e.g., wholesale purchased water, WW treatment agreements, etc.	All expense items from City Budget included in operating cost calculations summarized in pp. 22-26 and in Appendix A.

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	A comprehensive revenue earnings analysis, including:	
Complete	a. Available and Proforma Cash balance;	See Appendix A, Revenue Expense Summary Spreadsheet
Complete	b. Non-rate revenue;	See Appendix A, Revenue Expense Summary Spreadsheet and report P. 28
Complete	**c. Rate revenue without recommended increases;**	See Report Table IV-5, p. 40
Complete	For the five projected years, **recommended rate increases** and the projected additional revenue derived therefrom;	See Report pp. 36-39 and Appendix A
Complete	Debt Service Coverage Ratios of at least 1.1x or required by bond covenant (whichever is higher);	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet
Complete	The number of days that the available cash balance could cover O&M expenses without additional revenue;	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet
Complete	Annualized revenue requirement forecast for at least five years.	See Appendix A, Revenue Expense Summary Spreadsheet and report pp. 30

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	2. The Provider's asset management plan, including:	
	1. Inventory of essential assets and for each essential asset, without limitation, the following information:	
Complete	a. Asset type;	See City's approved Master Plan dated August 2024, which contains line by line descriptions of all data required in this section. All CIP, replacement and operating costs are folded into the City's budget and CIP estimates as used in this rate study.
Complete	b. Annual maintenance costs;	See 2.1.a
Complete	c. Year installed;	See 2.1.a
Complete	d. Vendor-specified useful life, if available;	See 2.1.a
Complete	e. Anticipated date of replacement;	See 2.1.a
Complete	f. Installation or replacement cost estimate;	See 2.1.a
Complete	g. Projected consequence of failure.	See 2.1.a
Complete	2. The provider's plan for replacement of essential assets.	See 2.1.a
Complete	**3. Proposed changes in rates should be based on achieving and maintaining a Debt Service Coverage Ratio of 1.1 or higher.**	Criteria is met by proposed rate plan. See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet which contains a Debt Coverage Calculation
Complete	**4. Include an explanation of the provider's chosen rate design;**	See report p. 36-39.
na	**5. Recommendations for any changes to the provider's operations, including a plan on how the changes should be implemented.**	No recommendations necessary.

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
Complete	6. Certification by the entity performing the rate study that such study complies with Ark. Code Ann. § 14-234-801 et. seq. and these Rules.	See report p. 41.
	7. Rate studies shall be provided to the Department at the time it is provided to Arkansas Legislative Audit under Ark. Code Ann. § 14-234-802(i).	
	8. The Commission may request further information necessary to determine a Provider's fiscal status, and Providers shall cooperate with the Commission's requests.	
	9. The Commission may waive any one or more requirement listed above, upon written request.	

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	V. Determination of Fiscal Distress	
	1. A provider will be in Fiscal Distress if the Provider:	
	a. Fails to obtain a Rate Study as required	
Does Not Fail	**b. Fails to implement the rates contained in the completed rate study within one 1 or 2 years if increased by 50% or more as provided under ACA 14-234-802©(2)(B)(ii)-(iii)**	City Council passed rate plan first reading on September 30 2025. Second and Third readings scheduled for October and November 2025.
Does Not Fail	c. Fails to Meet a debt Service Coverage Ratio	Water system meets/exceeds debt service coverage ratio requirements. See Table IV-4 and Appendix A, Revenue Expense Summary spreadsheet.
	2. A Provider may be determined to be in fiscal distress if the Provider	
	a. Does not comply with required training;	
	b. Fails to file an audit report or agreed-upon procedures	
Does Not Fail	**c. Fails to maintain unincumbered cash or cash equivalents in an amount equal to 1/12 of the total expenses from the most recent year**	Water system meets/exceeds ratio requirements. See Appendix A, Revenue Expense Summary
	d. Fails to adopt budget before the beginning of the fiscal year	
	e. Fails to make all required payments to the US Treasury, Arkansas Dept. of Finance and Admission, or Arkansas Dept. of Health	
	f. Fails to make any bond, loan or lease payment	
	g. Fails to comply with administrative orders of USEPA, ADOH or ADEQ	

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AGENDA ITEM HISTORY SHEET

ITEM TITLE	**AGENDA NO.** 11
Ordinance 2025-12	**AGENDA DATE:** 11/18/2025

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

This rate ordinance includes the REMOVAL of the 1 FTE to the wastewater department each year for 5 years. This ordinance will be getting it's first reading, and WSAC has recommended this ordinance to be adopted by Council as is. Ryan Bowman with Friday Firm drafed/reviewed the ordinance.

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

This ordninance reflects the rates that were most recently proposed in our water/wastewater rate study. Once the rate ordinance is adopted, the rate study will be turned into Natural Resources Division for approval. Act 925/605 requires the implementation of full cost pricing meaning we mst have rates that provide us with adequate revenue to continue operating the system at current level of service as well as completing our Council adopted wastewater capital improvment plan. The rates will allow us to be compliant with Act 925/605 and allow us to continue doing the upgrades needed for our system. The proposed 2026 budget numbers are reliant on our rates. If these rates are not implemented by January 1, 2026, we will have to do major adjustments to the budget to cover the shortfall in revenue which may result in the capital improvement plan projects as well as day to day oeprations being negatively affected.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Complete a first reading of this ordinance in November, allow for public hearing to be held during November's Council meeting, do 2nd and 3rd reading by title only, and adopt the ordinance in December to allow for implementation and review of the rate study before January 1st.

