



**Bryant City Council
Regular Meeting**
February 28th, 2017
Boswell Municipal Complex - City Hall Courtroom

AGENDA

INVOCATION

CALL TO ORDER

Approval Of Minutes

Approval of Minutes for January 31st, 2017 Regular Council Minutes.

Documents:

[January 31 2017 MINTUES.pdf](#)

COMMITTEE And COMMISSION REPORTS

PLEDGE OF ALLEGIANCE

ANNOUNCEMENTS And PRESENTATIONS

DEPARTMENT REPORTS

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

PUBLIC COMMENTS

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

OLD BUSINESS

NEW BUSINESS

Finance

Finance Department Presenter Joy Black - Finance Director

1. Presentation and Approval of the 2017 January Year to Date City Financial Report (see attachment)

2. Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve month period beginning January 1, 2017 and ending December 31, 2017 (see attachment)

3. Presentation and Approval of the 2015 Water/Wastewater Audit from JWCK Firm (see attachment)

Documents:

[JANMTDREP.pdf](#)
[BUDADJFEB.pdf](#)
[WWWAUDREP.pdf](#)

Human Resources

Job Descriptions for Approval:

Planning - Charlotte Rue Presenting

4. Resolution - Resolution Regarding an updated position description and compensation plan for the City of Bryant - Assistant Planning Director/Grants Coordinator

Admin - Charlotte Rue Presenting

5. Resolution - Resolution regarding an updated position description and compensation plan for the City of Bryant - Custodian/Maintenance/Groundskeeper

Policy Change for Fire Department:

6. Resolution - Resolution to amend the current Sick Leave policy regarding Firefighter sick leave payout upon death or retirement.

Documents:

[Resolution - Assistant Planning Director - Grants Coordinator.pdf](#)
[Asst Planning Director-Grants - Prop 2017.pdf](#)
[Resolution - Custodian-Maintenance-Groundskeeper.pdf](#)
[Custodian-Maint.-Grounds Keeper Proposed 2017.pdf](#)
[Resolution - Firefighter retirement payout.pdf](#)
[Fire Department Sick leave - currently.pdf](#)

Legal Department

Presenter- Chris Madison, Staff Attorney

7. A Resolution In Support of the Bryant School District Millage Vote To Be Held On March 14, 2017.

Documents:

[ResMillageSupport2017.pdf](#)

Planning Department

Presenter - Truett Smith, Chris Madison, and Joy Black

8. Ordinance - An Ordinance authorizing waiving of competitive bidding and authorizing the Mayor to execute an agreement with Buxton Company as part of the analytics underlying the Comprehensive Growth Plan; and for other purposes

Presenter - Truett Smith, James Walden

9. Ordinance - An Ordinance adopting the master transportation plan - Walk, Bike, Drive: Bryant

Documents:

[2017 Ord waive bidding buxton.pdf](#)
[WalkBikeDriveBryantOrdinance.pdf](#)
[WalkBIKEDrive - BPP1.pdf](#)
[WalkBIKEDrive - MSP1.pdf](#)
[Walk, Bike, Drive - Bryant - UPDATED DRAFTSM2.pdf](#)

Public Works Department - Water/Wastewater

Presenter Mark Grimmett, Public Works Director

10. Ordinance - An Ordinance to establish policies and fees for termination and re-connection of Water and Wastewater services of the City of Bryant, Arkansas

11. Ordinance - An Ordinance amending Ordinance No. 2015-4 Regarding the establishment for rates for services rendered by the Water and Wastewater system of the City of Bryant, Arkansas

Documents:

[2017 Ord establish termination and reconnect fees.pdf](#)
[OrdAmdOrd 2015-4 Section 8.pdf](#)

MAYOR COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

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

Bryant City Council
Regular Meeting
January 31st, 2017
Boswell Municipal Complex-City Hall Courtroom

UNAPPROVED MINUTES

- **CALL TO ORDER** - by Grant Morehead from Hurricane Elementary at 7:04 pm
- **INVOCATION** - Alderman Billingsley
- **PLEDGE OF ALLEGIANCE**

ROLL CALL: Present: Alderman Higginbotham, Billingsley, Miller, Henson, Permenter, Roedel, Scott,
Absent: Alderman Gladden

Approval of Minutes

Approval of the Minutes for December 20th 2016, Regular City Council meeting and the 2017 Special City Council Meeting on January 3rd.

Motion to approval both with a correction to Decembers 20th, 2016 Parks Department voting, Alderman Roedel voted for adoption not against, by Alderman Billingsley seconded by Alderman Higginbotham. Voice vote 7 yeas and 1 nay – Alderman Gladden.

COMMITTEE and COMMISSION REPORTS

NONE

ANNOUNCEMENTS and PRESENTATIONS

State of The City Address Mayor Jill Dabbs Presenting

Bryant Fire Department Presenter: JP Jordan, Fire Chief

- Retirement Presentation for Lt Daniel Weger.
- Recognize the 2016 Firefighter of the Year and the Lifesaver Awards.
- Proclamation – Kindness Week Hurricane Elementary – presenters Jaylo Marks and Comlee Billingsley.

DEPARTMENT REPORTS

- Executive Report on the Bond Update: Presenter - Mayor Jill Dabbs
- Public Works Department - Director Mark Grimmitt

Motion to approve the sale of old equipment 2 items over \$6000.00 one item under \$6000.00, by Alderman Roedel, seconded by Alderman Permenter. Voice vote: 7 yeas and 1 nay – absent Alderman Gladden. Passed.

PUBLIC COMMENTS

NONE

OLD BUSINESS

NONE

NEW BUSINESS

Finance Department Presenter- Joy Black Finance Director

Presentation and Approval of the 2016 December Year to Date City Financial.

Motion to approve by Alderman Higginbotham, seconded by Alderman Miller. Voice vote 7 yeas and 1 nay – absent - Alderman Gladden. Passed

Resolution - A Resolution Providing for the Adoption of an Amended Budget for the City of Bryant for the twelve - month period beginning January 1, 2016 and ending December 31, 2016.

Motion to approve by Alderman Billingsley, seconded by Alderman Higginbotham. Voice vote 7 yeas and 1 nay – absent - Alderman Gladden. Passed **RESOLUTION 2017- 2**

Human Resources Charlotte Rue Presenting, Human Resources Director

Job Descriptions for Approval:

Parks - Charlotte Rue/Chris Treat Presenting

Resolution - Resolution regarding an updated position description and compensation plan for the City of Bryant - Assistant Aquatics Coordinator.

Motion to approve by Alderman Roedel, seconded by Alderman Permenter. Voice vote 7 yeas and 1 nay – absent Alderman Gladden. **RESOLUTION 2017- 3**

Public Works - Charlotte Rue/Mark Grimmitt Presenting

Resolution - Resolution regarding an updated position description and compensation plan for the City of Bryant - Wastewater Pumps and Controls Manager.

Motion to approve by Alderman Roedel, seconded by Alderman Permenter. Voice vote 7 yeas and 1 nay – absent Alderman Gladden. **RESOLUTION 2017- 4**

Resolution - Resolution regarding added head count to the Construction/Project Coordinator position.

Motion to approve by Alderman Roedel, seconded by Alderman Permenter. Voice vote 7 yeas and 1 nay – absent Alderman Gladden. **RESOLUTION 2017- 5**

Parks Department Presenter: Chris Treat, Parks Director

Central Arkansas Soccer Club Use Agreement - recommended by Parks Committee

Motion to approve by Alderman Higginbotham, seconded by Alderman Billingsley. Voice vote 7 yeas and 1 nay – absent Alderman Gladden. Passed

Planning Department Presenter - Truett Smith, Assistant Planning Director

Ordinance - Emergency Clause - An Ordinance Vacating a Water and Sewer Easement Within the Benjamin Grove Subdivision and Declaring an Emergency.

Motion to suspend the first, second and third reading and read by title only, by Alderman Higginbotham, seconded by Alderman Miller. Voice vote 7 yeas and 1 nay – absent Alderman Gladden. Ordinance read by Clerk Ashcraft. Passed **ORDINANCE 2017-1**

Motion made to ADOPT by Alderman Roedel, seconded Alderman Permenter. Roll call vote. 7 yeas and 1 nay – absent Alderman Gladden. Passed

Motion made to approve the Emergency Clause by Alderman Henson, seconded by Alderman Miller. Roll call vote: 7 yeas and 1 nay – absent Alderman Gladden. Passed

Motion made to add and item to the agenda by Alderman Roedel, seconded by Alderman Miller. Voice vote; 7 yeas and 1 nay – absent Alderman Gladden.

Presenter- Staff Attorney Chris Madison

Alcoa Road Project:

Bryant highway change approved by the Highway Department Rejected by Benton.

Motion to approve for Attorney Madison to go forward legally regarding this change to be made. Highway department has already approved this change which will save Bryant \$2.5 million. Benton has rejected this change even though approved by Highway Department and is in the Bryant City Limits, by Alderman Roedel, seconded by Alderman Billingsley. Voice vote 7 yeas and 1 nay – absent – Alderman Gladden. Passed.

MAYOR COMMENTS

Mayor - Announced that Alderman Gladden was absent tonight because he and his wife are delivering a new baby girl.

COUNCIL COMMENTS

NONE

ADJOURNMENT

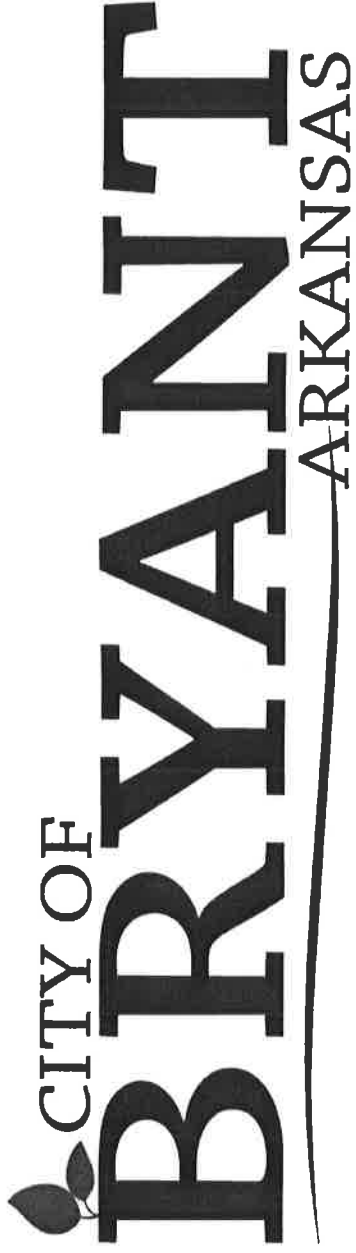
Motion to adjourn Alderman Higginbotham, seconded by Alderman Henson. Voice vote- Motion carried.

Time: 8:11pm

Mayor Jill Dabbs

ATTEST

Clerk Sue Ashcraft



Financial Report

January 2017



General - Executive Summary Revenue & Expenditures

January 2017

	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	12,839,913	12,839,913	1,080,694	-	-	-	-	-	-	-	-	-	-	-	1,080,694	(11,759,219)	11,759,219
Administration	5,067,750	5,067,750	413,210	-	-	-	-	-	-	-	-	-	-	-	413,210	(4,654,540)	4,654,540
POD	7,100	7,100	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,100)	7,100
Animal Control	446,500	446,500	36,477	-	-	-	-	-	-	-	-	-	-	-	36,477	(412,023)	412,023
Court	704,900	704,900	84,106	-	-	-	-	-	-	-	-	-	-	-	84,106	(620,794)	620,794
Parks	2,173,688	2,173,688	205,296	-	-	-	-	-	-	-	-	-	-	-	205,296	(1,968,372)	1,968,372
Fire	2,676,950	2,676,950	217,096	-	-	-	-	-	-	-	-	-	-	-	217,096	(2,459,854)	2,459,854
Police	1,477,000	1,477,000	88,317	-	-	-	-	-	-	-	-	-	-	-	88,317	(1,388,683)	1,388,683
Code	284,045	284,045	36,193	-	-	-	-	-	-	-	-	-	-	-	36,193	(247,852)	247,852
Total Revenues	12,839,913	12,839,913	1,080,694												1,080,694	(11,759,219)	11,759,219
Expenditures:																	
General	13,360,891	13,360,891	992,373	-	-	-	-	-	-	-	-	-	-	-	992,373	12,378,518	12,378,518
Administration	1,053,143	1,053,143	41,913	-	-	-	-	-	-	-	-	-	-	-	41,913	1,011,230	1,011,230
POD	395,403	395,403	24,655	-	-	-	-	-	-	-	-	-	-	-	24,655	370,747	370,747
Animal Control	459,692	459,692	24,925	-	-	-	-	-	-	-	-	-	-	-	24,925	434,767	434,767
Court	428,985	428,985	30,386	-	-	-	-	-	-	-	-	-	-	-	30,386	398,599	398,599
Parks	2,460,471	2,460,471	151,866	-	-	-	-	-	-	-	-	-	-	-	151,866	2,308,604	2,308,604
Fire	3,801,032	3,801,032	321,546	-	-	-	-	-	-	-	-	-	-	-	321,546	3,479,486	3,479,486
Police	4,430,065	4,430,065	364,963	-	-	-	-	-	-	-	-	-	-	-	364,963	4,065,083	4,065,083
Code	335,100	335,100	22,099	-	-	-	-	-	-	-	-	-	-	-	22,099	313,001	313,001
Total Expenditures	13,360,891	13,360,891	992,373												992,373	12,378,518	12,378,518
Excess (Deficit) of Revenues over Expenditures	(520,978)	(520,978)	96,321												96,321		

Street - Executive Summary Revenue & Expenditures

	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	Favorable (Unfavorable) Variance	Annual Budget Remaining
Revenues:																	
Street	2,686,550	2,686,550	213,268	-	-	-	-	-	-	-	-	-	-	-	213,268	(2,473,282)	2,473,282
Total Revenues	2,686,550	2,686,550	213,268												213,268	(2,473,282)	2,473,282
Expenditures:																	
Street	4,992,968	4,992,968	123,966	-	-	-	-	-	-	-	-	-	-	-	123,966	4,869,002	4,869,002
Total Expenditures	4,992,968	4,992,968	123,966												123,966	4,869,002	4,869,002
Excess (Deficit) of Revenues over Expenditures	(2,306,418)	(2,306,418)	89,302												89,302		



Water/Wastewater - Executive Summary Revenue & Expenditures

January 2017

Revenue:	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
R50 Sales of Services	7,611,539	7,611,539	\$ 648,886.98												648,887	(6,962,652)	6,962,652
R60 Miscellaneous Rev	100,500	100,500	\$ 15,017.90												15,018	(85,482)	85,482
R62 Intergovernmental	5,000	5,000	\$1,100,053.20												1,100,053	1,092,053	(1,092,053)
R66 Sale of Equipment	0	0													0	0	0
Total Revenues	7,717,039	7,717,039	1,763,958	0	125	0	0	0	0	0	0	0	0	0	1,764,083	(5,952,956)	5,952,956
Expenditures:																	
E01 Personnel Cost	1,705,412	1,705,412	\$ 130,125.21												130,125	1,575,287	1,575,287
E10 Building & Ground Exp	418,200	418,200	\$ 29,036.41												29,036	389,164	389,164
E20 Vehicle Expense	108,900	108,900	\$ 2,550.82												2,551	106,349	106,349
E30 Supply Expense	1,568,200	1,568,200	\$ 103,847.56												103,848	1,464,352	1,464,352
E40 Operations Expense	770,500	770,500	\$ 36,052.75												36,053	734,447	734,447
E55 Professional Services	129,500	129,500	\$ 1,522.60												1,523	127,977	127,977
E60 Miscellaneous	182,895	182,895	\$ 24.30												24	182,871	182,871
E62 Intergovernmental	1,015,000	1,015,000	\$1,214,312.52												1,214,313	(199,313)	(199,313)
E64 Reimbursement	0	0													0	0	0
E72 Bond Expense	678,000	678,000	\$ 49,419.13												49,419	628,581	628,581
E80 Fixed Assets	7,004,000	7,004,000	\$ 45,178.31												45,178	6,958,822	6,958,822
E85 Interest Expense	350,000	350,000	\$ 33,119.96												33,120	316,880	316,880
Total Expenditures	13,930,607	13,930,607	1,645,190	0	0	0	0	0	0	0	0	0	0	0	1,645,190	12,285,418	12,285,418

Excess (Deficit) of Revenues over Expenditures	Annual Budget	YTD Budget	January	February	March	April	May	June	July	August	September	October	November	December	Actual YTD Total	YTD Favorable (Unfavorable) Variance	Annual Budget Remaining
Excess (Deficit) of Revenues over Expenditures	(6,213,568)	(6,213,568)	118,769	0	125	0	0	0	0	0	0	0	0	0	118,894	(6,094,674)	6,094,674
Rev over Exp w/out Fixed Assets	790,432	790,432	163,947	0	125	0	0	0	0	0	0	0	0	0	164,072	(626,535)	626,535
%	10%	10%	9%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	9%		



Cash Reserves

January 2017

Reviewed 3.2.16

120 days cash = \$4M

Funds:	Operating Acct	Days
001	4,341,144	
002	1,070,986	
003	968,145	
005	966,340	
020	22,220	
045	6,189	
050	3,217	
055	49,640	
060	1,939	
	7,429,820	223
	(126,161)	-4
	(108,974)	-3
	7,194,685	216

Springhill Fire Department
Emergency Telephone Service

Street	Capital	Stormwater: \$500,000 - \$430K Projects
Funds:		
120 days cash = \$935K		
080	1,465,613	\$70 Vehicles
005	813,590	\$285K Equipment
	2,279,202	\$722 Infrastructure
	2,748,000	\$1.241 Projects
		\$841K Alcoa
		\$400K Heart of Bryant

Springhill Fire Department Summary

Beginning Balance (as of January 1, 2017)	\$ 126,161	\$ 107,474
2016 Revenue (Act 001-0510-4152)	\$ -	\$ 1,500
2016 Expenses (Act 001-0510-5XXX all)	\$ -	\$ -
Current Balance as of this report ending date	\$ 126,161	\$ 108,974

Emergency Telephone Service

Beginning Balance (as of January 1, 2017)	\$ 107,474
2016 Revenue (Act 001-0610-4650)	\$ 1,500
2016 Expenses (Act 001-0610-5650)	\$ -
Current Balance as of this report ending date	\$ 108,974

Designated Tax Fund Summary

Administration	\$ 81,784
Animal Control	\$ 152,456
Parks	\$ 36,476
Fire	\$ 240,259
Police	\$ 455,365
Street	\$ 813,590
Total	\$ 1,779,929



Water .Wastewater Cash Reserves

January 2017

Reviewed 10/19/16
 120 days cash = \$2.3M

Funds:

500	Revenue Fund	6,832,588
510	Operating Fund	726,980
		7,559,568
		394

Reserved - Fixed Assets Vehicles	510-0900-5808	69,000	2
Reserved - Fixed Assets Infrastructure	510-0900-5816	1,653,000	37
Reserved - Fixed Assets Equipment	510-0900-5821	130,000	3
Reserved - Fixed Assets DeGray Agree	510-0900-5822	95,000	2
Reserved - Fixed Assets Vehicles	510-0950-5808	119,000	3
Reserved - Fixed Assets Equipment	510-0950-5810	363,000	8
Reserved - Fixed Assets Infrastructure	510-0950-5816	2,025,000	45
Reserved - Dewatering Facility	510-0950-5819	2,550,000	57
		7,004,000	156
Difference			239

	001	002	003	005	010	020	030	031	045	050	051	055	060	061	062	066	068
	General Fund	Sales Tax Fund	Franchise Fees	Designated Tax Fund	Electronic Fund	Animal Control Donation	Act 1256 of 1995	Act 1809 of 2001	Park 1/8 Sales Tax O&M	Fire Donation	Act 833 of 1991	Fire 3/8 Sales Tax	Police Donation	Act 918 of 1983	Act 988 of 1991	Federal Drug Control	State Drug Control
REVENUE																	
Taxes - Sales	3,923	349,214		349,214					487			130,955					
Taxes - Property	53,246																
Licenses Permits & Fees	33,855																
Membership Fees	68,368																
Rental Fees	20,626																
Park Program Fees	17,776																
Fines & Forfeitures	38,656						27,618	2,504						1,343	923		
Sales of Services	10,140		118,681														
Miscellaneous Rev	2,647																
Intergovernmental	776,229																
Reimbursement	44,730																
Sale of Equipment										289							
Donation Revenue	3,151												89				
Grant Revenue	7,167																
Bond Revenue	180																
Sponsorships																	
Interest Revenue	1,080,694	349,260	118,723	349,292	0	1	27,618	2,506	489	289	1	130,958	89	1,343	923	0	0
Total Revenue		46	41	78		1		3	2	0	1	3	0	1	0	0	0
Expense																	
Personnel Cost	851,139																
Building & Ground Exp	40,437						395										
Vehicle Expense	12,175																
Supply Expense	5,007																
Operations Expense	26,613						27,223										
Professional Services	10,398																
Miscellaneous	8,128							2,011	43,417			130,167				2,510	25
Intergovernmental																	
Reimbursement																	
Contract/Don Expense																	
Grant Expense																	
Bond Expense																	
Fixed Assets	13,969											14,255					
Interest Expense	14,508											403					
Construction Projects																	
Total Expense	982,373	322,750	89,278	347,000	0	0	27,618	2,011	43,417	0	0	144,825	0	0	0	2,510	25
Change in Fund																	
Balance/Net Position	98,321	26,510	29,444	2,292	1	1	0	496	(42,928)	289	1	(13,866)	89	1,343	923	(2,510)	(25)
Beginning Fund	4,242,823	1,044,476	938,701	1,777,637	167,068	7,987	1	64,706	49,117	2,928	23,372	63,506	1,849	16,148	7,170	4,854	13,031
Ending Fund	4,341,144	1,070,986	968,145	1,779,929	167,068	7,988	1	65,202	6,189	3,217	23,373	49,640	1,939	17,492	8,093	2,344	13,007
Balance/Net Position																	
End Bank Bal	4,543,872	1,070,985	1,020,360	1,779,929	380,392	22,220		67,212	5,702	3,216	23,371	49,640	1,938	17,491	8,093	2,343	13,007
OutStand Checks	197,449		52,216		296,858			2,011									
Dep in Transit	(9,010)								(43,652)								
GL on Bank Recon	4,355,432	1,070,985	968,144	1,779,929	83,534	22,220	0	65,202	49,354	3,216	23,371	49,640	1,938	17,491	8,093	2,343	13,007
Other Bal Sheet Items	14,288	(1)	(1)	1	(83,534)	14,231	(1)	(0)	43,164	(1)	(2)	0	(0)	(0)	(0)	(0)	0