ORDINANCE NO. _____

AN ORDINANCE FIXING RATES FOR SERVICES RENDERED BY THE SEWER FACILITIES OF THE WATER AND SEWER SYSTEM OF THE CITY OF BRYANT, ARKANSAS; PRESCRIBING OTHER MATTERS RELATING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City of Bryant, Arkansas (the "City") owns and operates a water and sewer system (the "System"); and

WHEREAS, the City Council has determined that the rates charged for sewer services of the System should be increased;

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

Section 1. The following monthly rates and charges, which the City Council hereby finds and declares are fair, reasonable and necessary rates, are hereby fixed as rates to be charged for sewer services to be rendered by the System.

Monthly Sewer Rates. (a) For sewer service between January 1, 2026 and December 31, 2026, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2026 - December 31, 2026

For the first 2,000 gallons of water consumption per month or portion thereof	$21.53 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.148 per 100 gallons

(b) For sewer service between January 1, 2027 and December 31, 2027, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2027 - December 31, 2027

For the first 2,000 gallons of water consumption per month or portion thereof	$22.39 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.194 per 100 gallons

(c) For sewer service between January 1, 2028 and December 31, 2028, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2028 - December 31, 2028

For the first 2,000 gallons of water consumption per month or portion thereof	$23.28 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.242 per 100 gallons

(d) For sewer service between January 1, 2029 and December 31, 2029, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2029 - December 31, 2029

For the first 2,000 gallons of water consumption per month or portion thereof	$23.75 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.267 per 100 gallons

(e) For sewer service on and after January 1, 2030, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

On and After January 1, 2030

For the first 2,000 gallons of water consumption per month or portion thereof	$24.23 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.292 per 100 gallons

(f) Customers receiving sewer services to locations outside of City limits will be charged double the prevailing minimum charge.

(g) Each customer 65 years and older, with verification of age, shall receive a senior citizen discount of three dollars and eighty-one cents ($3.81), which shall be deducted from the monthly sewer bill.

(h) Customers receiving sewer services that require grinder pumps permitted, operated and maintained by the City will be charged a flat monthly surcharge in the amount of $12.95 in addition to charges for sewer usage.

Section 2. (a) On or before June 30, 2029 and on or before June 30 of each fourth (4th) year thereafter, the City shall engage a duly qualified rate analyst not in the regular employ of the City (an "Analyst") to review the then current water and sewer rates and make recommendations as to whether any rate increases are necessary to produce revenues sufficient to pay debt service on outstanding bonds secured by System revenues ("System Bonds"), provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.

(b) Beginning in 2026, the City, on or before June 30 of each year that an Analyst is not engaged pursuant to subsection (a) above, shall review the then current water and sewer rates to determine whether any rate increases are necessary to produce revenues sufficient to pay debt service on outstanding System Bonds, provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.

Section 3. None of the sewer services afforded by the System shall be furnished without a charge being made therefore. Any multi-unit that has installed a master meter will pay the Minimum Charge on each unit plus usage shown on the master meter.

Section 4. (a) All customers of the System shall be charged a monthly fee (the "System Infrastructure Fee") to be used solely for the repayment of System Bonds. The System Infrastructure Fee will be paid by all customers regardless of the amount of water used or wastewater discharged. All revenues derived from the System Infrastructure Fee shall be used solely for payment of debt service (principal, interest, and trustee fees and expenses) of System Bonds.

(b) The monthly System Infrastructure Fee for each mobile home, with or without a separate water meter, shall be as set forth in subsection (i) below.

(c) The monthly System Infrastructure Fee for each apartment, residential dwelling unit, with or without a separate water meter, shall be as set forth in subsection (i) below.

(d) The monthly System Infrastructure Fee for each new residential dwelling unit of any type, with or without a separate water meter, shall be as set forth in subsection (i) below.

(e) The monthly System Infrastructure Fee for each health care facility shall be based on meter size as set forth in subsection (j) below.

(f) The monthly System Infrastructure Fee for each State funded facility shall be based on meter size as set forth in subsection (j) below.

(g) The monthly System Infrastructure Fee for commercial establishments ("Commercial Establishments") shall be based on meter size as set forth in subsection (j) below.

Any additional unit without a separate water meter ("Additional Unit") shall be an amount set forth in subsection (i) below.

(h) The monthly System Infrastructure Fee for all other customers will be based on meter size as set forth in subsection (j) below.

(i) The System Infrastructure Fee for customers in subsections (b), (c), (d) and (g) with respect to Additional Units shall be as follows:

(1) January 1, 2026 – December 31, 2026: $10.00
(2) January 1, 2027 – December 31, 2027: $10.50
(3) January 1, 2028 – December 31, 2028: $11.03
(4) January 1, 2029 – December 31, 2029: $11.58
(5) On and after January 1, 2030: $12.16

(j) The System Infrastructure Fee for customers in subsections (e), (f), (g) with respect to Commercial Establishments and (h) shall be based on meter size as follows:

January 1, 2026 – December 31, 2026

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 10.00
1"	55.13
1 1/2"	110.25
2"	176.40
3"	352.80
4"	556.76
6" and 8"	1,113.53

January 1, 2027 – December 31, 2027

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 10.50
1"	57.88
1 1/2"	115.76
2"	185.22
3"	370.44
4"	584.60
6" and 8"	1,169.20

January 1, 2028 – December 31, 2028

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 11.03
1"	60.78
1 1/2"	121.55
2"	194.48
3"	388.96
4"	613.83
6" and 8"	1,227.66

January 1, 2029– December 31, 2029

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 11.58
1"	63.81
1 1/2"	127.63
2"	204.21
3"	408.41
4"	644.52
6" and 8"	1,289.04

On and After January 1, 2030

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 12.16
1"	67.00
1 1/2"	134.01
2"	214.42
3"	428.83
4"	676.75
6" and 8"	1,353.50

Section 5. The provisions of this Ordinance are separable and if a section, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.