	080	110	111	112	113	114	140	147	157	165	185	186	187	188	500
	Street Fund	Special Redemp Fund	Series 2016B Cost of Issuance	Series 2016A Cost of Issuance	Debt Service Reserve	Bond Fund	Park Bond 2006 DS	Park&Rec Const Fund	Fire Const Fund	Police Fleet	Street Bond 2016 DS	Street Bond 2016 DSR	Stre Const Fund	Street Bond 2016 Construction	Revenue Water
REVENUE															
Taxes - Sales	30,277														
Taxes - Property	78,425														
Licenses Permits & Fees															
Memberships Fees															
Rental Fees															
Park Program Fees															
Fines & Forfeitures															
Sales of Services															
Miscellaneous Rev	332														
Intergovernmental Reimbursement	104,167														
Sale of Equipment															
Donation Revenue															
Grant Revenue															
Bond Revenue				(58,647)											
Sponsorships				(21,353)											
Interest Revenue	67	242				26	8	1,402	1,720	1	119	92	4,911	415	
Total Revenue	213,268	242		(79,990)	0	26	174,615	1,402	1,720	1	119	92	4,911	415	663,957
Expense															
Personnel Cost	72,233														
Building & Ground Exp	3,438														
Vehicle Expense	5,572														
Supply Expense	649														
Operations Expense	8,888														
Professional Services	2,550														
Miscellaneous	28														
Intergovernmental Reimbursement															
Contract/Don Expense															
Grant Expense															
Bond Expense															
Fixed Assets															
Interest Expense															
Construction Projects															
Total Expense	123,966	0	0	0	0	0	0	0	0	0	0	0	0	0	1,202,465
Change in Fund															
Balance/Net Position Beginning Fund	89,302	242	(58,647)	(21,353)	0	26	174,615	1,402	1,720	1	119	92	4,911	415	(538,508)
Balance/Net Position Ending Fund	1,376,311	0	58,647	21,353	742,409	0	189,819	4,294,336	5,266,395	168	429,170	324,794	15,037,646	1,461,619	7,371,096
Ending Fund	1,465,613	242	0	0	742,409	26	364,434	4,295,739	5,268,114	169	429,289	324,886	15,042,557	1,462,033	6,832,588
Balance/Net Position															
End Bank Bal	1,512,921	242	0	0	742,409	26	364,435	4,295,739	5,268,114	24,929	429,289	324,886	15,042,557	1,462,033	6,708,661
OutStand Checks	56,016									4,312					10,676
Dep in Transit															(5,944)
GL on Bank Recon	1,456,905	242	0	0	742,409	26	364,435	4,295,739	5,268,114	20,617	429,289	324,886	15,042,557	1,462,033	6,703,930
Other Bal Sheet Items	(8,708)	0	0	0	0	0	1	0	0	20,448	0	(0)	0	0	(128,658)

648,887
15,017
53

5,312

1,197,153

174,607

(21,353)

(58,647)

30,609

	510	515	520	525	530	535	540	550	555	560	600	601	605	Totals
	Water Operating	Stormwater Utility	Depreciation Water	Depreciation WW	Sub-Div Impact Water	Sub-Div Impact WW	Fair Share	Impact Water	Impact WW	Salem Royalty	W/WW Bond 2008A DS	W/WW Bond 2008A DSR	W/WW Bond 2008B DSR	
REVENUE														
Taxes - Sales														1,038,677.55
Taxes - Property														131,670.91
Licenses Permits & Fees														33,854.56
Membership Fees														68,368.27
Rental Fees														20,626.00
Park Program Fees														17,775.75
Fines & Forfeitures														71,043.06
Sales of Services														777,708.61
Miscellaneous Rev														17,995.80
Intergovernmental	1,100,000	22,137		17,159	900	900		7,950	5,500	53	59,726			2,094,773.97
Reimbursement														44,729.60
Sale of Equipment														0.00
Donation Revenue														378.08
Grant Revenue														3,150.56
Bond Revenue														(80,000.00)
Sponsorships														7,167.00
Interest Revenue														9,450.38
Total Revenue	1,100,000	22,143	0	17,205	901	900	0	7,961	5,511	55	59,727	5	7	4,257,370.10
Expense														
Personnel Cost	130,125													1,053,892.00
Building & Ground Exp	29,036													72,911.29
Vehicle Expense	2,550													20,296.79
Supply Expense	103,848													109,503.19
Operations Expense	30,741													98,776.11
Professional Services	1,523													14,470.20
Miscellaneous	24													12,725.30
Intergovernmental	17,159													2,146,936.05
Reimbursement														0.00
Contract/Don Expense														0.00
Grant Expense	49,419													0.00
Bond Expense	45,178													49,419.13
Fixed Assets	33,120													104,011.63
Interest Expense														48,069.68
Construction Projects														0.00
Total Expense	442,724	0	0	0	0	0	0	0	0	0	0	22	29	3,731,011.37
Change in Fund														
Balance/Net Position Beginning Fund	657,276	22,143	0	17,205	901	900	0	7,961	5,511	55	59,727	(17)	(22)	526,358.73
Balance/Net Position Ending Fund	69,704	135,341	5	1,063,368	7,153	7,154	2	250,575	253,897	43,398	64,710	157,732	202,773	47,237,951.95
Balance/Net Position	726,980	157,484	5	1,063,574	8,054	8,054	2	258,536	259,408	43,453	124,437	157,715	202,751	47,764,310.68
End Bank Bal	539,926	157,484	5	1,063,573	8,053	8,054	2	258,536	259,408	43,556	124,436	157,716	202,751	48,009,517.67
OutStand Checks	66,339													685,877.36
Dep in Transit														(58,605.78)
GL on Bank Recon	473,586	157,484	5	1,063,573	8,053	8,054	2	258,536	259,408	43,556	124,436	157,716	202,751	47,382,246.09
Other Bal Sheet Items	(253,394)	0	0	(0)	(0)	(0)	0	0	0	104	(1)	0	(0)	(382,064.59)

General Ledger

Budget Status

User: jblack
 Printed: 2/15/2017 - 3:49 PM
 Period: 1, 2017



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 001	General Fund							
Dept 001-0000	Sale of Equipment							
R66	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-4900	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
001-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
001-0000-5620	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Fixed Assets							
001-0000-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 001-0100	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R15	Administration							
001-0100-4150	Taxes - Property	248,000.00	35,854.85	35,854.85	212,145.15	0.00	212,145.15	85.54
001-0100-4151	State Turnback	500,000.00	17,362.28	17,362.28	482,637.72	0.00	482,637.72	96.53
	Saline County Treas - Turnback							
	R15 Sub Totals:	748,000.00	53,217.13	53,217.13	694,782.87	0.00	694,782.87	92.89
R60	Miscellaneous Revenue							
001-0100-4600	Miscellaneous Revenue	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	R60 Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Intergovernmental Tsfrs							
001-0100-4627	Xfer from Sales Tax	3,873,000.00	322,750.00	322,750.00	3,550,250.00	0.00	3,550,250.00	91.67
001-0100-4629	Xfer Franchise Tax Fd21	444,750.00	37,062.50	37,062.50	407,687.50	0.00	407,687.50	91.67
	R62 Sub Totals:	4,317,750.00	359,812.50	359,812.50	3,957,937.50	0.00	3,957,937.50	91.67
R85	Interest Revenue							
001-0100-4850	Interest Revenue	1,000.00	180.10	180.10	819.90	0.00	819.90	81.99
	R85 Sub Totals:	1,000.00	180.10	180.10	819.90	0.00	819.90	81.99
	Revenue Sub Totals:	5,067,750.00	413,209.73	413,209.73	4,654,540.27	0.00	4,654,540.27	91.85
E01	Personnel Expense							
001-0100-5000	Salary Expense	526,944.72	39,307.68	39,307.68	487,637.04	0.00	487,637.04	92.54
001-0100-5001	Elected Officials Salary Exp	206,263.04	16,420.76	16,420.76	189,842.28	0.00	189,842.28	92.04
001-0100-5005	SWB Reimbursement	-545,000.00	-45,416.65	-45,416.65	-499,583.35	0.00	-499,583.35	0.00
001-0100-5010	Overtime Expense	8,800.00	269.83	269.83	8,530.17	0.00	8,530.17	96.93
001-0100-5020	FICA Expense	61,342.91	4,214.49	4,214.49	57,128.42	0.00	57,128.42	93.13
001-0100-5022	Unemployment Expense	1,728.00	0.00	0.00	1,728.00	0.00	1,728.00	100.00
001-0100-5025	Worker's Comp Expense	2,000.00	1,998.37	1,998.37	1.63	0.00	1.63	0.08
001-0100-5030	APERS Expense	108,290.12	7,262.33	7,262.33	101,027.79	0.00	101,027.79	93.29
001-0100-5038	Pension Expense	180.00	179.37	179.37	0.63	0.00	0.63	0.35
001-0100-5040	Health Insurance Expense	104,774.40	6,986.54	6,986.54	97,787.86	0.00	97,787.86	93.33
001-0100-5042	Employee Assistance Program	4,500.00	375.00	375.00	4,125.00	0.00	4,125.00	91.67
001-0100-5050	Physical & Drug Screen Exp	600.00	0.00	0.00	600.00	300.00	300.00	50.00
001-0100-5054	BYOD - Admin	1,175.00	100.00	100.00	1,075.00	0.00	1,075.00	91.49
001-0100-5055	Uniform Expense	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0100-5057	Vehicle Allowance	6,000.00	461.52	461.52	5,538.48	0.00	5,538.48	92.31
001-0100-5060	Travel & Training Expense	10,000.00	550.50	550.50	9,449.50	2,563.50	6,886.00	68.86
001-0100-5061	Training Aids	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5062	Travel & Training - Mayor	6,500.00	0.00	0.00	6,500.00	2,326.58	4,173.42	64.21
001-0100-5063	Travel & Training - City Clerk	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5065	First Aid Expense	900.00	0.00	0.00	900.00	0.00	900.00	100.00
	E01 Sub Totals:	510,898.19	32,709.74	32,709.74	478,188.45	5,190.08	472,998.37	92.58
E10	Building & Grounds Exp							
001-0100-5102	Repairs & Maint - Building	33,850.00	96.47	96.47	33,753.53	230.76	33,522.77	99.03
001-0100-5104	Repairs & Maint - Grounds	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
001-0100-5110	Utilities - Electric	8,400.00	0.00	0.00	8,400.00	374.60	8,025.40	95.54
001-0100-5111	Utilities - Gas	1,000.00	135.10	135.10	864.90	0.00	864.90	86.49
001-0100-5112	Utilities - Water	750.00	46.24	46.24	703.76	0.00	703.76	93.83

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0100-5115	Communication Exp - Telephone	14,010.00	1,151.24	1,151.24	12,858.76	0.00	12,858.76	91.78
001-0100-5116	Communication Exp - Cellular	4,800.00	194.64	194.64	4,605.36	0.00	4,605.36	95.95
001-0100-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0100-5130	Sanitation	1,080.00	0.00	0.00	1,080.00	86.24	993.76	92.01
001-0100-5142	Janitorial Supplies and Main	3,560.00	176.46	176.46	3,383.54	1,273.17	2,110.37	59.28
001-0100-5145	Tools	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E10 Sub Totals:		75,450.00	1,800.15	1,800.15	73,649.85	1,964.77	71,685.08	95.01
E20	Vehicle Expense							
001-0100-5200	Fuel Expense	1,500.00	40.75	40.75	1,459.25	0.00	1,459.25	97.28
001-0100-5212	Service & Repair - Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0100-5213	Equipment Repairs	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0100-5225	Insurance Expense - Vehicle	925.00	0.00	0.00	925.00	467.50	457.50	49.46
E20 Sub Totals:		3,925.00	40.75	40.75	3,884.25	467.50	3,416.75	87.05
E30	Supply Expense							
001-0100-5300	Supplies - Office	4,500.00	194.09	194.09	4,305.91	463.35	3,842.56	85.39
001-0100-5334	Supplies - Volunteer	2,000.00	0.00	0.00	2,000.00	61.54	1,938.46	96.92
001-0100-5350	Postage Expense	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
E30 Sub Totals:		9,500.00	194.09	194.09	9,305.91	524.89	8,781.02	92.43
E40	Operations Expense							
001-0100-5480	Dues & Subscriptions	2,500.00	0.00	0.00	2,500.00	307.00	2,193.00	87.72
001-0100-5481	Municipal/Metro Dues-Admin	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
001-0100-5505	Mayor's Expense	3,000.00	0.00	0.00	3,000.00	1,165.00	1,835.00	61.17
001-0100-5506	City Clerk Expense	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0100-5510	Meeting Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
E40 Sub Totals:		32,000.00	0.00	0.00	32,000.00	1,472.00	30,528.00	95.40
E55	Professional Services							
001-0100-5515	Special Elec or Permit Fee Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0100-5553	Prof Services - Advertising	7,500.00	0.00	0.00	7,500.00	288.31	7,211.69	96.16
001-0100-5583	Prof Services - Legal	25,000.00	200.00	200.00	24,800.00	11,259.84	13,540.16	54.16
001-0100-5586	Prof Services - Other	22,000.00	0.00	0.00	22,000.00	18,858.00	3,142.00	14.28
001-0100-5588	Prof Services - Legal Notices	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0100-5589	Prof Services - Printing	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E55 Sub Totals:		59,600.00	200.00	200.00	59,400.00	30,406.15	28,993.85	48.65
E60	Miscellaneous Expense							
001-0100-5600	Miscellaneous Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0100-5604	Hardware - New & Renewals	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0100-5608	Software - New & Renewals	8,520.00	0.00	0.00	8,520.00	19.98	8,500.02	99.77

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	E60 Sub Totals:	10,620.00	0.00	0.00	10,620.00	19.98	10,600.02	99.81
	Donation Expense							
001-0100-5680	Boys and Girls Club Contract	35,000.00	0.00	0.00	35,000.00	8,750.00	26,250.00	75.00
001-0100-5681	Sr. Adults Contract	20,000.00	0.00	0.00	20,000.00	5,000.00	15,000.00	75.00
001-0100-5682	Historic Society Contract	10,000.00	0.00	0.00	10,000.00	2,500.00	7,500.00	75.00
E68	E68 Sub Totals:	65,000.00	0.00	0.00	65,000.00	16,250.00	48,750.00	75.00
	Expense Sub Totals:	766,993.19	34,944.73	34,944.73	732,048.46	56,295.37	675,753.09	88.10
Dept 0100	Dept 0100 Sub Totals:	-4,300,756.81	-378,265.00	-378,265.00	-3,922,491.81	56,295.37		
	Miscellaneous Expense							
001-0110-5604	Hardware - New & Renewals	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
001-0110-5606	IT Projects & Labor	127,400.00	6,200.00	6,200.00	121,200.00	1,000.00	120,200.00	94.35
001-0110-5608	Software - New & Renewals	44,950.00	0.00	0.00	44,950.00	4,340.33	40,609.67	90.34
001-0110-5610	Website	6,600.00	0.00	0.00	6,600.00	0.00	6,600.00	100.00
001-0110-5612	IT Tools & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0110-5614	Copiers & Maintenance	31,200.00	768.13	768.13	30,431.87	800.00	29,631.87	94.97
E60	E60 Sub Totals:	286,150.00	6,968.13	6,968.13	279,181.87	6,140.33	273,041.54	95.42
	Expense Sub Totals:	286,150.00	6,968.13	6,968.13	279,181.87	6,140.33	273,041.54	95.42
Dept 0110	Dept 0110 Sub Totals:	286,150.00	6,968.13	6,968.13	279,181.87	6,140.33		
	Licenses Permits & Fees							
001-0120-4206	Annex/Rezoning Fees	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0120-4250	Subdivision Plat & Filing Fees	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
R20	R20 Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	Sale of Services							
001-0120-4538	Plotter Copies - PC Dev	100.00	0.00	0.00	100.00	0.00	100.00	100.00
R50	R50 Sub Totals:	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Revenue Sub Totals:	7,100.00	0.00	0.00	7,100.00	0.00	7,100.00	100.00
E01	Personnel Expense							
001-0120-5000	Salary Expense	122,571.69	4,580.00	4,580.00	117,991.69	0.00	117,991.69	96.26
001-0120-5010	Overtime Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0120-5020	FICA Expense	9,466.84	350.36	350.36	9,116.48	0.00	9,116.48	96.30

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0120-5022	Unemployment Expense	288.00	11.03	11.03	276.97	0.00	276.97	96.17
001-0120-5025	Worker's Comp Expense	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00
001-0120-5030	APERS Expense	15,369.34	533.60	533.60	14,835.74	0.00	14,835.74	96.53
001-0120-5040	Health Insurance Expense	22,006.80	0.00	0.00	22,006.80	0.00	22,006.80	100.00
001-0120-5050	Physical & Drug Screen Exp	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-0120-5060	Travel & Training Expense	10,000.00	0.00	0.00	10,000.00	400.00	9,600.00	96.00
	E01 Sub Totals:	181,552.67	6,674.99	6,674.99	174,877.68	400.00	174,477.68	96.10
E10	Building & Grounds Exp							
001-0120-5110	Utilities - Electric	1,560.00	0.00	0.00	1,560.00	93.65	1,466.35	94.00
001-0120-5111	Utilities - Gas	310.00	33.77	33.77	276.23	0.00	276.23	89.11
001-0120-5112	Utilities - Water	150.00	11.56	11.56	138.44	0.00	138.44	92.29
001-0120-5115	Communication Exp - Telephone	1,300.00	107.48	107.48	1,192.52	0.00	1,192.52	91.73
001-0120-5116	Communication Exp - Cellular	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-0120-5130	Sanitation	300.00	0.00	0.00	300.00	21.56	278.44	92.81
	E10 Sub Totals:	4,340.00	152.81	152.81	4,187.19	115.21	4,071.98	93.82
E30	Supply Expense							
001-0120-5300	Supplies - Office	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-0120-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E30 Sub Totals:	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
E40	Operations Expense							
001-0120-5480	Dues & Subscriptions	20,000.00	16,807.66	16,807.66	3,192.34	0.00	3,192.34	15.96
001-0120-5510	Meeting Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E40 Sub Totals:	20,100.00	16,807.66	16,807.66	3,292.34	0.00	3,292.34	16.38
E55	Professional Services							
001-0120-5553	Prof Services - Advertising	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0120-5571	Prof Services - Engineering	12,240.00	1,020.00	1,020.00	11,220.00	1,080.00	10,140.00	82.84
001-0120-5574	Prof Services - GIS	6,120.00	0.00	0.00	6,120.00	0.00	6,120.00	100.00
001-0120-5589	Prof Services - Printing	300.00	0.00	0.00	300.00	65.40	234.60	78.20
	E55 Sub Totals:	20,660.00	1,020.00	1,020.00	19,640.00	1,145.40	18,494.60	89.52
E60	Miscellaneous Expense							
001-0120-5600	Miscellaneous Expense	150,000.00	0.00	0.00	150,000.00	15,000.00	135,000.00	90.00
001-0120-5606	Main Renewals Computer Related	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0120-5608	Software - New & Renewals	12,550.00	0.00	0.00	12,550.00	1,650.00	10,900.00	86.85
001-0120-5610	Website Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	167,550.00	0.00	0.00	167,550.00	16,650.00	150,900.00	90.06

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	395,402.67	24,655.46	24,655.46	370,747.21	18,310.61	352,436.60	89.13
Dept 001-0200	Dept 0120 Sub Totals:	388,302.67	24,655.46	24,655.46	363,647.21	18,310.61		
R20	Animal Control							
	Licenses Permits & Fees							
001-0200-4202	Adoption Revenue	4,000.00	215.00	215.00	3,785.00	0.00	3,785.00	94.63
001-0200-4222	Misc Revenue - Animal Control	8,000.00	465.17	465.17	7,534.83	0.00	7,534.83	94.19
001-0200-4224	Dog License Fee	2,000.00	240.00	240.00	1,760.00	0.00	1,760.00	88.00
001-0200-4246	Spay & Neuter Revenue	12,500.00	665.00	665.00	11,835.00	0.00	11,835.00	94.68
	R20 Sub Totals:	26,500.00	1,585.17	1,585.17	24,914.83	0.00	24,914.83	94.02
R40	Fines & Forfeitures							
001-0200-4420	Animal Control Fines	6,000.00	225.00	225.00	5,775.00	0.00	5,775.00	96.25
	R40 Sub Totals:	6,000.00	225.00	225.00	5,775.00	0.00	5,775.00	96.25
R62	Intergovernmental Tsfris							
001-0200-4627	Xfer Designated Tax	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
	R62 Sub Totals:	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
R68	Donation Revenue							
001-0200-4680	Donation - Animal Shelter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0200-4682	Donation - Dog Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R68 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	448,500.00	36,476.83	36,476.83	412,023.17	0.00	412,023.17	91.87
E01	Personnel Expense							
001-0200-5000	Salary Expense	160,371.13	12,026.71	12,026.71	148,344.42	0.00	148,344.42	92.50
001-0200-5005	SWB Reimbursement	43,600.00	3,633.33	3,633.33	39,966.67	0.00	39,966.67	91.67
001-0200-5010	Overtime Expense	11,000.00	503.89	503.89	10,496.11	0.00	10,496.11	95.42
001-0200-5020	FICA Expense	13,109.90	908.83	908.83	12,201.07	0.00	12,201.07	93.07
001-0200-5022	Unemployment Expense	732.00	94.49	94.49	637.51	0.00	637.51	87.09
001-0200-5025	Worker's Comp Expense	1,468.00	1,134.18	1,134.18	333.82	0.00	333.82	22.74
001-0200-5030	APERS Expense	23,978.82	1,816.93	1,816.93	22,161.89	0.00	22,161.89	92.42
001-0200-5040	Health Insurance Expense	55,017.00	3,200.32	3,200.32	51,816.68	0.00	51,816.68	94.18
001-0200-5050	Physical & Drug Screen Exp	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0200-5055	Uniform Expense	1,000.00	0.00	0.00	1,000.00	130.78	869.22	86.92
001-0200-5060	Travel & Training Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0200-5065	First Aid Expense	500.00	0.00	0.00	500.00	18.68	481.32	96.26
	E01 Sub Totals:	311,276.85	23,318.68	23,318.68	287,958.17	149.46	287,808.71	92.46

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Building & Grounds Exp							
001-0200-5102	Repairs & Maint - Building	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0200-5104	Repairs & Maint - Grounds	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-0200-5110	Utilities - Electric	8,900.00	0.00	0.00	8,900.00	863.13	8,036.87	90.30
001-0200-5111	Utilities - Gas	350.00	49.56	49.56	300.44	0.00	300.44	85.84
001-0200-5112	Utilities - Water	840.00	65.09	65.09	774.91	0.00	774.91	92.25
001-0200-5115	Communication Exp - Telephone	7,400.00	612.04	612.04	6,787.96	0.00	6,787.96	91.73
001-0200-5116	Communication Exp - Cellular	3,180.00	0.00	0.00	3,180.00	0.00	3,180.00	100.00
001-0200-5120	Insurance - Property	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-0200-5125	Alarm	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-0200-5130	Sanitation	1,500.00	0.00	0.00	1,500.00	125.41	1,374.59	91.64
001-0200-5140	Supplies - B&G	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0200-5142	Janitorial Supplies and Main	3,000.00	0.00	0.00	3,000.00	68.97	2,931.03	97.70
001-0200-5145	Tools	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	E10 Sub Totals:	31,070.00	726.69	726.69	30,343.31	1,057.51	29,285.80	94.26
E20	Vehicle Expense							
001-0200-5200	Fuel Expense	6,000.00	161.03	161.03	5,838.97	0.00	5,838.97	97.32
001-0200-5210	Service & Repair - Vehicle	2,000.00	0.00	0.00	2,000.00	301.92	1,698.08	84.90
001-0200-5212	Service & Repair - Equipment	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5213	Equipment Repairs	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0200-5225	Insurance Expense - Vehicle	1,100.00	225.00	225.00	875.00	1,062.97	-187.97	0.00
	E20 Sub Totals:	10,200.00	386.03	386.03	9,813.97	1,364.89	8,449.08	82.83
E30	Supply Expense							
001-0200-5300	Supplies - Office	1,200.00	0.00	0.00	1,200.00	110.55	1,089.45	90.79
001-0200-5302	Supplies - Kitchen	200.00	0.00	0.00	200.00	7.77	192.23	96.12
001-0200-5306	Supplies - Food Allowance	1,500.00	0.00	0.00	1,500.00	21.78	1,478.22	98.55
001-0200-5322	Supplies - Operating	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0200-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0200-5370	Medicine Expense	4,000.00	0.00	0.00	4,000.00	7.90	3,992.10	99.80
001-0200-5371	Spay & Neuter Vouchers	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E30 Sub Totals:	10,000.00	0.00	0.00	10,000.00	148.00	9,852.00	98.52
E40	Operations Expense							
001-0200-5141	Pest/Chem/Seed/Fert	1,020.00	0.00	0.00	1,020.00	82.13	937.87	91.95
001-0200-5323	Material and Maint.	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-0200-5480	Dues & Subscriptions	900.00	476.14	476.14	423.86	0.00	423.86	47.10
001-0200-5593	Animal Care Charges	2,000.00	0.00	0.00	2,000.00	96.17	1,903.83	95.19
	E40 Sub Totals:	4,120.00	476.14	476.14	3,643.86	178.30	3,465.56	84.12
E55	Professional Services							
001-0200-5577	Prof Services - Incineration & Disp	3,000.00	0.00	0.00	3,000.00	210.00	2,790.00	93.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0200-5589	Prof Services - Printing	25.00	0.00	0.00	25.00	0.00	25.00	100.00
001-0200-5592	Prof Services - Veterinarian	13,500.00	0.00	0.00	13,500.00	183.16	13,316.84	98.64
	E55 Sub Totals:	16,525.00	0.00	0.00	16,525.00	393.16	16,131.84	97.62
E60	Miscellaneous Expense							
001-0200-5600	Miscellaneous Expense	500.00	17.05	17.05	482.95	0.00	482.95	96.59
001-0200-5606	Main Renewals Computer Related	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0200-5608	Software - New & Renewals	1,500.00	0.00	0.00	1,500.00	39.96	1,460.04	97.34
	E60 Sub Totals:	3,500.00	17.05	17.05	3,482.95	39.96	3,442.99	98.37
E80	Fixed Assets							
001-0200-5803	Fixed Assets - A/C	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
	E80 Sub Totals:	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
	Expense Sub Totals:	456,691.85	24,924.59	24,924.59	431,767.26	3,331.28	428,435.98	93.81
	Dept 0200 Sub Totals:	8,191.85	-11,552.24	-11,552.24	19,744.09	3,331.28		
Dept 001-0300								
R40	Fines & Forfeitures							
001-0300-4400	Act 316 of 1991 Revenue	200.00	18.12	18.12	181.88	0.00	181.88	90.94
001-0300-4412	City Attorney Reim	26,000.00	2,190.68	2,190.68	23,809.32	0.00	23,809.32	91.57
001-0300-4414	Court Fines	400,000.00	27,713.50	27,713.50	372,286.50	0.00	372,286.50	93.07
001-0300-4416	District Court Reim	14,000.00	1,181.04	1,181.04	12,818.96	0.00	12,818.96	91.56
001-0300-4424	Judge Retirement Reim	4,700.00	394.84	394.84	4,305.16	0.00	4,305.16	91.60
001-0300-4426	Ordinance 89-15 Revenue	23,000.00	1,966.60	1,966.60	21,033.40	0.00	21,033.40	91.45
001-0300-4428	Warrant Fees	65,000.00	4,899.50	4,899.50	60,100.50	0.00	60,100.50	92.46
	R40 Sub Totals:	532,900.00	38,364.28	38,364.28	494,535.72	0.00	494,535.72	92.80
R60	Miscellaneous Revenue							
001-0300-4600	Miscellaneous Revenue	12,000.00	1,011.80	1,011.80	10,988.20	0.00	10,988.20	91.57
	R60 Sub Totals:	12,000.00	1,011.80	1,011.80	10,988.20	0.00	10,988.20	91.57
R64	Reimbursement							
001-0300-4640	Saline County	160,000.00	44,729.60	44,729.60	115,270.40	0.00	115,270.40	72.04
	R64 Sub Totals:	160,000.00	44,729.60	44,729.60	115,270.40	0.00	115,270.40	72.04
	Revenue Sub Totals:	704,900.00	84,105.68	84,105.68	620,794.32	0.00	620,794.32	88.07
E01	Personnel Expense							
001-0300-5000	Salary Expense	226,214.25	18,840.12	18,840.12	207,374.13	0.00	207,374.13	91.67
001-0300-5010	Overtime Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0300-5020	FICA Expense	15,489.51	1,417.88	1,417.88	14,071.63	0.00	14,071.63	90.85
001-0300-5022	Unemployment Expense	1,008.00	85.45	85.45	922.55	0.00	922.55	91.52
001-0300-5025	Worker's Comp Expense	800.00	800.00	800.00	0.00	0.00	0.00	0.00
001-0300-5030	APERS Expense	32,237.82	2,299.01	2,299.01	29,938.81	0.00	29,938.81	92.87
001-0300-5038	Pension Expense-Judge Rtmnt	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-0300-5040	Health Insurance Expense	60,195.60	2,252.06	2,252.06	57,943.54	0.00	57,943.54	96.26
001-0300-5050	Physical & Drug Screen Exp	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0300-5055	Uniform Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5060	Travel & Training Expense	10,500.00	602.96	602.96	9,897.04	0.00	9,897.04	94.26
001-0300-5070	Judge - Share to State	30,000.00	2,405.19	2,405.19	27,594.81	0.00	27,594.81	91.98
	E01 Sub Totals:	384,195.18	28,702.67	28,702.67	355,492.51	0.00	355,492.51	92.53
E10	Building & Grounds Exp							
001-0300-5102	Repairs & Maint - Building	10,000.00	28.92	28.92	9,971.08	318.12	9,652.96	96.53
001-0300-5103	Repairs and Maint	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0300-5110	Utilities - Electric	6,000.00	0.00	0.00	6,000.00	374.60	5,625.40	93.76
001-0300-5111	Utilities - Gas	1,200.00	135.10	135.10	1,064.90	0.00	1,064.90	88.74
001-0300-5112	Utilities - Water	650.00	46.24	46.24	603.76	0.00	603.76	92.89
001-0300-5115	Communication Exp - Telephone	6,700.00	554.96	554.96	6,145.04	0.00	6,145.04	91.72
001-0300-5130	Sanitation	1,080.00	0.00	0.00	1,080.00	86.24	993.76	92.01
001-0300-5142	Janitorial Supplies and Main	360.00	0.00	0.00	360.00	0.00	360.00	100.00
	E10 Sub Totals:	26,990.00	765.22	765.22	26,224.78	778.96	25,445.82	94.28
E30	Supply Expense							
001-0300-5300	Supplies - Office	6,000.00	0.00	0.00	6,000.00	572.63	5,427.37	90.46
001-0300-5350	Postage Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	E30 Sub Totals:	7,500.00	0.00	0.00	7,500.00	572.63	6,927.37	92.36
E40	Operations Expense							
001-0300-5480	Dues & Subscriptions	3,000.00	855.58	855.58	2,144.42	0.00	2,144.42	71.48
	E40 Sub Totals:	3,000.00	855.58	855.58	2,144.42	0.00	2,144.42	71.48
E55	Professional Services							
001-0300-5553	Prof Services - Advertising	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0300-5589	Prof Services - Printing	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
	E55 Sub Totals:	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E60	Miscellaneous Expense							
001-0300-5606	Main Renewals Computer Related	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0300-5608	Software - New & Renewals	1,959.90	0.00	0.00	1,959.90	374.40	1,585.50	80.90
001-0300-5614	Copier Maint & Lease	840.00	62.40	62.40	777.60	70.00	707.60	84.24

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60 Sub Totals:		2,799.90	62.40	62.40	2,737.50	444.40	2,293.10	81.90
Expense Sub Totals:		428,985.08	30,385.87	30,385.87	398,599.21	1,795.99	396,803.22	92.50
Dept 0300 Sub Totals:		-275,914.92	-53,719.81	-53,719.81	-222,195.11	1,795.99		
Dept 001-0400	Parks General							
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-4381	Red Cross Program							
R60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
001-0400-4627	Xfer Designated Tax	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
001-0400-4629	Xfer Park 1/8 O & M	521,000.00	43,416.66	43,416.66	477,583.34	0.00	477,583.34	91.67
R62 Sub Totals:		937,000.00	78,083.32	78,083.32	858,916.68	0.00	858,916.68	91.67
Revenue Sub Totals:		937,000.00	78,083.32	78,083.32	858,916.68	0.00	858,916.68	91.67
E01	Personnel Expense							
001-0400-5000	Salary Expense	280,392.40	18,262.82	18,262.82	262,129.58	0.00	262,129.58	93.49
001-0400-5001	Part Time Labor	20,000.00	1,740.49	1,740.49	18,259.51	0.00	18,259.51	91.30
001-0400-5005	SWB Reimbursement	174,400.00	14,533.33	14,533.33	159,866.67	0.00	159,866.67	91.67
001-0400-5010	Overtime Expense	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
001-0400-5020	FICA Expense	22,368.13	1,542.25	1,542.25	20,825.88	0.00	20,825.88	93.11
001-0400-5022	Unemployment Expense	1,642.96	218.48	218.48	1,424.48	0.00	1,424.48	86.70
001-0400-5025	Worker's Comp Expense	6,131.00	3,745.35	3,745.35	2,385.65	0.00	2,385.65	38.91
001-0400-5030	APERS Expense	39,727.10	2,715.05	2,715.05	37,012.05	0.00	37,012.05	93.17
001-0400-5040	Health Insurance Expense	82,094.76	3,897.49	3,897.49	78,197.27	0.00	78,197.27	95.25
001-0400-5050	Physical & Drug Screen Exp	1,050.00	0.00	0.00	1,050.00	150.00	900.00	85.71
001-0400-5055	Uniform Expense	3,000.00	0.00	0.00	3,000.00	1,584.17	1,415.83	47.19
001-0400-5057	Vehicle Allowance	6,000.00	461.54	461.54	5,538.46	0.00	5,538.46	92.31
001-0400-5060	Travel & Training Expense	13,200.00	300.00	300.00	12,900.00	320.00	12,580.00	95.30
E01 Sub Totals:		657,006.35	47,416.80	47,416.80	609,589.55	2,054.17	607,535.38	92.47
E10	Building & Grounds Exp							
001-0400-5102	Repairs & Maint - Building	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0400-5104	Repairs & Maint - Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5110	Utilities - Electric	0.00	-179.14	-179.14	179.14	0.00	179.14	0.00
001-0400-5112	Utilities - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0400-5130	Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5145	Tools	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E10 Sub Totals:	3,500.00	-179.14	-179.14	3,679.14	0.00	3,679.14	105.12
	Vehicle Expense							
001-0400-5200	Fuel Expense	15,000.00	408.86	408.86	14,591.14	0.00	14,591.14	97.27
001-0400-5225	Insurance Expense - Vehicle	3,000.00	-225.00	-225.00	3,225.00	1,835.50	1,389.50	46.32
E20	E20 Sub Totals:	18,000.00	183.86	183.86	17,816.14	1,835.50	15,980.64	88.78
	Supply Expense							
001-0400-5322	Supplies - Operating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0400-5380	Prisoner Care Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E30	E30 Sub Totals:	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
	Professional Services							
E55	Professional Services							
001-0400-5515	Special Elec or Permit Fee Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0400-5550	Prof Services - Acctg & Audit	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0400-5586	Prof Services - Other	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
E55	E55 Sub Totals:	55,000.00	0.00	0.00	55,000.00	0.00	55,000.00	100.00
	Miscellaneous Expense							
E60	Miscellaneous Expense							
001-0400-5604	Hardware - New & Renewals	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0400-5606	Main Renewals Computer Related	1,500.00	0.00	0.00	1,500.00	69.99	1,430.01	95.33
001-0400-5608	Software - New & Renewals	3,180.00	0.00	0.00	3,180.00	39.96	3,140.04	98.74
E60	E60 Sub Totals:	9,680.00	0.00	0.00	9,680.00	109.95	9,570.05	98.86
	Fixed Assets							
E80	Fixed Assets - Equipment							
001-0400-5810		35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
E80	E80 Sub Totals:	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
	Expense Sub Totals:	779,286.35	47,421.52	47,421.52	731,864.83	3,999.62	727,865.21	93.40
Dept 001-0410	Dept 0400 Sub Totals:	-157,713.65	-30,661.80	-30,661.80	-127,051.85	3,999.62		
R36	Mills Pool and Park							
001-0410-4384	Park Program Fees	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Tennis							
R36	R36 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Sale of Services							
R50	Sale of Services							
001-0410-4500	Mills Pool-Admin/Concessions	65,000.00	2.00	2.00	64,998.00	0.00	64,998.00	100.00
001-0410-4534	Pavillion Fees	5,000.00	40.00	40.00	4,960.00	0.00	4,960.00	99.20