Section 6. All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. It is hereby ascertained and declared that an emergency exists and this Ordinance being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in force from and after its passage.

PASSED: _____, 2025.

APPROVED:

_____
Mayor

ATTEST:

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of the City of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, adopted at a _____ session of the City Council of the City of Bryant, Arkansas, held at the regular meeting place in said City at 6:30 o'clock p.m., on the _____ day of _____, 2025, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal on this _____ day of _____, 2025.

_____
City Clerk

(SEAL)

2025 WATER AND WASTEWATER RATE STUDY
IMPACT OF ELIMINATION OF ADDITIONAL FTEs

November 2025



WILLDAN

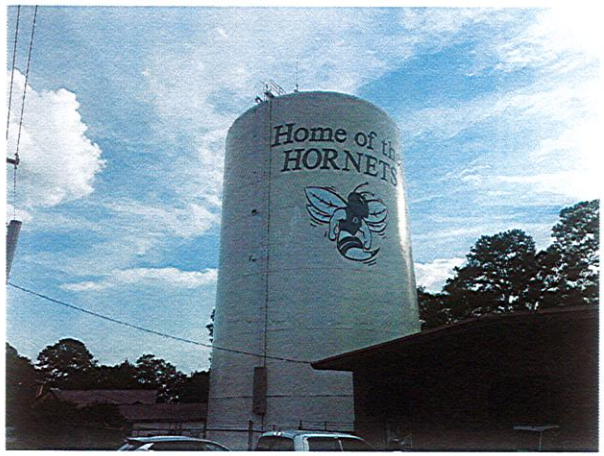
Updated: November 3 2025

PURPOSE OF ANALYSIS

- Current rate plan assumes the addition of one FTE per year in water department and one FTE per year in the wastewater department for each of the next five years

- Scenario II assumes no additional FTEs are added for either department

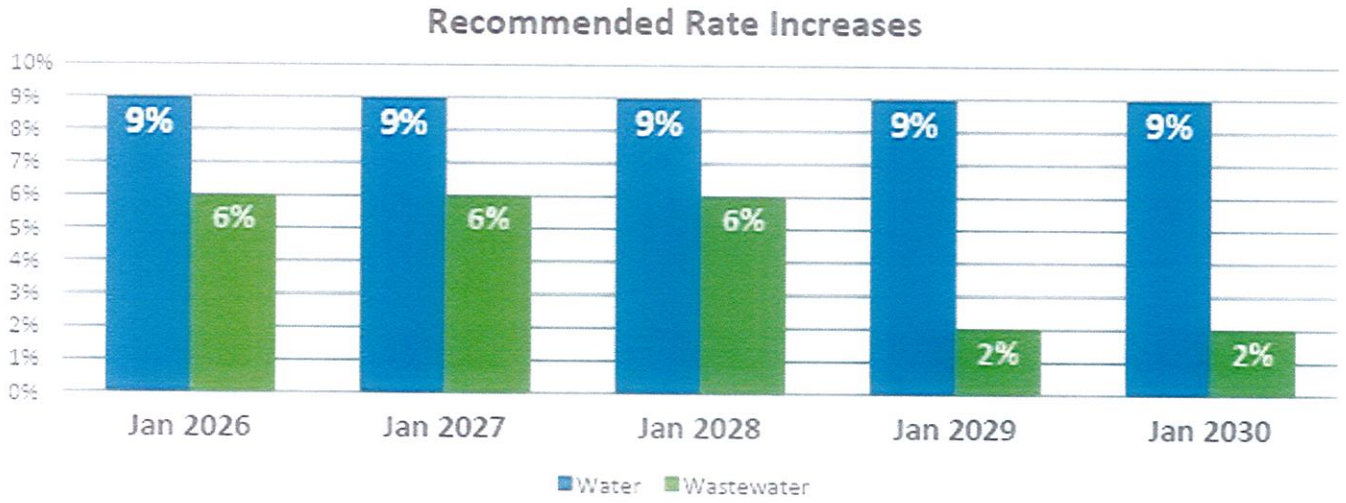
- NOTE: scenario does not analyze the operational reasonableness of eliminating the additional FTEs; just presents the impact on rates of the cost savings



RATE PROPOSAL | SCENARIO I – STATUS QUO – REDUCE WW FEE TO $10

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- One Time reduction in WW Infrastructure Monthly fee for residential customers to $10



SCENARIO I| WATER

WATER	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential and Non Residential						
Monthly Minimum Charge						
5/8"	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36
1"	21.80	23.76	25.90	28.23	30.77	33.54
1 1/2"	36.33	39.60	43.16	47.05	51.28	55.90
2"	72.65	79.19	86.32	94.08	102.55	111.78
3"	116.24	126.70	138.10	150.53	164.08	178.85
4"	217.96	237.58	258.96	282.26	307.67	335.36
6"	726.53	791.92	863.19	940.88	1,025.56	1,117.86
Volume Rate Per 100 Gal						
2,000 Above	0.698	0.761	0.829	0.904	0.985	1.074
Woodland Hills						
Monthly Minimum Charge (Rate set by CAW)	447.10	480.64	516.69	554.16	581.87	610.97
Volume Rate Per 1,000 Gal (Rate set by CAW)						
- Above	2.166	2.326	2.513	2.700	2.834	2.968