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R50	R50 Sub Totals:	70,000.00	42.00	42.00	69,958.00	0.00	69,958.00	99.94
R74	Sponsorships							
001-0410-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
R74	R74 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	77,000.00	42.00	42.00	76,958.00	0.00	76,958.00	99.95
E01	Personnel Expense							
001-0410-5001	Part Time Labor	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
001-0410-5020	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0410-5022	Unemployment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0410-5025	Worker's Comp Expense	6,131.00	3,745.35	3,745.35	2,385.65	0.00	2,385.65	38.91
001-0410-5050	Physical & Drug Screen Exp	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	100.00
E01	E01 Sub Totals:	19,831.00	3,745.35	3,745.35	16,085.65	0.00	16,085.65	81.11
E10	Building & Grounds Exp							
001-0410-5102	Repairs & Maint - Building	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0410-5104	Repairs & Maint - Grounds	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0410-5105	Repairs & Maint - Pool	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0410-5110	Utilities - Electric	6,000.00	476.28	476.28	5,523.72	0.00	5,523.72	92.06
001-0410-5111	Utilities - Gas	150.00	16.89	16.89	133.11	0.00	133.11	88.74
001-0410-5112	Utilities - Water	700.00	54.69	54.69	645.31	0.00	645.31	92.19
001-0410-5120	Insurance - Property	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0410-5130	Sanitation	1,080.00	171.77	171.77	908.23	0.00	908.23	84.10
E10	E10 Sub Totals:	19,430.00	719.63	719.63	18,710.37	0.00	18,710.37	96.30
E30	Supply Expense							
001-0410-5308	Supplies - Concession	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0410-5328	Supplies - Pools	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
E30	E30 Sub Totals:	14,500.00	0.00	0.00	14,500.00	0.00	14,500.00	100.00
E70	Grant Expense							
001-0410-5700	Grant Expense	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
E70	E70 Sub Totals:	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	Expense Sub Totals:	62,761.00	4,464.98	4,464.98	58,296.02	0.00	58,296.02	92.89
Dept 001-0420	Dept 0410 Sub Totals:	-14,239.00	4,422.98	4,422.98	-18,661.98	0.00		
R74	Midland Park							
	Sponsorships							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0420-4740	Sponsorship/Rebates	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
	R74 Sub Totals:	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
	Revenue Sub Totals:	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	100.00
E10	Building & Grounds Exp							
001-0420-5104	Repairs & Maint - Grounds	21,500.00	0.00	0.00	21,500.00	0.00	21,500.00	100.00
	E10 Sub Totals:	21,500.00	0.00	0.00	21,500.00	0.00	21,500.00	100.00
	Expense Sub Totals:	21,500.00	0.00	0.00	21,500.00	0.00	21,500.00	100.00
	Dept 0420 Sub Totals:	-31,750.00	0.00	0.00	-31,750.00	0.00		
Dept 001-0430	Bishop Park							
R30	Membership Fees							
001-0430-4300	Membership Family	180,000.00	11,597.27	11,597.27	168,402.73	0.00	168,402.73	93.56
001-0430-4301	Membership Senior	85,000.00	7,790.00	7,790.00	77,210.00	0.00	77,210.00	90.84
001-0430-4302	Membership Adults	45,000.00	3,200.00	3,200.00	41,800.00	0.00	41,800.00	92.89
001-0430-4303	Membership Youth	20,000.00	1,860.00	1,860.00	18,140.00	0.00	18,140.00	90.70
001-0430-4304	Membership Silver Sneakers	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
001-0430-4305	Silver & Fit Annual Fees	10,500.00	5,550.00	5,550.00	4,950.00	0.00	4,950.00	47.14
001-0430-4310	Membership 3 Mo Adult	90.00	360.00	360.00	-270.00	0.00	-270.00	0.00
001-0430-4311	Membership 3 Mo Youth	6,030.00	216.00	216.00	5,814.00	0.00	5,814.00	96.42
001-0430-4312	Membership 3 Mo Senior	8,505.00	981.00	981.00	7,524.00	0.00	7,524.00	88.47
001-0430-4313	Membership 3 Mo Family	15,010.00	1,906.00	1,906.00	13,104.00	0.00	13,104.00	87.30
001-0430-4314	Membership 3 Mo College	1,500.00	81.00	81.00	1,419.00	0.00	1,419.00	94.60
001-0430-4318	Membership 6 Mo College	1,020.00	126.00	126.00	894.00	0.00	894.00	87.65
001-0430-4319	Membership 6 Mo Military	4,020.00	774.00	774.00	3,246.00	0.00	3,246.00	80.75
001-0430-4320	Membership Annual Adult	7,500.00	2,585.00	2,585.00	4,915.00	0.00	4,915.00	65.53
001-0430-4321	Membership Annual Youth	5,040.00	1,728.00	1,728.00	3,312.00	0.00	3,312.00	65.71
001-0430-4322	Membership Annual Senior	40,080.00	20,557.00	20,557.00	19,523.00	0.00	19,523.00	48.71
001-0430-4323	Membership Annual Family	18,144.00	9,057.00	9,057.00	9,087.00	0.00	9,087.00	50.08
001-0430-4384	Spec Prgrms-Tennis Youth	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	482,439.00	68,368.27	68,368.27	414,070.73	0.00	414,070.73	85.83
R33	Rental Fees							
001-0430-4332	Equipment Rental	1,000.00	215.00	215.00	785.00	0.00	785.00	78.50
001-0430-4334	After Hours Charge Bishop	500.00	1,296.00	1,296.00	-796.00	0.00	-796.00	0.00
001-0430-4336	Room Rental Large Room (both)	10,000.00	1,680.00	1,680.00	8,320.00	0.00	8,320.00	83.20
001-0430-4337	Room Rental Large Room	20,000.00	2,705.00	2,705.00	17,295.00	0.00	17,295.00	86.48
001-0430-4338	Room Rental Small Rooms (both)	0.00	270.00	270.00	-270.00	0.00	-270.00	0.00
001-0430-4339	Room Rental Small Room	6,000.00	1,110.00	1,110.00	4,890.00	0.00	4,890.00	81.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4340	Room Rental Party Room	30,000.00	2,520.00	2,520.00	27,480.00	0.00	27,480.00	91.60
001-0430-4341	Room Rental Court Gym	5,000.00	225.00	225.00	4,775.00	0.00	4,775.00	95.50
001-0430-4342	Room Rental Full Gym	2,000.00	340.00	340.00	1,660.00	0.00	1,660.00	83.00
001-0430-4343	Room Rental Full Facility	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4344	Room Rental Fitness Room	500.00	60.00	60.00	440.00	0.00	440.00	88.00
001-0430-4345	Rental - Splash Pad	5,000.00	360.00	360.00	4,640.00	0.00	4,640.00	92.80
001-0430-4347	Competitive Pool Fees	9,200.00	4,495.00	4,495.00	4,705.00	0.00	4,705.00	51.14
001-0430-4348	Therapy Pool Fees	500.00	2,950.00	2,950.00	-2,450.00	0.00	-2,450.00	0.00
001-0430-4350	Use Agreement Fees	1,800.00	800.00	800.00	1,000.00	0.00	1,000.00	55.56
001-0430-4352	Rental - Outdoor Field Fees	29,500.00	0.00	0.00	29,500.00	0.00	29,500.00	100.00
001-0430-4354	Tournaments	69,000.00	1,600.00	1,600.00	67,400.00	0.00	67,400.00	97.68
	R33 Sub Totals:	191,000.00	20,626.00	20,626.00	170,374.00	0.00	170,374.00	89.20
R36	Park Program Fees							
001-0430-4257	Uncorking Fee - Beer/Wine	1,000.00	49.50	49.50	950.50	0.00	950.50	95.05
001-0430-4259	Uncorking Fee - Spirits	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4260	Parks Rental	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-0430-4360	Aerobic Classes	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4364	Basketball	50,000.00	3,924.00	3,924.00	46,076.00	0.00	46,076.00	92.15
001-0430-4366	BASS Swim Program	42,000.00	5,357.20	5,357.20	36,642.80	0.00	36,642.80	87.24
001-0430-4370	Flag Football	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	100.00
001-0430-4374	Life Coach Class	500.00	956.25	956.25	-456.25	0.00	-456.25	0.00
001-0430-4376	Programs - Misc Activity	8,300.00	1,480.00	1,480.00	6,820.00	0.00	6,820.00	82.17
001-0430-4382	Pool Swim Lessons	55,000.00	5,453.80	5,453.80	49,546.20	0.00	49,546.20	90.08
001-0430-4386	Track	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0430-4390	Volleyball Adult/Youth	10,000.00	555.00	555.00	9,445.00	0.00	9,445.00	94.45
	R36 Sub Totals:	171,400.00	17,775.75	17,775.75	153,624.25	0.00	153,624.25	89.63
R50	Sale of Services							
001-0430-4500	Concessions - Bishop	60,000.00	5,411.37	5,411.37	54,588.63	0.00	54,588.63	90.98
001-0430-4514	Daily Admissions Adults	20,004.00	2,053.00	2,053.00	17,951.00	0.00	17,951.00	89.74
001-0430-4516	Daily Admissions Senior	1,000.00	160.00	160.00	840.00	0.00	840.00	84.00
001-0430-4518	Daily Admissions Youth	20,000.00	1,344.00	1,344.00	18,656.00	0.00	18,656.00	93.28
001-0430-4520	Multiple Adults	6,615.00	405.00	405.00	6,210.00	0.00	6,210.00	93.88
001-0430-4522	Multiple Senior	1,500.00	60.00	60.00	1,440.00	0.00	1,440.00	96.00
001-0430-4524	Multiple Youth	1,710.00	150.00	150.00	1,560.00	0.00	1,560.00	91.23
001-0430-4530	Merchandise Sales	3,000.00	45.00	45.00	2,955.00	0.00	2,955.00	98.50
001-0430-4532	Spectator Admissions	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
001-0430-4534	Red Cross Programs	8,000.00	470.00	470.00	7,530.00	0.00	7,530.00	94.13
	R50 Sub Totals:	129,829.00	10,098.37	10,098.37	119,730.63	0.00	119,730.63	92.22
R60	Miscellaneous Revenue							
001-0430-4394	Disc Golf Project - Bishop Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0430-4600	Miscellaneous Revenue	1,000.00	135.00	135.00	865.00	0.00	865.00	86.50
R60 Sub Totals:		1,000.00	135.00	135.00	865.00	0.00	865.00	86.50
R70	Grant Revenue							
001-0430-4700	Grant Revenue - Other	0.00	3,000.00	3,000.00	-3,000.00	0.00	-3,000.00	0.00
001-0430-4702	Grant - Veterans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R70 Sub Totals:		0.00	3,000.00	3,000.00	-3,000.00	0.00	-3,000.00	0.00
R74	Sponsorships							
001-0430-4740	Sponsorship/Rebates	10,000.00	3,250.00	3,250.00	6,750.00	0.00	6,750.00	67.50
001-0430-4742	Scoreboard Signage BP	110,000.00	3,917.00	3,917.00	106,083.00	0.00	106,083.00	96.44
R74 Sub Totals:		120,000.00	7,167.00	7,167.00	112,833.00	0.00	112,833.00	94.03
Revenue Sub Totals:		1,095,668.00	127,170.39	127,170.39	968,497.61	0.00	968,497.61	88.39
E01	Personnel Expense							
001-0430-5000	Salary Expense	418,946.80	27,751.52	27,751.52	391,195.28	0.00	391,195.28	93.38
001-0430-5001	Part Time Labor	169,000.00	9,176.82	9,176.82	159,823.18	0.00	159,823.18	94.57
001-0430-5010	Overtime Expense	5,000.00	593.27	593.27	4,406.73	0.00	4,406.73	88.13
001-0430-5020	FICA Expense	43,434.54	2,930.24	2,930.24	40,504.30	0.00	40,504.30	93.25
001-0430-5022	Unemployment Expense	5,811.95	502.91	502.91	5,309.04	0.00	5,309.04	91.35
001-0430-5025	Worker's Comp Expense	11,000.00	6,719.76	6,719.76	4,280.24	0.00	4,280.24	38.91
001-0430-5030	APERS Expense	60,451.08	4,109.97	4,109.97	56,341.11	0.00	56,341.11	93.20
001-0430-5040	Health Insurance Expense	98,257.26	5,173.32	5,173.32	93,083.94	0.00	93,083.94	94.73
001-0430-5050	Physical & Drug Screen Exp	4,200.00	0.00	0.00	4,200.00	300.00	3,900.00	92.86
001-0430-5055	Uniform Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E01 Sub Totals:		818,101.63	56,957.81	56,957.81	761,143.82	300.00	760,843.82	93.00
E10	Building & Grounds Exp							
001-0430-5102	Repairs & Maint - Building	45,000.00	0.00	0.00	45,000.00	1,901.56	43,098.44	95.77
001-0430-5104	Repairs & Maint - Grounds	10,000.00	-54.75	-54.75	10,054.75	0.00	10,054.75	100.55
001-0430-5105	Repairs & Maint - Pool	55,000.00	642.45	642.45	54,357.55	8,475.71	45,881.84	83.42
001-0430-5106	Repairs & Maint - Splash Pad	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0430-5110	Utilities - Electric	180,000.00	13,402.20	13,402.20	166,597.80	0.00	166,597.80	92.55
001-0430-5111	Utilities - Gas	30,000.00	4,333.21	4,333.21	25,666.79	0.00	25,666.79	85.56
001-0430-5112	Utilities - Water	20,000.00	1,545.92	1,545.92	18,454.08	0.00	18,454.08	92.27
001-0430-5115	Communication Exp - Telephone	16,000.00	1,547.70	1,547.70	14,452.30	0.00	14,452.30	90.33
001-0430-5116	Communication Exp - Cellular	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	100.00
001-0430-5120	Insurance - Property	18,000.00	0.00	0.00	18,000.00	0.00	18,000.00	100.00
001-0430-5130	Sanitation	37,000.00	1,241.89	1,241.89	35,758.11	0.00	35,758.11	96.64
001-0430-5140	Supplies - B&G	2,000.00	129.21	129.21	1,870.79	0.00	1,870.79	93.54
001-0430-5142	Janitorial Supplies and Main	25,000.00	768.47	768.47	24,231.53	1,944.05	22,287.48	89.15

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E10 Sub Totals:	444,800.00	23,556.30	23,556.30	421,243.70	12,321.32	408,922.38	91.93
	Vehicle Expense							
001-0430-5212	Service & Repair - Equipment	11,000.00	0.00	0.00	11,000.00	200.00	10,800.00	98.18
001-0430-5214	Service & Repair - Heavy Equip	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
	E20 Sub Totals:	41,000.00	0.00	0.00	41,000.00	200.00	40,800.00	99.51
E30	Supply Expense							
001-0430-5300	Supplies - Office	2,200.00	0.00	0.00	2,200.00	907.40	1,292.60	58.75
001-0430-5308	Supplies - Concession	45,000.00	1,365.69	1,365.69	43,634.31	3,632.12	40,002.19	88.89
001-0430-5330	Supplies - Park Programs	18,000.00	2,808.72	2,808.72	15,191.28	558.89	14,632.39	81.29
001-0430-5332	Supplies - Resale Merchandise	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E30 Sub Totals:	67,200.00	4,174.41	4,174.41	63,025.59	5,098.41	57,927.18	86.20
E40	Operations Expense							
001-0430-5141	Pest/Chem/Seed/Fert	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0430-5460	BASS Program Expense	12,500.00	1,424.00	1,424.00	11,076.00	8.30	11,067.70	88.54
001-0430-5461	Aquatic Program Expense	4,000.00	146.00	146.00	3,854.00	308.65	3,545.35	88.63
001-0430-5475	Credit Card Fees	0.00	3,155.53	3,155.53	-3,155.53	0.00	-3,155.53	0.00
001-0430-5480	Dues & Subscriptions	500.00	180.00	180.00	320.00	0.00	320.00	64.00
	E40 Sub Totals:	17,500.00	4,905.53	4,905.53	12,594.47	316.95	12,277.52	70.16
E55	Professional Services							
001-0430-5553	Prof Services - Advertising	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-0430-5585	Prof Service - Basketball	43,305.00	6,325.00	6,325.00	36,980.00	2,736.00	34,244.00	79.08
001-0430-5586	Prof Services - Other	69,000.00	1,882.40	1,882.40	67,117.60	30.00	67,087.60	97.23
001-0430-5587	Prof Services - Aerobic Instr	43,024.00	795.00	795.00	42,229.00	3,304.00	38,925.00	90.47
001-0430-5589	Prof Services - Printing	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E55 Sub Totals:	159,329.00	9,002.40	9,002.40	150,326.60	6,070.00	144,256.60	90.54
E60	Miscellaneous Expense							
001-0430-5485	Inspections & Monitoring	3,392.80	0.00	0.00	3,392.80	0.00	3,392.80	100.00
001-0430-5608	Software - New & Renewals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	3,392.80	0.00	0.00	3,392.80	0.00	3,392.80	100.00
E80	Fixed Assets							
001-0430-5811	Other Assets-Bishop	23,000.00	0.00	0.00	23,000.00	0.00	23,000.00	100.00
	E80 Sub Totals:	23,000.00	0.00	0.00	23,000.00	0.00	23,000.00	100.00
	Expense Sub Totals:	1,574,323.43	98,596.45	98,596.45	1,475,726.98	24,306.68	1,451,420.30	92.19

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0440	Dept 0430 Sub Totals:	478,655.43	-28,573.94	-28,573.94	507,229.37	24,306.68		
R36	Alcoa Park							
001-0440-4260	Park Program Fees	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Parks Rental							
R36 Sub Totals:		750.00	0.00	0.00	750.00	0.00	750.00	100.00
R74	Sponsorships							
001-0440-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	R74 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	5,750.00	0.00	0.00	5,750.00	0.00	5,750.00	100.00
E10	Building & Grounds Exp							
001-0440-5104	Repairs & Maint - Grounds	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0440-5110	Utilities - Electric	5,200.00	752.28	752.28	4,447.72	0.00	4,447.72	85.53
001-0440-5112	Utilities - Water	3,000.00	262.24	262.24	2,737.76	0.00	2,737.76	91.26
	E10 Sub Totals:	13,200.00	1,014.52	1,014.52	12,185.48	0.00	12,185.48	92.31
	Expense Sub Totals:	13,200.00	1,014.52	1,014.52	12,185.48	0.00	12,185.48	92.31
Dept 001-0450	Dept 0440 Sub Totals:	7,450.00	1,014.52	1,014.52	6,435.48	0.00		
R36	Ashley Park							
001-0450-4260	Park Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Parks Rental							
R36 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R74	Sponsorships							
001-0450-4740	Sponsorship/Rebates	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	R74 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Revenue Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
E10	Building & Grounds Exp							
001-0450-5104	Repairs & Maint - Grounds	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0450-5110	Utilities - Electric	3,400.00	368.94	368.94	3,031.06	0.00	3,031.06	89.15
001-0450-5112	Utilities - Water	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E10 Sub Totals:	9,400.00	368.94	368.94	9,031.06	0.00	9,031.06	96.08
	Expense Sub Totals:	9,400.00	368.94	368.94	9,031.06	0.00	9,031.06	96.08

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0500	Dept 0450 Sub Totals:							
R15	Fire Department	4,400.00	368.94	368.94	4,031.06	0.00		
	Taxes - Property							
001-0500-4156	Fire Rescue Funds	700.00	28.52	28.52	671.48	0.00	671.48	95.93
R60	R15 Sub Totals:	700.00	28.52	28.52	671.48	0.00	671.48	95.93
	Miscellaneous Revenue							
001-0500-4600	Miscellaneous Revenue	250.00	0.00	0.00	250.00	0.00	250.00	100.00
R60	R60 Sub Totals:	250.00	0.00	0.00	250.00	0.00	250.00	100.00
R62	Intergovernmental Trsfers							
001-0500-4627	Xfer Designated Tax	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
001-0500-4629	Xfer Fire Special Tax	1,562,000.00	130,166.66	130,166.66	1,431,833.34	0.00	1,431,833.34	91.67
R66	R62 Sub Totals:	2,603,000.00	216,916.66	216,916.66	2,386,083.34	0.00	2,386,083.34	91.67
	Sale of Equipment							
001-0500-4900	Sale of Fixed Assets	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
R70	R66 Sub Totals:	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	Grant Revenue							
001-0500-4700	Grant Revenue - Other	0.00	150.56	150.56	-150.56	-150.56	0.00	0.00
R70	R70 Sub Totals:	0.00	150.56	150.56	-150.56	-150.56	0.00	0.00
Revenue Sub Totals:		2,611,950.00	217,095.74	217,095.74	2,394,854.26	-150.56	2,395,004.82	91.69
E01	Personnel Expense							
001-0500-5000	Salary Expense	2,163,136.09	162,769.71	162,769.71	2,000,366.38	0.00	2,000,366.38	92.48
001-0500-5010	Overtime Expense	194,584.06	15,459.59	15,459.59	179,124.47	0.00	179,124.47	92.06
001-0500-5020	FICA Expense	36,845.10	2,689.57	2,689.57	34,155.53	0.00	34,155.53	92.70
001-0500-5022	Unemployment Expense	7,632.00	246.51	246.51	7,385.49	0.00	7,385.49	96.77
001-0500-5025	Worker's Comp Expense	77,309.00	59,729.08	59,729.08	17,579.92	0.00	17,579.92	22.74
001-0500-5030	APERS Expense	5,038.35	392.72	392.72	4,645.63	0.00	4,645.63	92.21
001-0500-5035	LOPFI Expense	542,951.67	39,581.35	39,581.35	503,370.32	0.00	503,370.32	92.71
001-0500-5036	LOPFI Perm Advance	-150,000.00	-813.13	-813.13	-149,186.87	0.00	-149,186.87	0.00
001-0500-5040	Health Insurance Expense	488,035.80	32,870.88	32,870.88	455,164.92	0.00	455,164.92	93.26
001-0500-5050	Physical & Drug Screen Exp	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0500-5055	Uniform Expense	16,000.00	0.00	0.00	16,000.00	0.00	16,000.00	100.00
001-0500-5060	Travel & Training Expense	7,650.00	450.00	450.00	7,200.00	1,506.98	5,693.02	74.42
001-0500-5061	Training Aids	12,500.00	0.00	0.00	12,500.00	0.00	12,500.00	100.00
E01 Sub Totals:		3,411,682.07	313,376.28	313,376.28	3,098,305.79	2,218.74	3,096,087.05	90.75

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Building & Grounds Exp							
001-0500-5102	Repairs & Maint - Building	38,500.00	106.81	106.81	38,393.19	2,093.40	36,299.79	94.29
001-0500-5110	Utilities - Electric	39,900.00	2,720.56	2,720.56	37,179.44	-97.43	37,276.87	93.43
001-0500-5111	Utilities - Gas	4,000.00	351.89	351.89	3,648.11	0.00	3,648.11	91.20
001-0500-5112	Utilities - Water	6,300.00	361.49	361.49	5,938.51	0.00	5,938.51	94.26
001-0500-5115	Communication Exp - Telephone	18,000.00	1,591.33	1,591.33	16,408.67	-0.92	16,409.59	91.16
001-0500-5116	Communication Exp - Cellular	9,300.00	0.00	0.00	9,300.00	0.00	9,300.00	100.00
001-0500-5120	Insurance - Property	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
001-0500-5130	Sanitation	2,000.00	0.00	0.00	2,000.00	515.10	1,484.90	74.25
001-0500-5142	Janitorial Supplies and Main	11,000.00	588.27	588.27	10,411.73	21.67	10,390.06	94.46
001-0500-5145	Tools	1,200.00	0.00	0.00	1,200.00	51.97	1,148.03	95.67
	E10 Sub Totals:	137,700.00	5,720.35	5,720.35	131,979.65	2,583.79	129,395.86	93.97
E20	Vehicle Expense							
001-0500-5200	Fuel Expense	35,000.00	1,865.49	1,865.49	33,134.51	0.00	33,134.51	94.67
001-0500-5210	Service & Repair - Vehicle	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0500-5212	Service & Repair - Equipment	3,000.00	0.00	0.00	3,000.00	332.33	2,667.67	88.92
001-0500-5216	Service & Repair - Apparatus	42,000.00	0.00	0.00	42,000.00	3,375.25	38,624.75	91.96
001-0500-5218	Tire Expense	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
001-0500-5225	Insurance Expense - Vehicle	22,000.00	0.00	0.00	22,000.00	19,183.16	2,816.84	12.80
001-0500-5230	Radios	5,500.00	191.63	191.63	5,308.37	0.00	5,308.37	96.52
	E20 Sub Totals:	118,000.00	2,057.12	2,057.12	115,942.88	22,890.74	93,052.14	78.86
E30	Supply Expense							
001-0500-5300	Supplies - Office	3,250.00	0.00	0.00	3,250.00	51.10	3,198.90	98.43
001-0500-5302	Supplies - Kitchen	1,200.00	0.00	0.00	1,200.00	64.18	1,135.82	94.65
001-0500-5306	Supplies - Food Allowance	43,800.00	0.00	0.00	43,800.00	2,380.87	41,419.13	94.56
001-0500-5318	Supplies - Foam	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5320	Supplies - Hazardous Mat'l	2,000.00	0.00	0.00	2,000.00	4.16	1,995.84	99.79
001-0500-5350	Postage Expense	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	E30 Sub Totals:	52,050.00	0.00	0.00	52,050.00	2,500.31	49,549.69	95.20
E40	Operations Expense							
001-0500-5141	Pest/Chem/Seed/Fert	1,200.00	222.29	222.29	977.71	444.58	533.13	44.43
001-0500-5323	Material and Maint	1,800.00	0.00	0.00	1,800.00	157.40	1,642.60	91.26
001-0500-5480	Dues & Subscriptions	1,000.00	170.00	170.00	830.00	0.00	830.00	83.00
001-0500-5530	Safety Program	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	100.00
	E40 Sub Totals:	15,000.00	392.29	392.29	14,607.71	601.98	14,005.73	93.37
E55	Professional Services							
001-0500-5553	Prof Services - Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0500-5586	Prof Services - Other	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E60	E55 Sub Totals:	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	Miscellaneous Expense							
001-0500-5604	Hardware - New & Renewals	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0500-5606	Main Renewals Computer Related	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0500-5608	Software - New & Renewals	600.00	0.00	0.00	600.00	49.95	550.05	91.68
	E60 Sub Totals:	12,100.00	0.00	0.00	12,100.00	49.95	12,050.05	99.59
E80	Fixed Assets							
001-0500-5808	Fixed Assets - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	3,749,532.07	321,546.04	321,546.04	3,427,986.03	30,845.51	3,397,140.52	90.60
Dept 001-0510	Dept 0500 Sub Totals:							
R15	Springhill Vol Fire							
001-0510-4152	Taxes - Property	1,137,582.07	104,450.30	104,450.30	1,033,131.77	30,694.95		
	Springhill VFD Assessment							
	R15 Sub Totals:	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
E40	Revenue Sub Totals:	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
001-0510-5323	Operations Expense							
	Material and Maint	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
	E40 Sub Totals:	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
E80	Fixed Assets							
001-0510-5800	Fixed Assets - Springhill	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	100.00
	E80 Sub Totals:	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	100.00
	Expense Sub Totals:	51,500.00	0.00	0.00	51,500.00	0.00	51,500.00	100.00
Dept 001-0600	Dept 0510 Sub Totals:							
R40	Police							
001-0600-4422	Fines & Forfeitures							
	Intoximeter Revenue	-13,500.00	0.00	0.00	-13,500.00	0.00		
	R40 Sub Totals:	800.00	67.14	67.14	732.86	0.00	732.86	91.61
	Miscellaneous Revenue							
R60	Miscellaneous Revenue	800.00	67.14	67.14	732.86	0.00	732.86	91.61
001-0600-4600	Miscellaneous Revenue	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62	R60 Sub Totals:	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
001-0600-4627	Intergovernmental Tsfrs							
	Xfer Designated Tax	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
R66	R62 Sub Totals:	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
001-0600-4900	Sale of Equipment	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
	Sale of Fixed Assets	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
R70	R66 Sub Totals:	26,700.00	0.00	0.00	26,700.00	0.00	26,700.00	100.00
001-0600-4700	Grant Revenue	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0600-4702	Grant - Police DUI/Step	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-4704	Grant - Body Armor							
	Grant - JAG Equip	31,200.00	0.00	0.00	31,200.00	0.00	31,200.00	100.00
	R70 Sub Totals:	1,168,000.00	86,817.14	86,817.14	1,081,182.86	0.00	1,081,182.86	92.57
E01	Revenue Sub Totals:	1,584,467.89	139,279.40	139,279.40	1,445,188.49	0.00	1,445,188.49	91.21
001-0600-5000	Personnel Expense	65,000.00	2,837.55	2,837.55	62,162.45	0.00	62,162.45	95.63
001-0600-5010	Salary Expense	128,601.05	10,743.08	10,743.08	117,857.97	0.00	117,857.97	91.65
001-0600-5020	Overtime Expense	3,888.00	0.00	0.00	3,888.00	0.00	3,888.00	100.00
001-0600-5022	FICA Expense	36,341.00	20,955.64	20,955.64	15,385.36	0.00	15,385.36	42.34
001-0600-5025	Unemployment Expense	13,257.12	1,151.97	1,151.97	12,105.15	0.00	12,105.15	91.31
001-0600-5030	Worker's Comp Expense	378,560.35	30,922.21	30,922.21	347,638.14	0.00	347,638.14	91.83
001-0600-5035	APERS Expense	-135,000.00	-733.57	-733.57	-134,266.43	0.00	-134,266.43	0.00
001-0600-5036	LOPFI Expense	356,641.20	26,951.06	26,951.06	329,690.14	0.00	329,690.14	92.44
001-0600-5040	LOPFI Prem Advance	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-0600-5050	Health Insurance Expense	14,000.00	754.63	754.63	13,245.37	941.86	12,303.51	87.88
001-0600-5055	Physical & Drug Screen Exp	15,120.00	1,050.00	1,050.00	14,070.00	0.00	14,070.00	93.06
001-0600-5056	Uniform Expense	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
001-0600-5057	Uniform Expense - New Officer	27,500.00	7,556.00	7,556.00	19,944.00	6,975.82	12,968.18	47.16
001-0600-5060	Travel & Training Expense	3,000.00	0.00	0.00	3,000.00	384.54	2,615.46	87.18
001-0600-5061	Training Aids	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0600-5065	First Aid Expense	26,700.00	93.22	93.22	26,606.78	0.00	26,606.78	99.65
001-0600-5705	Grant Expense - DUI/Step							
E10	E01 Sub Totals:	2,536,576.61	241,561.19	241,561.19	2,295,015.42	8,302.22	2,286,713.20	90.15
001-0600-5102	Building & Grounds Exp	15,000.00	976.86	976.86	14,023.14	3,428.20	10,594.94	70.63
001-0600-5110	Repairs & Maint - Building	13,000.00	876.78	876.78	12,123.22	50.69	12,072.53	92.87
001-0600-5111	Utilities - Electric	1,100.00	47.95	47.95	1,052.05	0.00	1,052.05	95.64
	Utilities - Gas							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0600-5112	Utilities - Water	1,600.00	71.24	71.24	1,528.76	0.00	1,528.76	95.55
001-0600-5115	Communication Exp - Telephone	41,700.00	2,335.49	2,335.49	39,364.51	0.00	39,364.51	94.40
001-0600-5116	Communication Exp - Cellular	32,000.00	1,089.35	1,089.35	30,910.65	11,000.00	19,910.65	62.22
001-0600-5120	Insurance - Property	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0600-5130	Sanitation	700.00	0.00	0.00	700.00	95.91	604.09	86.30
001-0600-5142	Janitorial Supplies and Main	10,000.00	149.47	149.47	9,850.53	235.65	9,614.88	96.15
	E10 Sub Totals:	117,600.00	5,547.14	5,547.14	112,052.86	14,810.45	97,242.41	82.69
E20	Vehicle Expense							
001-0600-5200	Fuel Expense	120,000.00	8,239.46	8,239.46	111,760.54	52.30	111,708.24	93.09
001-0600-5210	Service & Repair - Vehicle	45,000.00	835.56	835.56	44,164.44	472.88	43,691.56	97.09
001-0600-5212	Service & Repair - Equipment	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0600-5213	Equipment Repairs	3,000.00	0.00	0.00	3,000.00	536.47	2,463.53	82.12
001-0600-5214	Service & Repair - Heavy Equip	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-0600-5218	Tire Expense	18,000.00	0.00	0.00	18,000.00	4,437.95	13,562.05	75.34
001-0600-5225	Insurance Expense - Vehicle	30,000.00	0.00	0.00	30,000.00	26,204.94	3,795.06	12.65
001-0600-5230	Radios	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
001-0600-5245	Narcotics Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E20 Sub Totals:	229,750.00	9,075.02	9,075.02	220,674.98	31,704.54	188,970.44	82.25
E30	Supply Expense							
001-0600-5300	Supplies - Office	5,000.00	470.80	470.80	4,529.20	507.11	4,022.09	80.44
001-0600-5310	Supplies - Weapons	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-0600-5312	Supplies - Ammunition	19,600.00	0.00	0.00	19,600.00	0.00	19,600.00	100.00
001-0600-5314	Supplies - Raid Vests	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-0600-5322	Supplies - Operating - CID	2,900.00	110.25	110.25	2,789.75	1,392.00	1,397.75	48.20
001-0600-5350	Postage Expense	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-0600-5380	Prisoner Care Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E30 Sub Totals:	41,800.00	581.05	581.05	41,218.95	1,899.11	39,319.84	94.07
E40	Operations Expense							
001-0600-5480	Dues & Subscriptions	2,000.00	277.00	277.00	1,723.00	0.00	1,723.00	86.15
001-0600-5525	Comm Crime Prevention Outreach	5,900.00	0.00	0.00	5,900.00	0.00	5,900.00	100.00
001-0600-5530	Safety Program	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0600-5531	Radios - Police	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E40 Sub Totals:	11,900.00	277.00	277.00	11,623.00	0.00	11,623.00	97.67
E55	Professional Services							
001-0600-5553	Prof Services - Advertising	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0600-5586	Prof Services - Other	13,000.00	87.60	87.60	12,912.40	907.39	12,005.01	92.35
001-0600-5589	Prof Services - Printing	1,560.00	87.60	87.60	1,472.40	0.00	1,472.40	94.38
001-0600-5616	Interpreter-Police	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55 Sub Totals:		16,060.00	175.20	175.20	15,884.80	907.39	14,977.41	93.26
E60	Miscellaneous Expense							
001-0600-5604	Hardware - New & Renewals	19,800.00	0.00	0.00	19,800.00	0.00	19,800.00	100.00
001-0600-5606	Main Renewals Computer Related	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-0600-5608	Software - New & Renewals	41,900.00	1,080.00	1,080.00	40,820.00	69.93	40,750.07	97.26
001-0600-5617	Misc/Equipment Police	800.00	0.00	0.00	800.00	0.00	800.00	100.00
E60 Sub Totals:		67,500.00	1,080.00	1,080.00	66,420.00	69.93	66,350.07	98.30
E70	Grant Expense							
001-0600-5700	Grant Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E70 Sub Totals:		4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E80	Fixed Assets							
001-0600-5840	Principal Loan - Vehicles	300,500.00	13,968.83	13,968.83	286,531.17	0.00	286,531.17	95.35
E80 Sub Totals:		300,500.00	13,968.83	13,968.83	286,531.17	0.00	286,531.17	95.35
E85	Interest Expense							
001-0600-5850	Interest Expense	41,500.00	14,508.00	14,508.00	26,992.00	0.00	26,992.00	65.04
E85 Sub Totals:		41,500.00	14,508.00	14,508.00	26,992.00	0.00	26,992.00	65.04
Expense Sub Totals:		3,367,686.61	286,773.43	286,773.43	3,080,913.18	57,693.64	3,023,219.54	89.77
Dept 0600 Sub Totals:		2,199,686.61	199,956.29	199,956.29	1,999,730.32	57,693.64		
Dept 001-0610	911 Dispatch							
R60	Miscellaneous Revenue							
001-0610-4650	Emerg Telephone Service Rev	75,000.00	1,500.00	1,500.00	73,500.00	0.00	73,500.00	98.00
R60 Sub Totals:		75,000.00	1,500.00	1,500.00	73,500.00	0.00	73,500.00	98.00
Revenue Sub Totals:		75,000.00	1,500.00	1,500.00	73,500.00	0.00	73,500.00	98.00
E01	Personnel Expense							
001-0610-5000	Salary Expense	246,909.13	17,775.60	17,775.60	229,133.53	0.00	229,133.53	92.80
001-0610-5010	Overtime Expense	40,000.00	6,877.22	6,877.22	33,122.78	0.00	33,122.78	82.81
001-0610-5020	FICA Expense	21,948.54	1,814.59	1,814.59	20,133.95	0.00	20,133.95	91.73
001-0610-5022	Unemployment Expense	1,554.27	0.00	0.00	1,554.27	0.00	1,554.27	100.00
001-0610-5025	Worker's Comp Expense	7,250.00	4,180.64	4,180.64	3,069.36	0.00	3,069.36	42.34
001-0610-5030	APERS Expense	36,692.62	3,514.68	3,514.68	33,177.94	0.00	33,177.94	90.42
001-0610-5040	Health Insurance Expense	71,199.00	5,483.70	5,483.70	65,715.30	0.00	65,715.30	92.30
E01 Sub Totals:		425,553.56	39,646.43	39,646.43	385,907.13	0.00	385,907.13	90.68

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55	Professional Services							
001-0610-5565	Prof Services - Dispatch	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
E55 Sub Totals:		1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	100.00
E60	Miscellaneous Expense							
001-0610-5606	Main Renewals Computer Related	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-0610-5650	Emerg Telephone Service Exp	88,980.00	0.00	0.00	88,980.00	63,980.00	25,000.00	28.10
E60 Sub Totals:		91,480.00	0.00	0.00	91,480.00	63,980.00	27,500.00	30.06
Expense Sub Totals:		518,983.56	39,646.43	39,646.43	479,337.13	63,980.00	415,357.13	80.03
Dept 001-0620	Dept 0610 Sub Totals:	443,983.56	38,146.43	38,146.43	405,837.13	63,980.00		
R64	School Resource Officers Reimbursement							
001-0620-4640	Bryant School - SRO Reim	234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
R64 Sub Totals:		234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
Revenue Sub Totals:		234,000.00	0.00	0.00	234,000.00	0.00	234,000.00	100.00
E01	Personnel Expense							
001-0620-5000	Salary Expense	337,713.20	23,127.23	23,127.23	314,585.97	0.00	314,585.97	93.15
001-0620-5010	Overtime Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0620-5020	FICA Expense	25,911.56	1,701.08	1,701.08	24,210.48	0.00	24,210.48	93.44
001-0620-5022	Unemployment Expense	1,152.00	471.29	471.29	680.71	0.00	680.71	59.09
001-0620-5025	Worker's Comp Expense	5,100.00	2,940.86	2,940.86	2,159.14	0.00	2,159.14	42.34
001-0620-5035	LOPFI Expense	77,904.05	5,360.67	5,360.67	72,543.38	0.00	72,543.38	93.12
001-0620-5036	LOPFI Prem Advance	-22,000.00	0.00	0.00	-22,000.00	0.00	-22,000.00	0.00
001-0620-5040	Health Insurance Expense	71,414.40	4,566.76	4,566.76	66,847.64	0.00	66,847.64	93.61
001-0620-5050	Physical & Drug Screen Exp	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-0620-5056	Uniform Expenses	8,400.00	395.04	395.04	8,004.96	2,052.20	5,952.76	70.87
001-0620-5060	Travel & Training Expense	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
E01 Sub Totals:		519,095.21	38,562.93	38,562.93	480,532.28	2,052.20	478,480.08	92.18
E10	Building & Grounds Exp							
001-0620-5116	Communication Exp - Cellular	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
E10 Sub Totals:		12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
E60	Miscellaneous Expense							
001-0620-5608	Software - New & Renewals	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E60 Sub Totals:		2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 001-0630	Expense Sub Totals:	533,595.21	38,562.93	38,562.93	495,032.28	2,052.20	492,980.08	92.39
E30	Dept 0620 Sub Totals:	299,595.21	38,562.93	38,562.93	261,032.28	2,052.20		
001-0630-5306	Supply Expense	1,800.00	0.00	0.00	1,800.00	0.00	1,800.00	100.00
	Supplies - Food Allowance	1,800.00	0.00	0.00	1,800.00	0.00	1,800.00	100.00
E40	E30 Sub Totals:	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
001-0630-5500	Operations Expense	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
	K9 Training	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	100.00
E55	E40 Sub Totals:	2,500.00	0.00	0.00	2,500.00	30.00	2,470.00	98.80
001-0630-5592	Professional Services	2,500.00	0.00	0.00	2,500.00	30.00	2,470.00	98.80
	Prof Services - Veterinarian	2,500.00	0.00	0.00	2,500.00	30.00	2,470.00	98.80
E55 Sub Totals:		9,800.00	0.00	0.00	9,800.00	30.00	9,770.00	99.69
Expense Sub Totals:		9,800.00	0.00	0.00	9,800.00	30.00		
Dept 001-0700	Dept 0630 Sub Totals:	35,000.00	3,923.45	3,923.45	31,076.55	0.00	31,076.55	88.79
R10	Code Enforcement	35,000.00	3,923.45	3,923.45	31,076.55	0.00	31,076.55	88.79
001-0700-4656	Taxes - Sales	5,000.00	832.24	832.24	4,167.76	0.00	4,167.76	83.36
	Alcohol Sales Tax Collected	120.00	0.00	0.00	120.00	0.00	120.00	100.00
R20	R10 Sub Totals:	90,250.00	17,350.00	17,350.00	72,900.00	0.00	72,900.00	80.78
001-0700-4200	Licenses Permits & Fees	2,200.00	165.00	165.00	2,035.00	0.00	2,035.00	92.50
001-0700-4204	Act 474 Commercial Surcharge	4,000.00	525.00	525.00	3,475.00	0.00	3,475.00	86.88
001-0700-4208	Amusement Game Fees	40,000.00	2,884.63	2,884.63	37,115.37	0.00	37,115.37	92.79
001-0700-4210	Business License	1,600.00	30.00	30.00	1,570.00	0.00	1,570.00	98.13
001-0700-4212	Commercial Remodel Permits	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-0700-4214	Drainage Fees	22,100.00	3,139.50	3,139.50	18,960.50	0.00	18,960.50	85.79
001-0700-4216	Electrical Permits	1,000.00	1,020.50	1,020.50	-20.50	0.00	-20.50	0.00
001-0700-4218	Electrical Reinspection	12,000.00	2,150.16	2,150.16	9,849.84	0.00	9,849.84	82.08
001-0700-4220	Fence Permits	2,500.00	50.00	50.00	2,450.00	0.00	2,450.00	98.00
001-0700-4222	HVACR Permits	15,000.00	684.24	684.24	14,315.76	0.00	14,315.76	95.44
001-0700-4226	Mobile Home Permits	1,000.00	30.00	30.00	970.00	0.00	970.00	97.00
001-0700-4228	New Commercial Permits	20,000.00	2,848.12	2,848.12	17,151.88	0.00	17,151.88	85.76
001-0700-4230	Permits - Other							
001-0700-4232	Plumbing/Gas Inspections							
001-0700-4234	Re-Inspection Fees							
001-0700-4236	Residential Building Permits							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
001-0700-4238	Residential Remodel Permits	1,000.00	35.00	35.00	965.00	0.00	965.00	96.50
001-0700-4240	Sanitation License	175.00	125.00	125.00	50.00	0.00	50.00	28.57
001-0700-4242	Sign Permits	6,500.00	310.00	310.00	6,190.00	0.00	6,190.00	95.23
001-0700-4244	Solicitation Permits	500.00	90.00	90.00	410.00	0.00	410.00	82.00
001-0700-4248	Storage Building Permits	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0700-4252	Swimming Pool Permits	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-0700-4258	Alcohol Permits - Revenue	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
	R20 Sub Totals:	248,545.00	32,269.39	32,269.39	216,275.61	0.00	216,275.61	87.02
R64	Reimbursement							
001-0700-4560	Vacant Home Cleanup - Revenue	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	R64 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Revenue Sub Totals:	284,045.00	36,192.84	36,192.84	247,852.16	0.00	247,852.16	87.26
E01	Personnel Expense							
001-0700-5000	Salary Expense	184,293.13	12,256.93	12,256.93	172,036.20	0.00	172,036.20	93.35
001-0700-5010	Overtime Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-0700-5020	FICA Expense	14,251.43	916.70	916.70	13,334.73	0.00	13,334.73	93.57
001-0700-5022	Unemployment Expense	720.00	0.00	0.00	720.00	0.00	720.00	100.00
001-0700-5025	Worker's Comp Expense	2,750.00	210.00	210.00	2,540.00	0.00	2,540.00	92.36
001-0700-5030	APERS Expense	27,012.51	1,777.25	1,777.25	25,235.26	0.00	25,235.26	93.42
001-0700-5040	Health Insurance Expense	49,407.60	3,200.32	3,200.32	46,207.28	0.00	46,207.28	93.52
001-0700-5050	Physical & Drug Screen Exp	325.00	0.00	0.00	325.00	0.00	325.00	100.00
001-0700-5055	Uniform Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0700-5060	Travel & Training Expense	2,500.00	105.00	105.00	2,395.00	25.00	2,370.00	94.80
	E01 Sub Totals:	284,759.67	18,466.20	18,466.20	266,293.47	25.00	266,268.47	93.51
E10	Building & Grounds Exp							
001-0700-5102	Repairs & Maint - Building	100.00	3.09	3.09	96.91	39.07	57.84	57.84
001-0700-5110	Utilities - Electric	1,140.00	60.47	60.47	1,079.53	0.00	1,079.53	94.70
001-0700-5111	Utilities - Gas	60.00	3.30	3.30	56.70	0.00	56.70	94.50
001-0700-5112	Utilities - Water	120.00	4.92	4.92	115.08	0.00	115.08	95.90
001-0700-5115	Communication Exp - Telephone	2,100.00	172.80	172.80	1,927.20	0.00	1,927.20	91.77
001-0700-5116	Communication Exp - Cellular	2,460.00	0.00	0.00	2,460.00	0.00	2,460.00	100.00
001-0700-5120	Insurance - Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	5,980.00	244.58	244.58	5,735.42	39.07	5,696.35	95.26
E20	Vehicle Expense							
001-0700-5200	Fuel Expense	5,000.00	392.07	392.07	4,607.93	0.00	4,607.93	92.16
001-0700-5210	Service & Repair - Vehicle	2,000.00	39.89	39.89	1,960.11	0.00	1,960.11	98.01
001-0700-5225	Insurance Expense - Vehicle	500.00	0.00	0.00	500.00	162.50	337.50	67.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E20 Sub Totals:	7,500.00	431.96	431.96	7,068.04	162.50	6,905.54	92.07
	Supply Expense							
001-0700-5300	Supplies - Office	500.00	57.49	57.49	442.51	0.00	442.51	88.50
001-0700-5350	Postage Expense	100.00	0.00	0.00	100.00	0.00	100.00	100.00
E30	E30 Sub Totals:	600.00	57.49	57.49	542.51	0.00	542.51	90.42
	Operations Expense							
001-0700-5405	Act 474 Surcharge	5,000.00	415.48	415.48	4,584.52	0.00	4,584.52	91.69
001-0700-5475	Credit Card Fees	2,500.00	493.19	493.19	2,006.81	0.00	2,006.81	80.27
001-0700-5480	Dues & Subscriptions	500.00	70.00	70.00	430.00	455.00	-25.00	0.00
001-0700-5560	Vacant Home Cleanup	4,000.00	1,920.00	1,920.00	2,080.00	0.00	2,080.00	52.00
E40	E40 Sub Totals:	12,000.00	2,898.67	2,898.67	9,101.33	455.00	8,646.33	72.05
	Professional Services							
E55	Prof Services - Elec Insp	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
001-0700-5568	Prof Services - Printing	260.00	0.00	0.00	260.00	0.00	260.00	100.00
E55	E55 Sub Totals:	15,260.00	0.00	0.00	15,260.00	0.00	15,260.00	100.00
	Miscellaneous Expense							
E60	Hardware - New & Renewals	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
001-0700-5604	Main Renewals Computer Related	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-0700-5606	Software - New & Renewals	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-0700-5608								
E60	E60 Sub Totals:	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
	Expense Sub Totals:	335,099.67	22,098.90	22,098.90	313,000.77	681.57	312,319.20	93.20
	Dept 0700 Sub Totals:	51,054.67	-14,093.94	-14,093.94	65,148.61	681.57		
	Fund Revenue Sub Totals:	12,839,913.00	1,080,693.67	1,080,693.67	11,759,219.33	-150.56	11,759,369.89	91.58
	Fund Expense Sub Totals:	13,360,890.69	982,372.92	982,372.92	12,378,517.77	269,462.80	12,109,054.97	90.63
	Fund 001 Sub Totals:	520,977.69	-98,320.75	-98,320.75	619,298.44	269,312.24		
Fund 002	Sales Tax Fund							
Dept 002-0100	Administration							
R10	Taxes - Sales							
002-0100-4105	One Cent Sales Tax	3,873,000.00	349,214.09	349,214.09	3,523,785.91	0.00	3,523,785.91	90.98
R85	R10 Sub Totals:	3,873,000.00	349,214.09	349,214.09	3,523,785.91	0.00	3,523,785.91	90.98
	Interest Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
002-0100-4850	Interest Revenue	250.00	45.85	45.85	204.15	0.00	204.15	81.66
	R85 Sub Totals:	250.00	45.85	45.85	204.15	0.00	204.15	81.66
	Revenue Sub Totals:	3,873,250.00	349,259.94	349,259.94	3,523,990.06	0.00	3,523,990.06	90.98
E62	Intergovernmental Tsfr							
002-0100-5620	Xfer to General	3,873,000.00	322,750.00	322,750.00	3,550,250.00	0.00	3,550,250.00	91.67
	E62 Sub Totals:	3,873,000.00	322,750.00	322,750.00	3,550,250.00	0.00	3,550,250.00	91.67
	Expense Sub Totals:	3,873,000.00	322,750.00	322,750.00	3,550,250.00	0.00	3,550,250.00	91.67
	Dept 0100 Sub Totals:	-250.00	-26,509.94	-26,509.94	26,259.94	0.00		
	Fund Revenue Sub Totals:	3,873,250.00	349,259.94	349,259.94	3,523,990.06	0.00	3,523,990.06	90.98
	Fund Expense Sub Totals:	3,873,000.00	322,750.00	322,750.00	3,550,250.00	0.00	3,550,250.00	91.67
	Fund 002 Sub Totals:	-250.00	-26,509.94	-26,509.94	26,259.94	0.00		
Fund 003	Franchise Fees							
Dept 003-0100	Administration							
R50	Sale of Services							
003-0100-4502	AT&T / SW Bell Franchise Fee	150,000.00	26,276.22	26,276.22	123,723.78	0.00	123,723.78	82.48
003-0100-4506	Centerpoint Energy Franchise Fee	200,000.00	25,224.61	25,224.61	174,775.39	0.00	174,775.39	87.39
003-0100-4508	Fidelity Franchise Fee	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
003-0100-4510	Comcast Cable Franchise Fee	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
003-0100-4526	Entergy Franchise Fee	600,000.00	43,854.13	43,854.13	556,145.87	0.00	556,145.87	92.69
003-0100-4528	First Electric Franchise Fee	275,000.00	23,326.30	23,326.30	251,673.70	0.00	251,673.70	91.52
003-0100-4564	Windstream Franchise Fee	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
	R50 Sub Totals:	1,330,000.00	118,681.26	118,681.26	1,211,318.74	0.00	1,211,318.74	91.08
R85	Interest Revenue							
003-0100-4850	Interest Revenue	300.00	41.44	41.44	258.56	0.00	258.56	86.19
	R85 Sub Totals:	300.00	41.44	41.44	258.56	0.00	258.56	86.19
	Revenue Sub Totals:	1,330,300.00	118,722.70	118,722.70	1,211,577.30	0.00	1,211,577.30	91.08
E62	Intergovernmental Tsfr							
003-0100-5620	Xfer to General	444,750.00	37,062.50	37,062.50	407,687.50	0.00	407,687.50	91.67
003-0100-5622	Xfer to Street	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	E62 Sub Totals:	889,500.00	37,062.50	37,062.50	852,437.50	0.00	852,437.50	95.83