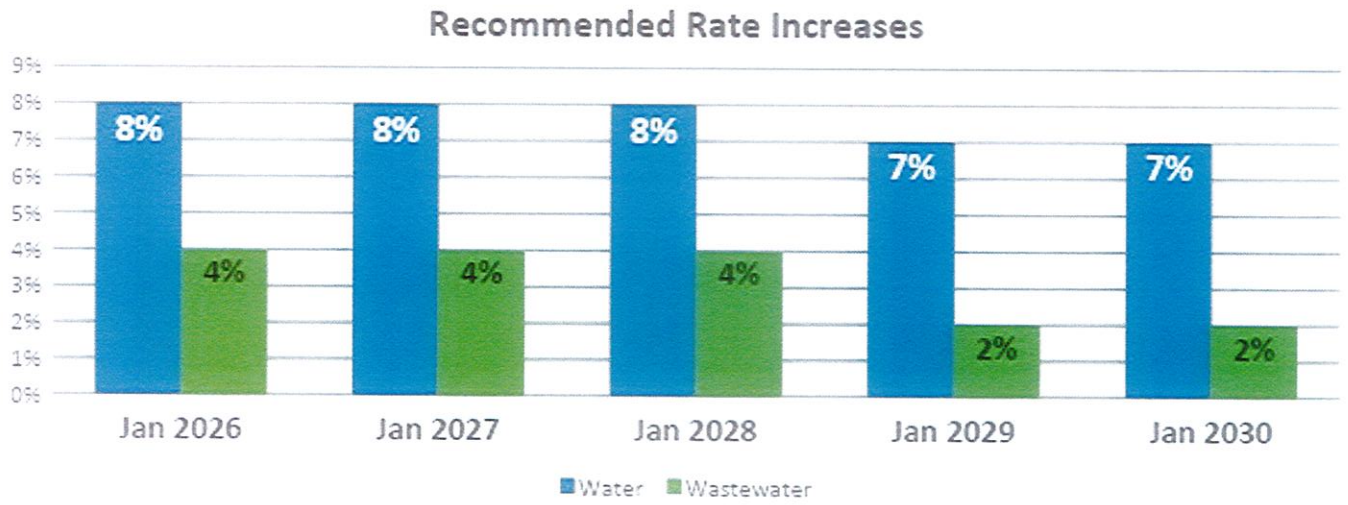
SCENARIO I| WASTEWATER

WASTEWATER		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

RATE PROPOSAL | SCENARIO II – ELIMINATE ADDITIONAL FTES

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- Maintains One Time reduction in WW Infrastructure Monthly fee for residential customers to $10



SCENARIO II| WATER

	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WATER						
Residential and Non Residential						
Monthly Minimum Charge						
5/8"	$ 14.53	$ 15.69	$ 16.95	$ 18.30	$ 19.58	$ 20.96
1"	21.80	23.54	25.43	27.46	29.38	31.44
1 1/2"	36.33	39.24	42.38	45.77	48.97	52.40
2"	72.65	78.46	84.74	91.52	97.92	104.78
3"	116.24	125.54	135.58	146.43	156.68	167.65
4"	217.96	235.40	254.23	274.57	293.79	314.35
6"	726.53	784.65	847.42	915.22	979.28	1,047.83
Volume Rate Per 100 Gal						
2,000 Above	0.698	0.754	0.814	0.879	0.941	1.007
Woodland Hills						
Monthly Minimum Charge (Rate set by CAW)	447.10	480.64	516.69	554.16	581.87	610.97
Volume Rate Per 1,000 Gal (Rate set by CAW)						
- Above	2.166	2.326	2.513	2.700	2.834	2.968

SCENARIO II| WASTEWATER

WASTEWATER		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.53	$ 22.39	$ 23.28	$ 23.75	$ 24.23
Volume Rate/100 Gal (2,000-Above)		1.104	1.148	1.194	1.242	1.267	1.292
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.06	$ 44.78	$ 46.57	$ 47.50	$ 48.45
Volume Rate/100 Gal		1.104	1.148	1.194	1.242	1.267	1.292
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0598	0.0622	0.0647	0.0660	0.0673
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

IMPACT ON MONTHLY CHARGES – WATER AND WASTEWATER

	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Water/Wastewater Monthly Charges						
2,000 Water/WW						
Scen I -- Status Quo	$ 50.98	$ 47.78	$ 51.02	$ 54.50	$ 57.23	$ 60.16
Scen II -- No FTEs	50.98	47.22	49.84	52.61	54.91	57.34
Difference	-	**(0.56)**	**(1.18)**	**(1.88)**	**(2.32)**	**(2.83)**
5,000 Water/WW						
With IF Fee	105.04	105.71	113.11	121.06	127.03	133.42
Without IF Fee	105.04	104.28	110.08	116.25	121.14	126.30
Difference	-	**(1.43)**	**(3.03)**	**(4.81)**	**(5.89)**	**(7.12)**
10,000 Water/WW						
With IF Fee	195.14	202.26	216.60	232.00	243.35	255.52
Without IF Fee	195.14	199.38	210.50	222.30	231.51	241.23
Difference	-	**(2.88)**	**(6.11)**	**(9.70)**	**(11.84)**	**(14.29)**