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	889,500.00	37,062.50	37,062.50	852,437.50	0.00	852,437.50	95.83
Dept 003-0400	Dept 0100 Sub Totals:	-440,800.00	-81,660.20	-81,660.20	-359,139.80	0.00		
E62	Intergovernmental Tsfr							
003-0400-5626	Xfer to Other	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	E62 Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
	Expense Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00	444,750.00	100.00
Dept 003-0800	Dept 0400 Sub Totals:	444,750.00	0.00	0.00	444,750.00	0.00		
E62	Intergovernmental Tsfr							
003-0800-5622	Xfer to Fund 185	444,750.00	52,215.87	52,215.87	392,534.13	0.00	392,534.13	88.26
	E62 Sub Totals:	444,750.00	52,215.87	52,215.87	392,534.13	0.00	392,534.13	88.26
	Expense Sub Totals:	444,750.00	52,215.87	52,215.87	392,534.13	0.00	392,534.13	88.26
	Dept 0800 Sub Totals:	444,750.00	52,215.87	52,215.87	392,534.13	0.00		
	Fund Revenue Sub Totals:	1,330,300.00	118,722.70	118,722.70	1,211,577.30	0.00	1,211,577.30	91.08
	Fund Expense Sub Totals:	1,779,000.00	89,278.37	89,278.37	1,689,721.63	0.00	1,689,721.63	94.98
	Fund 003 Sub Totals:	448,700.00	-29,444.33	-29,444.33	478,144.33	0.00		
Fund 005	Designated Tax Fund - Gen'l							
Dept 005-0100	Administration							
R85	Interest Revenue	700.00	77.92	77.92	622.08	0.00	622.08	88.87
005-0100-4850	Interest Revenue	700.00	77.92	77.92	622.08	0.00	622.08	88.87
	R85 Sub Totals:	700.00	77.92	77.92	622.08	0.00	622.08	88.87
	Revenue Sub Totals:	-700.00	-77.92	-77.92	-622.08	0.00		
Dept 005-0200	Dept:0100 Sub Totals:							
R10	Animal Control							
005-0200-4100	Taxes - Sales	416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
	Designated Tax - AC							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 005-0200-5620	R10 Sub Totals:	416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
	Revenue Sub Totals:	416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
	Intergovernmental Tsfr							
	Xfer to General - AC	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
E62 Sub Totals:		416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
	Expense Sub Totals:	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
Dept 0200 Sub Totals:		0.00	-254.75	-254.75	254.75	0.00		
Dept 005-0400	Parks General							
R10	Taxes - Sales	416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
005-0400-4100	Designated Tax - Park							
R10 Sub Totals:		416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
	Revenue Sub Totals:	416,000.00	34,921.41	34,921.41	381,078.59	0.00	381,078.59	91.61
E62	Intergovernmental Tsfr							
005-0400-5620	Xfer to General - Park	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
E62 Sub Totals:		416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
	Expense Sub Totals:	416,000.00	34,666.66	34,666.66	381,333.34	0.00	381,333.34	91.67
Dept 0400 Sub Totals:		0.00	-254.75	-254.75	254.75	0.00		
Dept 005-0500	Fire Department							
R10	Taxes - Sales	1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
005-0500-4100	Designated Tax - Fire							
R10 Sub Totals:		1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
	Revenue Sub Totals:	1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
E62	Intergovernmental Tsfr							
005-0500-5620	Xfer to General - Fire	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
E62 Sub Totals:		1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
	Expense Sub Totals:	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 005-0600	Dept 0500 Sub Totals:	0.00	-553.52	-553.52	553.52	0.00		
R10	Police							
005-0600-4100	Taxes - Sales							
	Designated Tax - Police	1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
	R10 Sub Totals:	1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
E62	Revenue Sub Totals:	1,041,000.00	87,303.52	87,303.52	953,696.48	0.00	953,696.48	91.61
005-0600-5620	Intergovernmental Tsfr							
	Xfer to General - Police	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
	E62 Sub Totals:	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
	Expense Sub Totals:	1,041,000.00	86,750.00	86,750.00	954,250.00	0.00	954,250.00	91.67
Dept 005-0800	Dept 0600 Sub Totals:	0.00	-553.52	-553.52	553.52	0.00		
R10	Street							
005-0800-4100	Taxes - Sales							
	Designated Tax - Street	1,250,000.00	104,764.23	104,764.23	1,145,235.77	0.00	1,145,235.77	91.62
	R10 Sub Totals:	1,250,000.00	104,764.23	104,764.23	1,145,235.77	0.00	1,145,235.77	91.62
E62	Revenue Sub Totals:	1,250,000.00	104,764.23	104,764.23	1,145,235.77	0.00	1,145,235.77	91.62
005-0800-5622	Intergovernmental Tsfr							
	Xfer to Street	1,250,000.00	104,166.66	104,166.66	1,145,833.34	0.00	1,145,833.34	91.67
	E62 Sub Totals:	1,250,000.00	104,166.66	104,166.66	1,145,833.34	0.00	1,145,833.34	91.67
	Expense Sub Totals:	1,250,000.00	104,166.66	104,166.66	1,145,833.34	0.00	1,145,833.34	91.67
	Dept 0800 Sub Totals:	0.00	-597.57	-597.57	597.57	0.00		
	Fund Revenue Sub Totals:	4,164,700.00	349,292.01	349,292.01	3,815,407.99	0.00	3,815,407.99	91.61
	Fund Expense Sub Totals:	4,164,000.00	346,999.98	346,999.98	3,817,000.02	0.00	3,817,000.02	91.67
	Fund 005 Sub Totals:	-700.00	-2,292.03	-2,292.03	1,592.03	0.00		
Fund 010	Electronic Tax							
Dept 010-0000	Personnel Expense							
E01	Taxable Clothing Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-0000-5058								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 010 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Fund 020	Animal Control Donation							
Dept 020-0200								
R68								
020-0200-4680	Donation Revenue	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
020-0200-4682	Donation Revenue	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Donations Dog Park							
	R68 Sub Totals:	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
	Interest Revenue							
R85	Interest Revenue	5.00	0.97	0.97	4.03	0.00	4.03	80.60
020-0200-4850								
	R85 Sub Totals:	5.00	0.97	0.97	4.03	0.00	4.03	80.60
	Revenue Sub Totals:	3,505.00	0.97	0.97	3,504.03	0.00	3,504.03	99.97
	Donation Expense							
E68	AC Donation Expense	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
020-0200-5580								
	E68 Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Expense Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Dept 0200 Sub Totals:	1,495.00	-0.97	-0.97	1,495.97	0.00		
	Fund Revenue Sub Totals:	3,505.00	0.97	0.97	3,504.03	0.00	3,504.03	99.97
	Fund Expense Sub Totals:	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	Fund 020 Sub Totals:	1,495.00	-0.97	-0.97	1,495.97	0.00		
Fund 030	Act 1256 of 1995 Court							
Dept 030-0300								
R40	Fines & Forfeitures							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
030-0300-4404	Act 1256 Civil Division	71,250.00	6,395.00	6,395.00	64,855.00	0.00	64,855.00	91.02
030-0300-4406	Act 1256 District Court Rev	360,000.00	21,222.50	21,222.50	338,777.50	0.00	338,777.50	94.10
	R40 Sub Totals:	431,250.00	27,617.50	27,617.50	403,632.50	0.00	403,632.50	93.60
	Revenue Sub Totals:	431,250.00	27,617.50	27,617.50	403,632.50	0.00	403,632.50	93.60
E01	Personnel Expense							
030-0300-5072	Act 1256 Judge Retirement	5,200.00	394.84	394.84	4,805.16	0.00	4,805.16	92.41
	E01 Sub Totals:	5,200.00	394.84	394.84	4,805.16	0.00	4,805.16	92.41
E40	Operations Expense							
030-0300-5400	Act 316 of 1991 Expense	250.00	18.12	18.12	231.88	0.00	231.88	92.75
030-0300-5415	Act 918 of 1983 Expense	17,500.00	1,342.64	1,342.64	16,157.36	0.00	16,157.36	92.33
030-0300-5425	Act 1256 Co Admin of Justice	140,500.00	10,741.60	10,741.60	129,758.40	0.00	129,758.40	92.35
030-0300-5430	Act 1256 Court Costs	15,250.00	1,181.04	1,181.04	14,068.96	0.00	14,068.96	92.26
030-0300-5435	Act 1256 City Attorney	28,500.00	2,190.68	2,190.68	26,309.32	0.00	26,309.32	92.31
030-0300-5440	Act 1256 DFA (State)	197,250.00	9,714.84	9,714.84	187,535.16	0.00	187,535.16	95.07
030-0300-5445	Act 1256 Ordinance 89-15	26,000.00	1,966.60	1,966.60	24,033.40	0.00	24,033.40	92.44
030-0300-5495	Act 1256 Intoximeter Expense	900.00	67.14	67.14	832.86	0.00	832.86	92.54
	E40 Sub Totals:	426,150.00	27,222.66	27,222.66	398,927.34	0.00	398,927.34	93.61
	Expense Sub Totals:	431,350.00	27,617.50	27,617.50	403,732.50	0.00	403,732.50	93.60
	Dept 0300 Sub Totals:	100.00	0.00	0.00	100.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	431,250.00	27,617.50	27,617.50	403,632.50	0.00	403,632.50	93.60
	Fund Expense Sub Totals:	431,350.00	27,617.50	27,617.50	403,732.50	0.00	403,732.50	93.60
Fund 031	Fund 030 Sub Totals:	100.00	0.00	0.00	100.00	0.00	0.00	0.00
Dept 031-0300	Act 1809 of 2001 Court Auto							
R40	Fines & Forfeitures							
031-0300-4408	Act 1809 of 2001 Revenue	26,000.00	2,503.50	2,503.50	23,496.50	0.00	23,496.50	90.37
	R40 Sub Totals:	26,000.00	2,503.50	2,503.50	23,496.50	0.00	23,496.50	90.37
R85	Interest Revenue							
031-0300-4850	Interest Revenue	20.00	2.91	2.91	17.09	0.00	17.09	85.45
	R85 Sub Totals:	20.00	2.91	2.91	17.09	0.00	17.09	85.45

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	26,020.00	2,506.41	2,506.41	23,513.59	0.00	23,513.59	90.37
E60	Miscellaneous Expense							
031-0300-5600	Misc Exp Act 1809	0.00	0.00	0.00	0.00	0.00	0.00	0.00
031-0300-5608	Software - New & Renewals	64,676.00	2,010.50	2,010.50	62,665.50	22,378.30	40,287.20	62.29
	E60 Sub Totals:	64,676.00	2,010.50	2,010.50	62,665.50	22,378.30	40,287.20	62.29
	Expense Sub Totals:	64,676.00	2,010.50	2,010.50	62,665.50	22,378.30	40,287.20	62.29
	Dept 0300 Sub Totals:	38,656.00	-495.91	-495.91	39,151.91	22,378.30		
	Fund Revenue Sub Totals:	26,020.00	2,506.41	2,506.41	23,513.59	0.00	23,513.59	90.37
	Fund Expense Sub Totals:	64,676.00	2,010.50	2,010.50	62,665.50	22,378.30	40,287.20	62.29
	Fund 031 Sub Totals:	38,656.00	-495.91	-495.91	39,151.91	22,378.30		
Fund 045	Park 1/8 Sales Tax O & M							
Dept 045-0400	Parks General							
R10	Taxes - Sales							
045-0400-4110	Park 1/8 Sales Tax	521,000.00	486.63	486.63	520,513.37	0.00	520,513.37	99.91
	R10 Sub Totals:	521,000.00	486.63	486.63	520,513.37	0.00	520,513.37	99.91
	Interest Revenue							
R85	Interest Revenue	30.00	2.03	2.03	27.97	0.00	27.97	93.23
045-0400-4850								
	R85 Sub Totals:	30.00	2.03	2.03	27.97	0.00	27.97	93.23
	Revenue Sub Totals:	521,030.00	488.66	488.66	520,541.34	0.00	520,541.34	99.91
E62	Intergovernmental Tsfr							
045-0400-5620	Xfer to General	0.00	43,416.66	43,416.66	-43,416.66	0.00	-43,416.66	0.00
	E62 Sub Totals:	0.00	43,416.66	43,416.66	-43,416.66	0.00	-43,416.66	0.00
	Expense Sub Totals:	0.00	43,416.66	43,416.66	-43,416.66	0.00	-43,416.66	0.00
	Dept 0400 Sub Totals:	-521,030.00	42,928.00	42,928.00	-563,958.00	0.00		
	Fund Revenue Sub Totals:	521,030.00	488.66	488.66	520,541.34	0.00	520,541.34	99.91
	Fund Expense Sub Totals:	0.00	43,416.66	43,416.66	-43,416.66	0.00	-43,416.66	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 050	Fund 045 Sub Totals:	-521,030.00	42,928.00	42,928.00	-563,958.00	0.00		
Dept 050-0500	Fire Donation							
R68	Fire Department							
050-0500-4680	Donation Revenue	1,000.00	289.04	289.04	710.96	0.00	710.96	71.10
	Donation Revenue	1,000.00	289.04	289.04	710.96	0.00	710.96	71.10
R85	Interest Revenue	0.00	0.13	0.13	-0.13	0.00	-0.13	0.00
050-0500-4850	Interest Revenue	0.00	0.13	0.13	-0.13	0.00	-0.13	0.00
	R85 Sub Totals:							
	Revenue Sub Totals:	1,000.00	289.17	289.17	710.83	0.00	710.83	71.08
E68	Donation Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
050-0500-5580	Donations Expense Fire	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E68 Sub Totals:							
	Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Dept 0500 Sub Totals:	0.00	-289.17	-289.17	289.17	0.00		
	Fund Revenue Sub Totals:	1,000.00	289.17	289.17	710.83	0.00	710.83	71.08
	Fund Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
Fund 051	Fund 050 Sub Totals:	0.00	-289.17	-289.17	289.17	0.00		
Dept 051-0500	Act 833 of 1991 Fire							
R15	Fire Department							
051-0500-4150	Taxes - Property	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
	State Turnback	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
R85	Interest Revenue	15.00	1.02	1.02	13.98	0.00	13.98	93.20
051-0500-4850	Interest Revenue	15.00	1.02	1.02	13.98	0.00	13.98	93.20
	R85 Sub Totals:							
	Revenue Sub Totals:	15,015.00	1.02	1.02	15,013.98	0.00	15,013.98	99.99
E40	Operations Expense	15,000.00	0.00	0.00	15,000.00	1,561.47	13,438.53	89.59
051-0500-5410	Act 833 Expense	15,000.00	0.00	0.00	15,000.00	1,561.47	13,438.53	89.59