QUESTIONS & DISCUSSION

Disclosure

Willdan Financial Services ("Willdan") is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the United States Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB"). The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority. As part of its SEC registration Willdan is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving Willdan. Pursuant to MSRB Rule G-42, Willdan is required to disclose any legal or disciplinary event that is material to Client's evaluation of Willdan or the integrity of its management or advisory personnel. Willdan has determined that no such event exists. Copies of Willdan's filings with the United States Securities and Exchange Commission can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at: https://www.sec.gov/edgar/searchedgar/companysearch.html and searching for either Willdan Financial Services or for our CIK number which is 0001782739.

For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the municipality with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the municipality, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the municipality, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, unless formally engaged to provide such information.

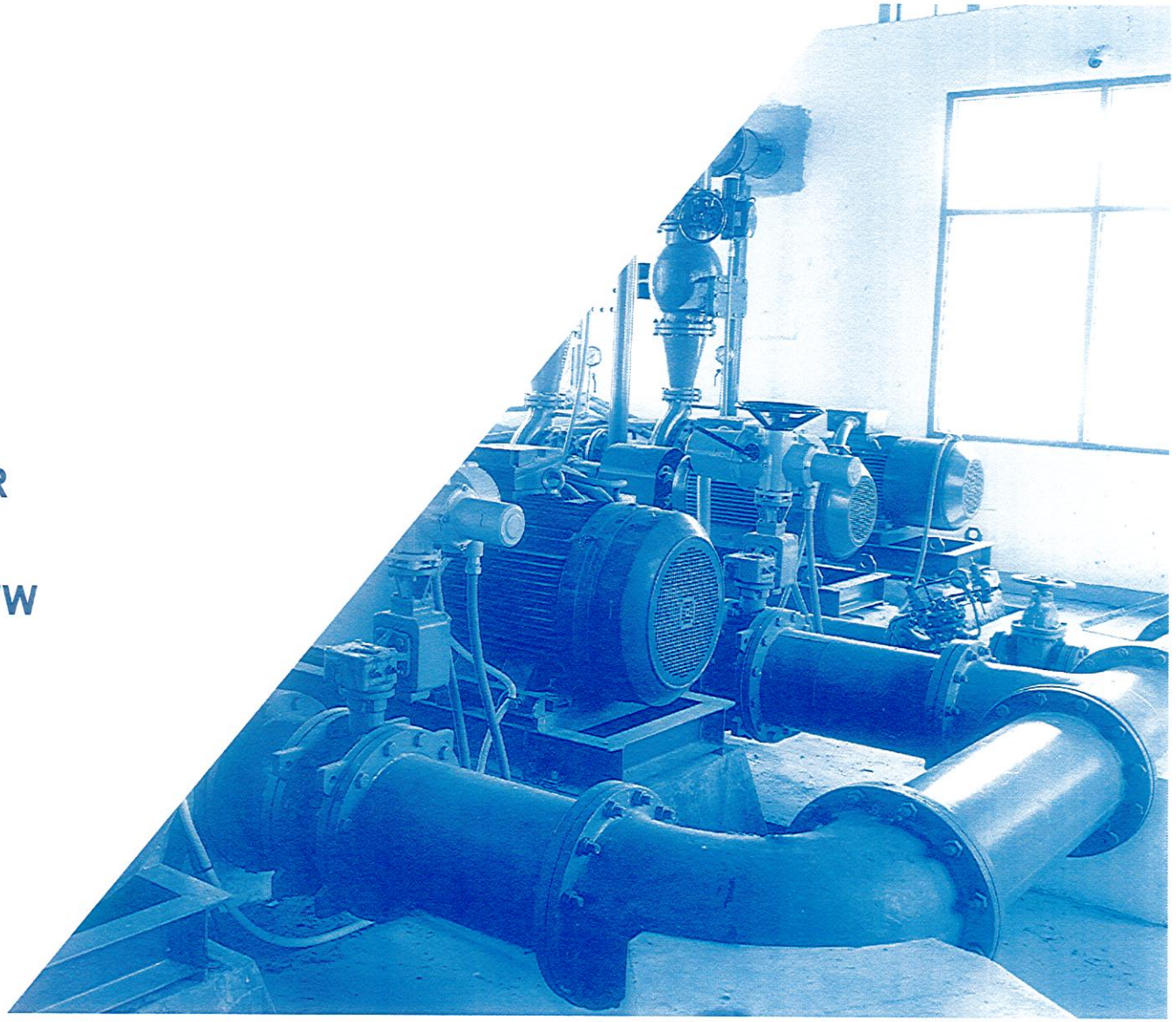
2025 WATER AND WASTEWATER RATE STUDY

IMPACT OF ELIMINATION OF WW INFRASTUCTURE CHARGE

October 2025

WILLDAN

Updated: October 3 2025



BENEFITS AND CHALLENGES OF ELIMINATING WW INFRASTRUCTURE FEE

Benefits

- Lesser increases for low volume wastewater customers
- Customers using 5,000 gallons or less per month will benefit

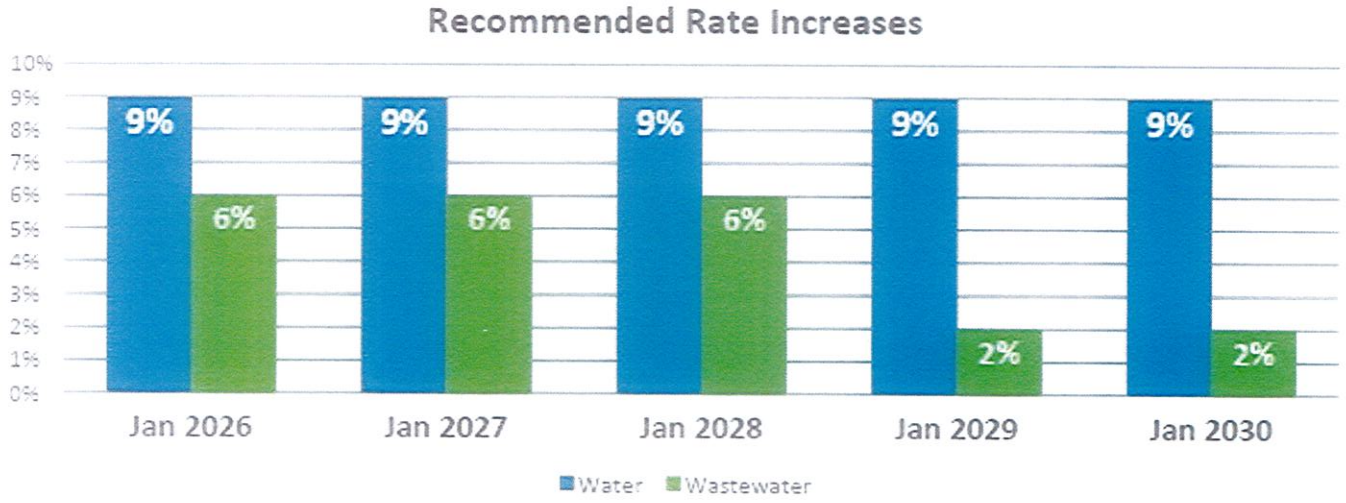
Challenges

- Significantly higher charges for high volume customers
- More cost recovered through volume charges instead of fixed charges – leads to less revenue certainty

RATE PROPOSAL | SCENARIO I – STATUS QUO

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- One Time $5 reduction in WW Infrastructure Monthly fee for residential customers



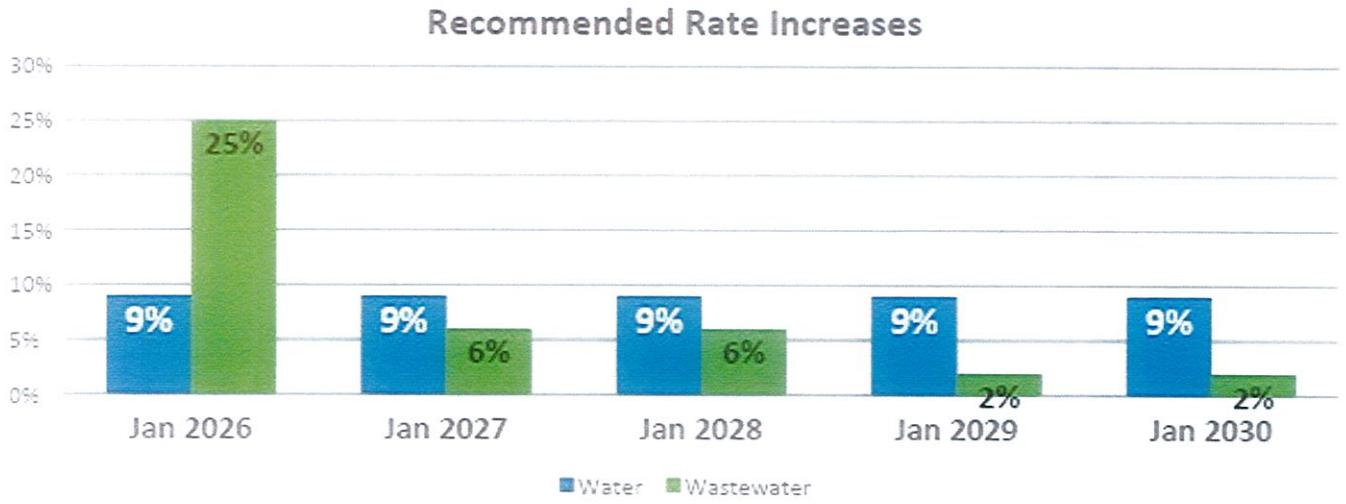
SCENARIO I| WASTEWATER

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

RATE PROPOSAL | SCENARIO II – ELIMINATE WW IF CHARGE

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- Elimination of WW Infrastructure Monthly fee for all customers