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E40 Sub Totals:		15,000.00	0.00	0.00	15,000.00	1,561.47	13,438.53	89.59
Expense Sub Totals:		15,000.00	0.00	0.00	15,000.00	1,561.47	13,438.53	89.59
Dept 0500 Sub Totals:		-15.00	-1.02	-1.02	-13.98	1,561.47		
Fund Revenue Sub Totals:		15,015.00	1.02	1.02	15,013.98	0.00	15,013.98	99.99
Fund Expense Sub Totals:		15,000.00	0.00	0.00	15,000.00	1,561.47	13,438.53	89.59
Fund 051 Sub Totals:		-15.00	-1.02	-1.02	-13.98	1,561.47		
Fund 055	Fire 3/8 SalesTax							
Dept 055-0500	Fire Department							
R10	Taxes - Sales							
055-0500-4120	Fire 3/8 Sales Tax	1,562,000.00	130,955.28	130,955.28	1,431,044.72	0.00	1,431,044.72	91.62
R10 Sub Totals:		1,562,000.00	130,955.28	130,955.28	1,431,044.72	0.00	1,431,044.72	91.62
R85	Interest Revenue	100.00	2.77	2.77	97.23	0.00	97.23	97.23
055-0500-4850	Interest Revenue	100.00	2.77	2.77	97.23	0.00	97.23	97.23
R85 Sub Totals:		100.00	2.77	2.77	97.23	0.00	97.23	97.23
Revenue Sub Totals:		1,562,100.00	130,958.05	130,958.05	1,431,141.95	0.00	1,431,141.95	91.62
Intergovernmental Tsfr								
Xfer to General		1,562,000.00	130,166.66	130,166.66	1,431,833.34	0.00	1,431,833.34	91.67
E62 Sub Totals:		1,562,000.00	130,166.66	130,166.66	1,431,833.34	0.00	1,431,833.34	91.67
E80	Fixed Assets	169,000.00	14,255.17	14,255.17	154,744.83	0.00	154,744.83	91.56
055-0500-5814	Fixed Assets - Fire Trucks	169,000.00	14,255.17	14,255.17	154,744.83	0.00	154,744.83	91.56
E80 Sub Totals:		169,000.00	14,255.17	14,255.17	154,744.83	0.00	154,744.83	91.56
E85	Interest Expense	7,030.00	402.67	402.67	6,627.33	0.00	6,627.33	94.27
055-0500-5850	Interest Expense	7,030.00	402.67	402.67	6,627.33	0.00	6,627.33	94.27
E85 Sub Totals:		7,030.00	402.67	402.67	6,627.33	0.00	6,627.33	94.27
Expense Sub Totals:		1,738,030.00	144,824.50	144,824.50	1,593,205.50	0.00	1,593,205.50	91.67
Dept 0500 Sub Totals:		175,930.00	13,866.45	13,866.45	162,063.55	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	1,562,100.00	130,958.05	130,958.05	1,431,141.95	0.00	1,431,141.95	91.62
	Fund Expense Sub Totals:	1,738,030.00	144,824.50	144,824.50	1,593,205.50	0.00	1,593,205.50	91.67
Fund 060	Fund 055 Sub Totals:	175,930.00	13,866.45	13,866.45	162,063.55	0.00		
Dept 060-0600	Police Donation							
R68	Police							
060-0600-4680	Donation Revenue	1,000.00	89.04	89.04	910.96	0.00	910.96	91.10
	Donation Revenue							
	R68 Sub Totals:	1,000.00	89.04	89.04	910.96	0.00	910.96	91.10
R85	Interest Revenue							
060-0600-4850	Interest Revenue	5.00	0.08	0.08	4.92	0.00	4.92	98.40
	R85 Sub Totals:	5.00	0.08	0.08	4.92	0.00	4.92	98.40
	Revenue Sub Totals:	1,005.00	89.12	89.12	915.88	0.00	915.88	91.13
E60	Miscellaneous Expense							
060-0600-5600	Miscellaneous Expense	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	E60 Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Expense Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Dept 0600 Sub Totals:	-255.00	-89.12	-89.12	-165.88	0.00		
	Fund Revenue Sub Totals:	1,005.00	89.12	89.12	915.88	0.00	915.88	91.13
	Fund Expense Sub Totals:	750.00	0.00	0.00	750.00	0.00	750.00	100.00
	Fund 060 Sub Totals:	-255.00	-89.12	-89.12	-165.88	0.00		
Fund 061	Act 918 of 1983 Police							
Dept 061-0600	Police							
R40	Fines & Forfeitures							
061-0600-4410	Admin of Justice Revenue	15,000.00	1,342.64	1,342.64	13,657.36	0.00	13,657.36	91.05
	R40 Sub Totals:	15,000.00	1,342.64	1,342.64	13,657.36	0.00	13,657.36	91.05
R85	Interest Revenue							
061-0600-4850	Interest Revenue	10.00	0.72	0.72	9.28	0.00	9.28	92.80

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Sub Totals:	10.00	0.72	0.72	9.28	0.00	9.28	92.80
	Revenue Sub Totals:	15,010.00	1,343.36	1,343.36	13,666.64	0.00	13,666.64	91.05
	Dept 0600 Sub Totals:	-15,010.00	-1,343.36	-1,343.36	-13,666.64	0.00		
	Fund Revenue Sub Totals:	15,010.00	1,343.36	1,343.36	13,666.64	0.00	13,666.64	91.05
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 062	Fund 061 Sub Totals:	-15,010.00	-1,343.36	-1,343.36	-13,666.64	0.00		
Dept 062-0600	Act 988 of 1991 Emerg Veh							
R40	Police							
062-0600-4402	Fines & Forfeitures							
	Act 988 of 1991 Revenue	12,000.00	923.00	923.00	11,077.00	0.00	11,077.00	92.31
R40	Sub Totals:	12,000.00	923.00	923.00	11,077.00	0.00	11,077.00	92.31
	Interest Revenue							
R85	Interest Revenue	10.00	0.34	0.34	9.66	0.00	9.66	96.60
062-0600-4850	Sub Totals:	10.00	0.34	0.34	9.66	0.00	9.66	96.60
	Revenue Sub Totals:	12,010.00	923.34	923.34	11,086.66	0.00	11,086.66	92.31
E40	Operations Expense							
062-0600-5420	Act 988 Expense	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
	Sub Totals:	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
	Expense Sub Totals:	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
	Dept 0600 Sub Totals:	-10.00	-923.34	-923.34	913.34	0.00		
	Fund Revenue Sub Totals:	12,010.00	923.34	923.34	11,086.66	0.00	11,086.66	92.31
	Fund Expense Sub Totals:	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
	Fund 062 Sub Totals:	-10.00	-923.34	-923.34	913.34	0.00		
Fund 066	Federal Drug Control							
Dept 066-0600	Police							
R85	Interest Revenue							
066-0600-4850	Interest Revenue	0.00	0.19	0.19	-0.19	0.00	-0.19	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	0.00	0.19	0.19	-0.19	0.00	-0.19	0.00
	Revenue Sub Totals:	0.00	0.19	0.19	-0.19	0.00	-0.19	0.00
E60	Miscellaneous Expense							
066-0600-5600	Miscellaneous Expense	0.00	2,510.26	2,510.26	-2,510.26	0.00	-2,510.26	0.00
	E60 Sub Totals:	0.00	2,510.26	2,510.26	-2,510.26	0.00	-2,510.26	0.00
	Expense Sub Totals:	0.00	2,510.26	2,510.26	-2,510.26	0.00	-2,510.26	0.00
	Dept 0600 Sub Totals:	0.00	2,510.07	2,510.07	-2,510.07	0.00		
	Fund Revenue Sub Totals:	0.00	0.19	0.19	-0.19	0.00	-0.19	0.00
	Fund Expense Sub Totals:	0.00	2,510.26	2,510.26	-2,510.26	0.00	-2,510.26	0.00
	Fund 066 Sub Totals:	0.00	2,510.07	2,510.07	-2,510.07	0.00		
Fund 068	State Drug Control							
Dept 068-0600	Police							
R40	Fines & Forfeitures							
068-0600-4418	Drug Seizure Revenue	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	R40 Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Interest Revenue							
R85	Interest Revenue	5.00	0.48	0.48	4.52	0.00	4.52	90.40
068-0600-4850								
	R85 Sub Totals:	5.00	0.48	0.48	4.52	0.00	4.52	90.40
	Revenue Sub Totals:	2,505.00	0.48	0.48	2,504.52	0.00	2,504.52	99.98
E60	Miscellaneous Expense							
068-0600-5600	Miscellaneous Expense	10,000.00	25.00	25.00	9,975.00	0.00	9,975.00	99.75
	E60 Sub Totals:	10,000.00	25.00	25.00	9,975.00	0.00	9,975.00	99.75
	Expense Sub Totals:	10,000.00	25.00	25.00	9,975.00	0.00	9,975.00	99.75
	Dept 0600 Sub Totals:	7,495.00	24.52	24.52	7,470.48	0.00		
	Fund Revenue Sub Totals:	2,505.00	0.48	0.48	2,504.52	0.00	2,504.52	99.98

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 080	Fund Expense Sub Totals:	10,000.00	25.00	25.00	9,975.00	0.00	9,975.00	99.75
Dept 080-0000	Fund 068 Sub Totals:	7,495.00	24.52	24.52	7,470.48	0.00		
R66	Street Fund							
080-0000-4900	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R66 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
080-0000-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 080-0140	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E01	Stormwater							
080-0140-5000	Personnel Expense	105,379.39	6,414.73	6,414.73	98,964.66	0.00	98,964.66	93.91
080-0140-5010	Salary Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
080-0140-5020	Overtime Expense	8,138.03	491.38	491.38	7,646.65	0.00	7,646.65	93.96
080-0140-5022	FICA Expense	468.00	67.23	67.23	400.77	0.00	400.77	85.63
080-0140-5025	Unemployment Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0140-5030	Worker's Comp Expense	15,425.01	930.14	930.14	14,494.87	0.00	14,494.87	93.97
080-0140-5040	APERS Expense	24,542.25	867.68	867.68	23,674.57	0.00	23,674.57	96.46
080-0140-5050	Health Insurance Expense	325.00	0.00	0.00	325.00	0.00	325.00	100.00
080-0140-5055	Physical & Drug Screen Exp	1,800.00	0.00	0.00	1,800.00	1,110.36	689.64	38.31
080-0140-5060	Uniform Expense	4,600.00	0.00	0.00	4,600.00	0.00	4,600.00	100.00
	Travel & Training Expense							
E10	E01 Sub Totals:	162,177.68	8,771.16	8,771.16	153,406.52	1,110.36	152,296.16	93.91
080-0140-5115	Building & Grounds Exp	700.00	53.58	53.58	646.42	0.00	646.42	92.35
080-0140-5116	Communication Exp - Telephone	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
	Communication Exp - Cellular							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	E10 Sub Totals:	4,700.00	53.58	53.58	4,646.42	0.00	4,646.42	98.86
	Vehicle Expense							
080-0140-5200	Fuel Expense	3,750.00	285.02	285.02	3,464.98	53.20	3,411.78	90.98
080-0140-5210	Service & Repair - Vehicle	2,500.00	0.00	0.00	2,500.00	23.84	2,476.16	99.05
080-0140-5218	Tire Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
080-0140-5225	Insurance Expense - Vehicle	1,000.00	0.00	0.00	1,000.00	437.50	562.50	56.25
E20 Sub Totals:		9,250.00	285.02	285.02	8,964.98	514.54	8,450.44	91.36
E30	Supply Expense							
080-0140-5300	Supplies - Office	500.00	0.00	0.00	500.00	93.21	406.79	81.36
080-0140-5322	Supplies - Operating	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
080-0140-5380	Prisoner Care Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E30 Sub Totals:		8,000.00	0.00	0.00	8,000.00	93.21	7,906.79	98.83
E40	Operations Expense							
080-0140-5515	Special Elec or Permit Fee Exp	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
080-0140-5520	Public Education Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
E40 Sub Totals:		3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	100.00
E55	Professional Services							
080-0140-5571	Prof Services - Engineering	75,000.00	1,530.00	1,530.00	73,470.00	1,620.00	71,850.00	95.80
080-0140-5574	Prof Services - GIS	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
080-0140-5589	Prof Services - Printing	250.00	0.00	0.00	250.00	0.00	250.00	100.00
E55 Sub Totals:		81,750.00	1,530.00	1,530.00	80,220.00	1,620.00	78,600.00	96.15
E80	Fixed Assets							
080-0140-5808	Fixed Assets - Vehicle/Other	70,000.00	0.00	0.00	70,000.00	58,892.00	11,108.00	15.87
080-0140-5816	Fixed Assets - Infrastructure	430,000.00	0.00	0.00	430,000.00	0.00	430,000.00	100.00
E80 Sub Totals:		500,000.00	0.00	0.00	500,000.00	58,892.00	441,108.00	88.22
Expense Sub Totals:		769,577.68	10,639.76	10,639.76	758,937.92	62,230.11	696,707.81	90.53
Dept 080-0800	Dept 0140 Sub Totals:	769,577.68	10,639.76	10,639.76	758,937.92	62,230.11	696,707.81	90.53
R10	Street							
080-0800-4152	Taxes - Sales	326,000.00	30,276.96	30,276.96	295,723.04	0.00	295,723.04	90.71
	1/2 Cent Sales Tax							
R15	R10 Sub Totals:	326,000.00	30,276.96	30,276.96	295,723.04	0.00	295,723.04	90.71
080-0800-4150	Taxes - Property							
	State Turnback	752,400.00	64,717.20	64,717.20	687,682.80	0.00	687,682.80	91.40