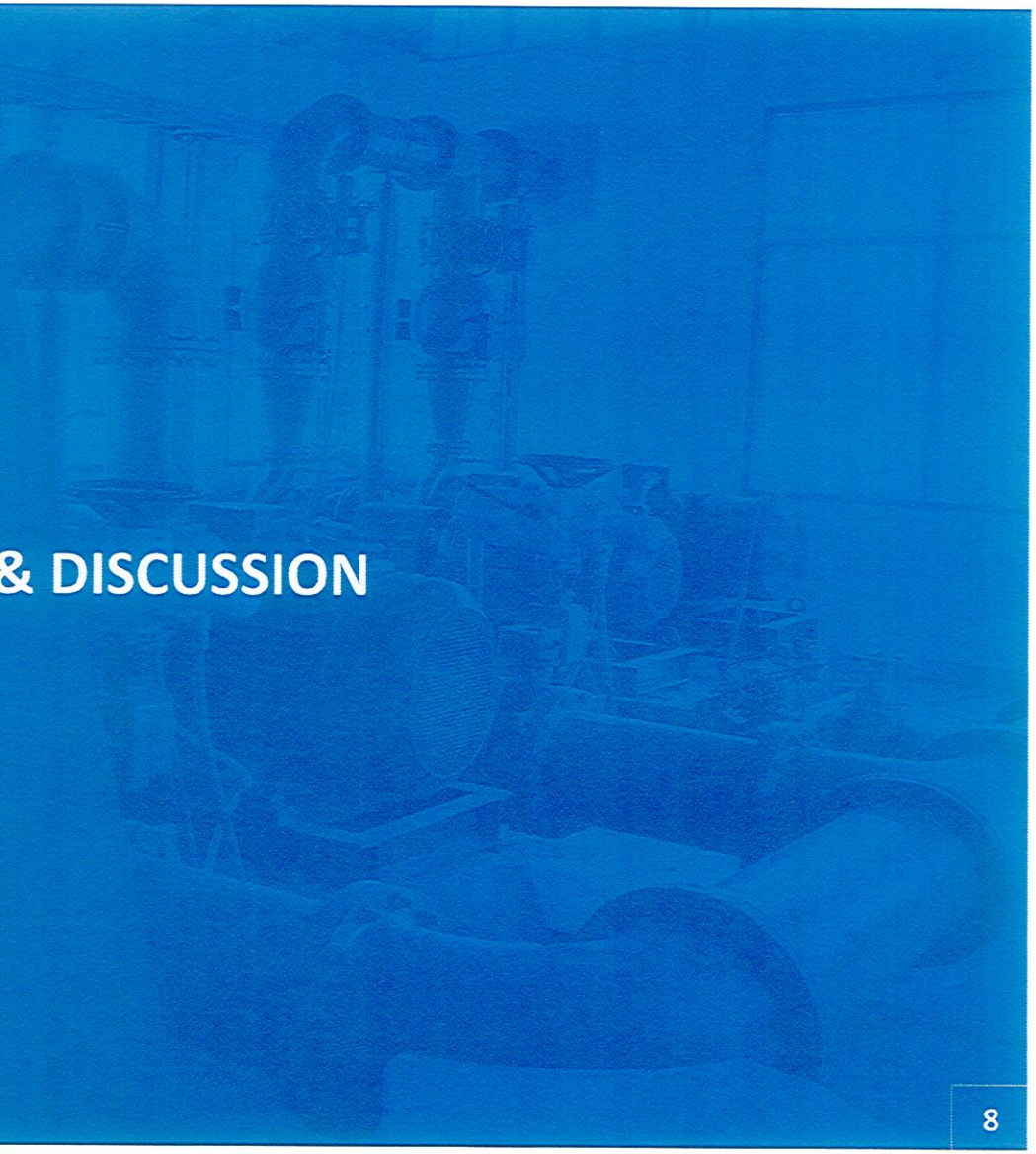
SCENARIO II | WASTEWATER

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 25.88	$ 27.43	$ 29.07	$ 29.65	$ 30.25
Volume Rate/100 Gal (2,000-Above)		1.104	1.380	1.463	1.551	1.582	1.613
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 51.75	$ 54.86	$ 58.15	$ 59.31	$ 60.50
Volume Rate/100 Gal		1.104	1.380	1.463	1.551	1.582	1.613
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0719	0.0762	0.0808	0.0824	0.0840
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ -	$ -	$ -	$ -	$ -
	1"	52.50	-	-	-	-	-
	1 1/2"	105.00	-	-	-	-	-
	2"	168.00	-	-	-	-	-
	3"	336.00	-	-	-	-	-
	4"	530.25	-	-	-	-	-
	6"	1,060.50	-	-	-	-	-
	8"	1,060.50	-	-	-	-	-

IMPACT OF RATE SCENARIOS ON COMBINED MONTHLY CHARGES

	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Wastewater Monthly Charges						
2,000 WW						
With IF Fee	$ 36.45	$ 31.94	$ 33.76	$ 35.68	$ 36.72	$ 37.81
Without IF Fee	36.45	25.88	27.43	29.07	29.65	30.25
Difference	-	(6.07)	(6.33)	(6.61)	(7.07)	(7.56)
5,000 WW						
With IF Fee	69.57	67.05	70.97	75.13	76.96	78.85
Without IF Fee	69.57	67.28	71.31	75.59	77.10	78.64
Difference	-	0.23	0.34	0.46	0.14	(0.20)
10,000 WW						
With IF Fee	124.77	125.56	132.99	140.87	144.02	147.25
Without IF Fee	124.77	136.28	144.45	153.12	156.18	159.30
Difference	-	10.71	11.46	12.25	12.16	12.06
20,000 WW						
With IF Fee	235.17	242.59	257.04	272.36	278.14	284.05
Without IF Fee	235.17	274.28	290.73	308.18	314.34	320.63
Difference	-	31.69	33.69	35.82	36.20	36.58

QUESTIONS & DISCUSSION



Disclosure

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For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the municipality with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the municipality, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the municipality, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, unless formally engaged to provide such information.

MEMORANDUM OF UNDERSTANDING
Between the City of Bryant, Arkansas and H and H Real Estate Holdings, LLC

This Memorandum of Understanding ("MOU") is entered into as of this ___ day of _____, 2025, by and between the **City of Bryant, Arkansas** (hereinafter referred to as "the City") and **H and H Real Estate Holdings, LLC** (hereinafter referred to as "H&H").

1. Purpose

The purpose of this MOU is to outline the mutual understanding and agreement between the City and H&H regarding the conveyance of approximately ten (10) acres of undeveloped land owned by H&H to the City, in exchange for the City's commitment to design and construct a public street providing an additional access route from Bishop Park to the adjacent subdivision owned and/or developed by H&H.

2. Property Description

H&H agrees to convey to the City of Bryant approximately ten (10) acres of undeveloped land located in Bryant, Saline County, Arkansas.

- The exact legal description and survey of the property will be determined prior to execution of the formal conveyance documents.
- The property will be transferred to the City by Warranty Deed, free and clear of all liens and encumbrances.

3. City's Responsibilities

The City of Bryant agrees to:
a. Design and construct a public street providing additional access from Bishop Park to the subdivision owned by H&H.
b. Complete all necessary permitting, engineering, and construction oversight related to said street.
c. Assume ownership and maintenance responsibilities for the completed public street as part of the City's transportation infrastructure.

4. H&H's Responsibilities

H&H agrees to:
a. Convey the ten (10) acres of undeveloped land described above to the City upon approval of final engineering plans for the street project.
b. Provide reasonable cooperation, access, and coordination with the City during the design and construction phases.

5. Terms and Conditions

- This MOU represents the intent of both parties to proceed in good faith toward the completion of the exchange described herein.
- A **formal Development Agreement and Deed of Conveyance** will be executed upon approval by the Bryant City Council.
- Nothing in this MOU shall be construed to create a binding contractual obligation beyond the intent to proceed toward final agreements, pending all required legal and council approvals.

6. Effective Date and Duration

This MOU shall become effective upon execution by both parties and shall remain in effect until superseded by a formal Development Agreement or until terminated by mutual written consent.

7. Signatures

CITY OF BRYANT, ARKANSAS
By: _____
Chris Treat, Mayor
Date: _____

H AND H REAL ESTATE HOLDINGS, LLC
By: _____
Name: _____
Title: _____
Date: _____

AGENDA ITEM HISTORY SHEET

ITEM TITLE
Ordinance 2025-16 CPRG

AGENDA NO. 14

AGENDA DATE: 11/18/2025

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

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

In 2025, the City of Bryant applied for construction funding through Metroplan's STBG program and was awarded $1,760,000 under the Climate Pollution Reduction Grant (CPRG) program instead. The funds will support construction, inspection, and project management for the Bryant Parkway Trail project.

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

The CPRG program, administered by Metroplan through the EPA, supports projects that reduce greenhouse gas emissions through sustainable transportation infrastructure such as bicycle and pedestrian trails. Acceptance of this funding requires the City to adopt a preservation ordinance to retain ownership of the Bryant Parkway Trail until at least 2050, ensuring the trail remains in public use and good condition throughout the federal retention period.

Approval of this ordinance authorizes the City to accept the CPRG award, execute necessary agreements, and proceed with project implementation. The emergency clause allows the City to begin work and meet critical grant deadlines for funding obligation and project initiation.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Adopt the ordinance authorizing the City to accept the Metroplan CPRG for the Bryant Parkway Trail, preserve the trail through 2050, and declare an emergency to meet critical grant deadlines.

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE CITY OF BRYANT TO ACCEPT THE METROPLAN CLIMATE POLLUTION REDUCTION GRANT FOR THE BRYANT PARKWAY TRAIL, TO PRESERVE THE TRAIL UNTIL 2050, COMPLY WITH GRANT REQUIREMENTS, AND DECLARING AN EMERGENCY.

WHEREAS, Metroplan received an EPA Climate Pollution Reduction Grant (CPRG) to support projects that reduce greenhouse gas emissions, including pedestrian and bicycle trail networks;

WHEREAS, the City of Bryant has been awarded $1,760,000.00 over five (5) years to implement the Bryant Parkway Trail project;

WHEREAS, the City agrees to complete the project in accordance with all grant requirements, federal, state, and local laws, including reporting, monitoring, and recordkeeping;

WHEREAS, the City agrees to retain total, direct control of the Bryant Parkway Trail until at least 2050 and will not, without EPA approval: sell, transfer, or abandon the trail, change the intended use, make significant alterations to grant-funded improvements; or cease maintenance or operation due to obsolescence;

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

SECTION 1: The City is authorized to accept CPRG funds and implement the Bryant Parkway Trail project.

SECTION 2: Mayor Chris Treat is authorized to execute all agreements, contracts, and related documents required to carry out the project.

SECTION 3: The City shall retain control of the trail as described above until at least 2050 and comply with all grant obligations.

SECTION 4: If any part of this Ordinance is invalid, the remainder shall remain in effect.

SECTION 5: Any conflicting ordinances are repealed to the extent of the conflict.

SECTION 6. EMERGENCY CLAUSE: It is hereby found and declared that an emergency exists so the City may begin project implementation and meet grant deadlines. This Ordinance shall take effect immediately upon passage.

PASSED AND APPROVED this 18th day of November, 2025.

ATTEST:

_____
Mark Smith, City Clerk

(SEAL)

APPROVED:

_____
Chris Treat, Bryant Mayor