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-4151	Saline County Treasurer	332,400.00	13,708.06	13,708.06	318,691.94	0.00	318,691.94	95.88
R15 Sub Totals:		1,084,800.00	78,425.26	78,425.26	1,006,374.74	0.00	1,006,374.74	92.77
R60	Miscellaneous Revenue							
080-0800-4600	Miscellaneous Revenue	25,000.00	332.00	332.00	24,668.00	0.00	24,668.00	98.67
R60 Sub Totals:		25,000.00	332.00	332.00	24,668.00	0.00	24,668.00	98.67
R62	Intergovernmental Tsfrs							
080-0800-4627	Xfr Designated Tax - Street	1,250,000.00	104,166.66	104,166.66	1,145,833.34	0.00	1,145,833.34	91.67
R62 Sub Totals:		1,250,000.00	104,166.66	104,166.66	1,145,833.34	0.00	1,145,833.34	91.67
R64	Reimbursement							
080-0800-4640	Reimbursement Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R64 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
080-0800-4850	Interest Revenue	750.00	67.12	67.12	682.88	0.00	682.88	91.05
R85 Sub Totals:		750.00	67.12	67.12	682.88	0.00	682.88	91.05
Revenue Sub Totals:		2,686,550.00	213,268.00	213,268.00	2,473,282.00	0.00	2,473,282.00	92.06
E01	Personnel Expense							
080-0800-5000	Salary Expense	430,269.53	26,883.69	26,883.69	403,385.84	0.00	403,385.84	93.75
080-0800-5005	SWB Reimbursement	109,000.00	9,083.33	9,083.33	99,916.67	0.00	99,916.67	91.67
080-0800-5010	Overtime Expense	15,000.00	256.33	256.33	14,743.67	0.00	14,743.67	98.29
080-0800-5020	FICA Expense	33,268.31	2,034.74	2,034.74	31,233.57	0.00	31,233.57	93.88
080-0800-5022	Unemployment Expense	2,390.03	89.51	89.51	2,300.52	0.00	2,300.52	96.25
080-0800-5025	Worker's Comp Expense	17,809.00	13,759.26	13,759.26	4,049.74	0.00	4,049.74	22.74
080-0800-5030	APERS Expense	61,914.36	3,935.30	3,935.30	57,979.06	0.00	57,979.06	93.64
080-0800-5040	Health Insurance Expense	128,536.05	7,419.56	7,419.56	121,116.49	0.00	121,116.49	94.23
080-0800-5050	Physical & Drug Screen Exp	2,000.00	0.00	0.00	2,000.00	350.00	1,650.00	82.50
080-0800-5055	Uniform Expense	9,000.00	0.00	0.00	9,000.00	4,281.67	4,718.33	52.43
080-0800-5060	Travel & Training Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
E01 Sub Totals:		813,687.28	63,461.72	63,461.72	750,225.56	4,631.67	745,593.89	91.63
E10	Building & Grounds Exp							
080-0800-5102	Repairs & Maint - Building	2,000.00	820.27	820.27	1,179.73	1,050.00	129.73	6.49
080-0800-5110	Utilities - Electric	18,500.00	1,261.68	1,261.68	17,238.32	0.00	17,238.32	93.18
080-0800-5111	Utilities - Gas	2,500.00	258.98	258.98	2,241.02	0.00	2,241.02	89.64
080-0800-5112	Utilities - Water	500.00	95.65	95.65	404.35	0.00	404.35	80.87
080-0800-5115	Communication Exp - Telephone	6,500.00	453.94	453.94	6,046.06	0.00	6,046.06	93.02
080-0800-5116	Communication Exp - Cellular	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
080-0800-5120	Insurance - Property	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
080-0800-5130	Sanitation	1,750.00	493.59	493.59	1,256.41	0.00	1,256.41	71.79
080-0800-5140	Supplies - B&G	2,600.00	0.00	0.00	2,600.00	822.63	1,777.37	68.36
080-0800-5142	Janitorial Supplies and Main	2,000.00	0.00	0.00	2,000.00	233.60	1,766.40	88.32
080-0800-5145	Tools	10,000.00	0.00	0.00	10,000.00	515.07	9,484.93	94.85
E10 Sub Totals:		51,350.00	3,384.11	3,384.11	47,965.89	2,621.30	45,344.59	88.30
E20	Vehicle Expense							
080-0800-5200	Fuel Expense	60,000.00	4,020.89	4,020.89	55,979.11	0.00	55,979.11	93.30
080-0800-5210	Service & Repair - Vehicle	65,000.00	1,265.84	1,265.84	63,734.16	3,430.50	60,303.66	92.77
080-0800-5218	Tire Expense	7,000.00	0.00	0.00	7,000.00	914.03	6,085.97	86.94
080-0800-5225	Insurance Expense - Vehicle	22,850.00	0.00	0.00	22,850.00	19,724.84	3,125.16	13.68
080-0800-5230	Radios	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
080-0800-5240	Equipment Rental	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
E20 Sub Totals:		160,850.00	5,286.73	5,286.73	155,563.27	24,069.37	131,493.90	81.75
E30	Supply Expense							
080-0800-5300	Supplies - Office	4,000.00	0.00	0.00	4,000.00	474.75	3,525.25	88.13
080-0800-5316	Supplies - Signs	35,500.00	0.00	0.00	35,500.00	113.39	35,386.61	99.68
080-0800-5322	Supplies - Operating	65,000.00	648.59	648.59	64,351.41	2,759.64	61,591.77	94.76
080-0800-5350	Postage Expense	500.00	0.00	0.00	500.00	0.00	500.00	100.00
080-0800-5380	Prisoner Care Expense	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
E30 Sub Totals:		108,000.00	648.59	648.59	107,351.41	3,347.78	104,003.63	96.30
E40	Operations Expense							
080-0800-5323	Material and Maint	20,000.00	0.00	0.00	20,000.00	2,207.88	17,792.12	88.96
080-0800-5480	Dues & Subscriptions	750.00	0.00	0.00	750.00	0.00	750.00	100.00
080-0800-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
080-0800-5545	Street Paving Expense	150,000.00	0.00	0.00	150,000.00	1,382.95	148,617.05	99.08
080-0800-5546	Street Lights Installed	115,000.00	8,887.83	8,887.83	106,112.17	0.00	106,112.17	92.27
080-0800-5547	Traffic Signal Maintenance	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
E40 Sub Totals:		302,250.00	8,887.83	8,887.83	293,362.17	3,590.83	289,771.34	95.87
E55	Professional Services							
080-0800-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
080-0800-5553	Prof Services - Advertising	2,000.00	0.00	0.00	2,000.00	136.06	1,863.94	93.20
080-0800-5562	Prof Services - Bridge Inspection	1,000.00	0.00	0.00	1,000.00	16.41	983.59	98.36
080-0800-5571	Prof Services - Engineering	15,000.00	1,020.00	1,020.00	13,980.00	1,080.00	12,900.00	86.00
080-0800-5574	Prof Services - GIS	6,120.00	0.00	0.00	6,120.00	0.00	6,120.00	100.00
080-0800-5586	Prof Services - Other	150,000.00	0.00	0.00	150,000.00	12,039.57	137,960.43	91.97
080-0800-5589	Prof Services - Printing	500.00	0.00	0.00	500.00	0.00	500.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55 Sub Totals:		184,620.00	1,020.00	1,020.00	183,600.00	13,272.04	170,327.96	92.26
E60	Miscellaneous Expense							
080-0800-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	0.00	23,900.00	100.00
080-0800-5606	Main Renewals Computer Related	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
080-0800-5608	Software - New & Renewals	18,515.00	0.00	0.00	18,515.00	119.88	18,395.12	99.35
080-0800-5614	Copier Maint & Lease	2,760.00	27.66	27.66	2,732.34	35.00	2,697.34	97.73
E60 Sub Totals:		51,675.00	27.66	27.66	51,647.34	154.88	51,492.46	99.65
E62	Intergovernmental Tsfr							
080-0800-5620	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Fixed Assets							
080-0800-5808	Fixed Assets - Other Equipment	35,000.00	0.00	0.00	35,000.00	29,446.00	5,554.00	15.87
080-0800-5810	Fixed Assets - Equipment	250,000.00	973.35	973.35	249,026.65	0.00	249,026.65	99.61
080-0800-5816	Fixed Assets - Infrastructure	722,112.50	0.00	0.00	722,112.50	0.00	722,112.50	100.00
080-0800-5828	Projects	1,241,000.00	29,635.97	29,635.97	1,211,364.03	0.00	1,211,364.03	97.61
080-0800-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		2,248,112.50	30,609.32	30,609.32	2,217,503.18	29,446.00	2,188,057.18	97.33
E90	Construction Projects							
080-0800-5910	Projects - Overlays	302,846.01	0.00	0.00	302,846.01	45,399.09	257,446.92	85.01
E90 Sub Totals:		302,846.01	0.00	0.00	302,846.01	45,399.09	257,446.92	85.01
Expense Sub Totals:		4,223,390.79	113,325.96	113,325.96	4,110,064.83	126,532.96	3,983,531.87	94.32
Dept 0800 Sub Totals:		1,536,840.79	-99,942.04	-99,942.04	1,636,782.83	126,532.96		
Fund Revenue Sub Totals:		2,686,550.00	213,268.00	213,268.00	2,473,282.00	0.00	2,473,282.00	92.06
Fund Expense Sub Totals:		4,992,968.47	123,965.72	123,965.72	4,869,002.75	188,763.07	4,680,239.68	93.74
Fund 080 Sub Totals:		2,306,418.47	-89,302.28	-89,302.28	2,395,720.75	188,763.07		
Dept 110	Special Redemp - 2016 Bond							
Dept 110-0100	Administration							
R85	Interest Revenue							
110-0100-4855	Gain on Investment	0.00	242.46	242.46	-242.46	0.00	-242.46	0.00
R85 Sub Totals:		0.00	242.46	242.46	-242.46	0.00	-242.46	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	0.00	242.46	242.46	-242.46	0.00	-242.46	0.00
	Dept 0100 Sub Totals:	0.00	-242.46	-242.46	242.46	0.00		
	Fund Revenue Sub Totals:	0.00	242.46	242.46	-242.46	0.00	-242.46	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 110 Sub Totals:	0.00	-242.46	-242.46	242.46	0.00		
Fund 111	2016B Cost of Issuance							
Dept 111-0100	Administration							
R62	Intergovernmental Tsfrs							
111-0100-4623	Xfer from Other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-4610	Bond Revenue							
	Loan Cost of Issuance	0.00	-58,647.19	-58,647.19	58,647.19	0.00	58,647.19	0.00
R72	R72 Sub Totals:	0.00	-58,647.19	-58,647.19	58,647.19	0.00	58,647.19	0.00
R85	Interest Revenue							
111-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	-58,647.19	-58,647.19	58,647.19	0.00	58,647.19	0.00
111-0100-5626	Intergovernmental Tsfr							
	Xfer to Other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111-0100-5724	Bond Expense							
	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0100 Sub Totals:	0.00	58,647.19	58,647.19	-58,647.19	0.00		
	Fund Revenue Sub Totals:	0.00	-58,647.19	-58,647.19	58,647.19	0.00	58,647.19	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 112	Fund 111 Sub Totals:	0.00	58,647.19	58,647.19	-58,647.19	0.00		
Dept 112-0100	2016A Cost of Issuance							
R62	Intergovernmental Tsfrs							
112-0100-4623	Xfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-4610	Bond Revenue							
	Loan Cost of Issuance	0.00	-21,352.81	-21,352.81	21,352.81	0.00	21,352.81	0.00
R85	R72 Sub Totals:	0.00	-21,352.81	-21,352.81	21,352.81	0.00	21,352.81	0.00
112-0100-4850	Interest Revenue							
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-5626	Revenue Sub Totals:							
	Intergovernmental Tsfr							
	Xfer to other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-0100-5724	Bond Expense							
	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0100 Sub Totals:	0.00	21,352.81	21,352.81	-21,352.81	0.00	21,352.81	0.00
	Fund Revenue Sub Totals:	0.00	-21,352.81	-21,352.81	21,352.81	0.00	21,352.81	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 113	Fund 112 Sub Totals:	0.00	21,352.81	21,352.81	-21,352.81	0.00		
Dept 113-0100	Debt Service Reserve Fund							
R72	Bond Revenue							
113-0100-4610	Loan Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-4623	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-5626	Xfer from other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113-0100-5755	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0100	Dept 0100 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Revenue Sub Totals:	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense Sub Totals:	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 113	Fund 113 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	2016 Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Revenue	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan Proceeds	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0100	Dept 0100 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Tsfrs	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Xfer from other fund	Xfer from other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R62 Sub Totals:								
R72	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114-0400-4610	Loan Bond revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:								
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114-0400-4850	Interest Revenue	0.00	26.01	26.01	-26.01	0.00	-26.01	0.00
R85 Sub Totals:								
	Revenue Sub Totals:							
E62	Intergovernmental Tsfr	0.00	26.01	26.01	-26.01	0.00	-26.01	0.00
114-0400-5626	Xfer to other fund	0.00	26.01	26.01	-26.01	0.00	-26.01	0.00
E62 Sub Totals:								
Expense Sub Totals:								
Dept 0400 Sub Totals:								
		0.00	-26.01	-26.01	26.01	0.00		
Fund Revenue Sub Totals:								
		0.00	26.01	26.01	-26.01	0.00	-26.01	0.00
Fund Expense Sub Totals:								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 114 Sub Totals:								
		0.00	-26.01	-26.01	26.01	0.00		
Fund 140	Park Bond 2006 DS							
Dept 140-0400	Parks General							
R10	Taxes - Sales							
140-0400-4111	Park Bond Sales Tax	0.00	174,607.05	174,607.05	-174,607.05	0.00	-174,607.05	0.00
R10 Sub Totals:								
		0.00	174,607.05	174,607.05	-174,607.05	0.00	-174,607.05	0.00
R62	Intergovernmental Tsfrs							
140-0400-4626	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62 Sub Totals:								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
140-0400-4850	Interest Revenue	0.00	8.24	8.24	-8.24	0.00	-8.24	0.00
R85 Sub Totals:								
		0.00	8.24	8.24	-8.24	0.00	-8.24	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:		174,615.29	174,615.29	-174,615.29	0.00	-174,615.29	0.00
E72	Bond Expense	0.00						
140-0400-5722	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140-0400-5724	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
140-0400-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	-174,615.29	-174,615.29	174,615.29	0.00		
	Fund Revenue Sub Totals:	0.00	174,615.29	174,615.29	-174,615.29	0.00	-174,615.29	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 140 Sub Totals:	0.00	-174,615.29	-174,615.29	174,615.29	0.00		
Fund 141	Park Bond 2006 DSR							
Dept 141-0400	Parks General							
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141-0400-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141-0400-4855	Gain on Investment							
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr							
141-0400-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
141-0400-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0400 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 142	Fund 141 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 142-0400	Park,Bond 2006 O&M							
R62	Parks General							
142-0400-4110	Intergovernmental Tsfrs							
	Park 1/8 Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
142-0400-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142-0400-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 143	Fund 142 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 143-0400	Park Bond 2007 DS							
R10	Parks General							
143-0400-4111	Taxes - Sales							
	Park Bond Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
143-0400-4626	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143-0400-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Trsf	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143-0400-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143-0400-5722	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143-0400-5724	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143-0400-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0400 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 143 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 144	Park Bond 2007 DSR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 144-0400	Parks General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144-0400-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 144-0400-5626	Intergovernmental Tsfr Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85 144-0400-5855	E62 Sub Totals: Interest Expense Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 145 Dept 145-0400 R62 145-0400-4627	Fund 144 Sub Totals: Park Bond 2010 DS Parks General Intergovernmental Tsfrs Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 145-0400-4850	R62 Sub Totals: Interest Revenue Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 145-0400-5626	R85 Sub Totals: Revenue Sub Totals: Intergovernmental Tsfr Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72 145-0400-5722 145-0400-5724	E62 Sub Totals: Bond Expense Bond Principal Pmt Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85 145-0400-5850	E72 Sub Totals: Interest Expense Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E85	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 146	Fund 145 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 146-0400	Park Bond 2010 DSR							
R62	Parks General							
146-0400-4627	Intergovernmental Tsfrs							
	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
146-0400-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146-0400-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146-0400-5626	Intergovernmental Tsfr							
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Expense							
146-0400-5855	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 147	Fund 146 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 147-0400	2016 Parks/Rec Const Fund							
R72	Parks General							
147-0400-4610	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan - Park Bond 2016							
R85	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
147-0400-4850	Interest Revenue							
	Interest Revenue	0.00	1,402.47	1,402.47	-1,402.47	0.00	-1,402.47	0.00
	R85 Sub Totals:	0.00	1,402.47	1,402.47	-1,402.47	0.00	-1,402.47	0.00
E90	Revenue Sub Totals:	0.00	1,402.47	1,402.47	-1,402.47	0.00	-1,402.47	0.00
147-0400-5900	Construction Projects							
	Construction Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0400 Sub Totals:	0.00	-1,402.47	-1,402.47	1,402.47	0.00		
	Fund Revenue Sub Totals:	0.00	1,402.47	1,402.47	-1,402.47	0.00	-1,402.47	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 157	Fund 147 Sub Totals:	0.00	-1,402.47	-1,402.47	1,402.47	0.00		
Dept 157-0500	2016 Fire Construction Fund							
R72	2016 Fire Construction Fund							
157-0500-4610	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan - Fire Bond 2016							
R85	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
157-0500-4850	Interest Revenue							
	Interest Revenue	0.00	1,719.94	1,719.94	-1,719.94	0.00	-1,719.94	0.00
	R85 Sub Totals:	0.00	1,719.94	1,719.94	-1,719.94	0.00	-1,719.94	0.00
E90	Revenue Sub Totals:	0.00	1,719.94	1,719.94	-1,719.94	0.00	-1,719.94	0.00
157-0500-5900	Construction Projects							
	Construction Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E90 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0500 Sub Totals:		0.00	-1,719.94	-1,719.94	1,719.94	0.00		
Fund Revenue Sub Totals:		0.00	1,719.94	1,719.94	-1,719.94	0.00	-1,719.94	0.00
Fund Expense Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 157 Sub Totals:		0.00	-1,719.94	-1,719.94	1,719.94	0.00		
Police Fleet								
Police								
Miscellaneous Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Tsfrs								
Xfer from Other								
R62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Revenue								
Loan - Police Fleet 2016		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue								
Interest Revenue		0.00	0.70	0.70	-0.70	0.00	-0.70	0.00
R85 Sub Totals:		0.00	0.70	0.70	-0.70	0.00	-0.70	0.00
Revenue Sub Totals:		0.00	0.70	0.70	-0.70	0.00	-0.70	0.00
Intergovernmental Tsfr								
Xfer to Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets								
Fixed Assets - Vehicles		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0600 Sub Totals:	0.00	-0.70	-0.70	0.70	0.00	0.00	
	Fund Revenue Sub Totals:	0.00	0.70	0.70	-0.70	0.00	-0.70	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 165 Sub Totals:	0.00	-0.70	-0.70	0.70	0.00	0.00	0.00
Fund 181	Street Bond 2008 DSR							
Dept 181-0800								
R85								
181-0800-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
181-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Tsfr							
E62	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
181-0800-5626								
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Expense							
E85	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
181-0800-5855								
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 181 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 182	Street Bond 2008 DS							
Dept 182-0800								
R62								
182-0800-4623	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer from Other Fund							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182-0800-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182-0800-5626	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182-0800-5722	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182-0800-5724	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182-0800-5850	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 185	Fund 182 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 185-0800	Street Bond 2016 DS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-4610	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan - Street Bond 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Interest Revenue							
185-0800-4850	Interest Rev	0.00	119.48	119.48	-119.48	0.00	-119.48	0.00
185-0800-4852	Dividend Rev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	119.48	119.48	-119.48	0.00	-119.48	0.00
	Revenue Sub Totals:	0.00	119.48	119.48	-119.48	0.00	-119.48	0.00
E62	Intergovernmental Tsfr							
185-0800-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72	Bond Expense							
185-0800-5722	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-5724	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
185-0800-5750	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	-119.48	-119.48	119.48	0.00		
	Fund Revenue Sub Totals:	0.00	119.48	119.48	-119.48	0.00	-119.48	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 185 Sub Totals:	0.00	-119.48	-119.48	119.48	0.00		
Fund 186	Street Bond 2016 DSR							
Dept 186-0800								
R62	Intergovernmental Tsfrs							
186-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R72	Bond Revenue							
186-0800-4610	Loan - Street Bond 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Interest Revenue							
186-0800-4850	Interest Rev	0.00	92.22	92.22	-92.22	0.00	-92.22	0.00
186-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	92.22	92.22	-92.22	0.00	-92.22	0.00
	Revenue Sub Totals:	0.00	92.22	92.22	-92.22	0.00	-92.22	0.00
E62	Intergovernmental Tsfr							
186-0800-5626	Xfer to Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E85	Interest Expense							
186-0800-5755	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	-92.22	-92.22	92.22	0.00		
	Fund Revenue Sub Totals:	0.00	92.22	92.22	-92.22	0.00	-92.22	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 186 Sub Totals:	0.00	-92.22	-92.22	92.22	0.00		
Fund 187	2016 Street Construction Fund							
Dept 187-0800	2016 Street Construction Fund							
R72	Bond Revenue							
187-0800-4610	Loan - Street Bond Sales & Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R72 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
187-0800-4850	Interest Revenue	0.00	4,911.10	4,911.10	-4,911.10	0.00	-4,911.10	0.00
	R85 Sub Totals:	0.00	4,911.10	4,911.10	-4,911.10	0.00	-4,911.10	0.00
	Revenue Sub Totals:	0.00	4,911.10	4,911.10	-4,911.10	0.00	-4,911.10	0.00
E90	Construction Projects							
187-0800-5900	Construction Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	-4,911.10	-4,911.10	4,911.10	0.00		
	Fund Revenue Sub Totals:	0.00	4,911.10	4,911.10	-4,911.10	0.00	-4,911.10	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 187 Sub Totals:	0.00	-4,911.10	-4,911.10	4,911.10	0.00		
Fund 188	Street Bond 2016 Construction							
Dept 188-0800								
R62	Intergovernmental Tsfrs							
188-0800-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue							
188-0800-4850	Interest Rev	0.00	414.81	414.81	-414.81	0.00	-414.81	0.00
188-0800-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	414.81	414.81	-414.81	0.00	-414.81	0.00
	Revenue Sub Totals:	0.00	414.81	414.81	-414.81	0.00	-414.81	0.00
	Interest Expense							
E85	Loss on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-5755								
	E85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Construction Projects							
E90	Construction Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188-0800-5900								
	E90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0800 Sub Totals:	0.00	-414.81	-414.81	414.81	0.00		
	Fund Revenue Sub Totals:	0.00	414.81	414.81	-414.81	0.00	-414.81	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 188 Sub Totals:	0.00	-414.81	-414.81	414.81	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Revenue - Water & WW							
Dept 500-0000	No Department							
E40	Operations Expense							
500-0000-5501	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 0000 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 500-0140	Sale of Services							
R50	Stormwater Rev - In-Lieu	0.00	250.00	250.00	-250.00	0.00	-250.00	0.00
500-0140-4567	Stormwater Rev - Residential	0.00	19,656.00	19,656.00	-19,656.00	0.00	-19,656.00	0.00
500-0140-4568	Stormwater Rev - Business	0.00	2,424.00	2,424.00	-2,424.00	0.00	-2,424.00	0.00
500-0140-4569								
	R50 Sub Totals:	0.00	22,330.00	22,330.00	-22,330.00	0.00	-22,330.00	0.00
	Revenue Sub Totals:	0.00	22,330.00	22,330.00	-22,330.00	0.00	-22,330.00	0.00
E62	Intergovernmental Tsfr							
500-0140-5622	Xfer to Fund 515	0.00	22,137.00	22,137.00	-22,137.00	0.00	-22,137.00	0.00
	E62 Sub Totals:	0.00	22,137.00	22,137.00	-22,137.00	0.00	-22,137.00	0.00
	Expense Sub Totals:	0.00	22,137.00	22,137.00	-22,137.00	0.00	-22,137.00	0.00
Dept 0140 Sub Totals:		0.00	-193.00	-193.00	193.00	0.00		
Dept 500-0900	Water Distribution							
R50	Sale of Services							
500-0900-4504	CAW Watershed	47,000.00	3,809.04	3,809.04	43,190.96	0.00	43,190.96	91.90
500-0900-4532	One Time Charge	24,000.00	2,510.00	2,510.00	21,490.00	0.00	21,490.00	89.54
500-0900-4536	Penalties	140,000.00	20,855.89	20,855.89	119,144.11	0.00	119,144.11	85.10
500-0900-4537	Insufficient Check Fee	3,000.00	150.00	150.00	2,850.00	0.00	2,850.00	95.00
500-0900-4540	Sales - CAW System Devel	22,000.00	1,500.50	1,500.50	20,499.50	0.00	20,499.50	93.18
500-0900-4542	Sales - FSDWA	28,000.00	2,324.10	2,324.10	25,675.90	0.00	25,675.90	91.70
500-0900-4544	Water Misc Income	84,000.00	8,550.00	8,550.00	75,450.00	0.00	75,450.00	89.82
500-0900-4548	Sales - Pump Maintenance	1,000.00	1,110.00	1,110.00	-110.00	0.00	-110.00	0.00
500-0900-4550	Sales - Service Charges	25,000.00	1,890.00	1,890.00	23,110.00	0.00	23,110.00	92.44
500-0900-4554	Sales - Water	2,761,709.00	215,296.81	215,296.81	2,546,412.19	0.00	2,546,412.19	92.20
500-0900-4556	Sales - Water Connections	30,000.00	2,890.00	2,890.00	27,110.00	0.00	27,110.00	90.37
500-0900-4560	Sales Tax Revenue	255,000.00	20,380.99	20,380.99	234,619.01	0.00	234,619.01	92.01
500-0900-4562	Swimming Pool Fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-0900-4566	Woodland Hills Watershed	2,500.00	224.10	224.10	2,275.90	0.00	2,275.90	91.04
R50 Sub Totals:		3,423,209.00	281,491.43	281,491.43	3,141,717.57	0.00	3,141,717.57	91.78
R60	Miscellaneous Revenue							
500-0900-4629	Xfer to Water Impact	60,000.00	6,000.00	6,000.00	54,000.00	0.00	54,000.00	90.00
R60 Sub Totals:		60,000.00	6,000.00	6,000.00	54,000.00	0.00	54,000.00	90.00
R62	Intergovernmental Tsfrs							
500-0900-4630	Xfer Salem Royalty	1,000.00	53.20	53.20	946.80	0.00	946.80	94.68
500-0900-4632	Xfer to Subdivision Impact Wtr	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
R62 Sub Totals:		3,000.00	53.20	53.20	2,946.80	0.00	2,946.80	98.23
R66	Sale of Equipment							
500-0900-4900	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40	Revenue Sub Totals:	3,486,209.00	287,544.63	287,544.63	3,198,664.37	0.00	3,198,664.37	91.75
500-0900-5475	Operations Expense	60,000.00	5,311.85	5,311.85	54,688.15	5,800.00	48,888.15	81.48
E40 Sub Totals:		60,000.00	5,311.85	5,311.85	54,688.15	5,800.00	48,888.15	81.48
E60	Miscellaneous Expense							
500-0900-5600	Miscellaneous Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E60 Sub Totals:		1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E62	Intergovernmental Tsfr							
500-0900-5624	Xfer to Water	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
500-0900-5629	Xfer to Water Impact	60,000.00	7,950.00	7,950.00	52,050.00	0.00	52,050.00	86.75
500-0900-5630	Xfer to Salem Royalty	1,000.00	52.80	52.80	947.20	0.00	947.20	94.72
500-0900-5632	Xfer to Subdivision Impact Wtr	2,000.00	900.00	900.00	1,100.00	0.00	1,100.00	55.00
500-0900-5722	Bond Principal Pmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62 Sub Totals:		63,000.00	558,902.80	558,902.80	-495,902.80	0.00	-495,902.80	0.00
Expense Sub Totals:		124,000.00	564,214.65	564,214.65	-440,214.65	5,800.00	-446,014.65	0.00
Dept 0900 Sub Totals:		-3,362,209.00	276,670.02	276,670.02	-3,638,879.02	5,800.00		
R50	Wastewater Collection							
500-0950-4552	Sales - Wastewater	4,175,126.00	342,365.55	342,365.55	3,832,760.45	0.00	3,832,760.45	91.80
500-0950-4558	Sales - WW Connections	13,204.00	2,700.00	2,700.00	10,504.00	0.00	10,504.00	79.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R50 Sub Totals:		4,188,330.00	345,065.55	345,065.55	3,843,264.45	0.00	3,843,264.45	91.76
R60	Miscellaneous Revenue							
500-0950-4600	Miscellaneous Revenue	500.00	17.90	17.90	482.10	0.00	482.10	96.42
500-0950-4631	Xfer Wastewater Impact	40,000.00	9,000.00	9,000.00	31,000.00	0.00	31,000.00	77.50
R60 Sub Totals:		40,500.00	9,017.90	9,017.90	31,482.10	0.00	31,482.10	77.73
R62	Intergovernmental Tsfrs							
500-0950-4632	Xfer to Subdivision Impact WW	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
R62 Sub Totals:		2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
Revenue Sub Totals:		4,230,830.00	354,083.45	354,083.45	3,876,746.55	0.00	3,876,746.55	91.63
E62	Intergovernmental Tsfr							
500-0950-5624	Xfer to Water	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
500-0950-5631	Xfer to Wastewater Impact	40,000.00	5,500.00	5,500.00	34,500.00	0.00	34,500.00	86.25
500-0950-5632	Xfer to Subdivision Impact WW	2,000.00	900.00	900.00	1,100.00	0.00	1,100.00	55.00
500-0950-5722	Bond Principal Pmt	720,000.00	59,713.46	59,713.46	660,286.54	0.00	660,286.54	91.71
E62 Sub Totals:		762,000.00	616,113.46	616,113.46	145,886.54	0.00	145,886.54	19.15
Expense Sub Totals:		762,000.00	616,113.46	616,113.46	145,886.54	0.00	145,886.54	19.15
Dept 0950 Sub Totals:		-3,468,830.00	262,030.01	262,030.01	-3,730,860.01	0.00		
Fund Revenue Sub Totals:		7,717,039.00	663,958.08	663,958.08	7,053,080.92	0.00	7,053,080.92	91.40
Fund Expense Sub Totals:		886,000.00	1,202,465.11	1,202,465.11	-316,465.11	5,800.00	-322,265.11	0.00
Fund 500 Sub Totals:		-6,831,039.00	538,507.03	538,507.03	-7,369,546.03	5,800.00		
Fund 510	Water Operating							
Dept 510-0000	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66	Sale of Fixed Assets							
510-0000-4900		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R66 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interest Revenue							
510-0000-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E80	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Assets							
510-0000-5898	Fix Asset Contra Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0000 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 510-0900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-4600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfirs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510-0900-4625	Xfer from Water	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
	R62 Sub Totals:	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
	Revenue Sub Totals:	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
E01	Personnel Expense	360,574.90	25,997.37	25,997.37	334,577.53	0.00	334,577.53	92.79
510-0900-5000	Salary Expense	109,000.00	9,083.33	9,083.33	99,916.67	0.00	99,916.67	91.67
510-0900-5005	SWB Reimbursement	16,550.00	357.06	357.06	16,192.94	0.00	16,192.94	97.84
510-0900-5010	Overtime Expense	28,850.07	1,977.41	1,977.41	26,872.66	0.00	26,872.66	93.15
510-0900-5020	FICA Expense	2,151.32	0.00	0.00	2,151.32	0.00	2,151.32	100.00
510-0900-5022	Unemployment Expense	7,241.00	5,594.41	5,594.41	1,646.59	0.00	1,646.59	22.74
510-0900-5025	Worker's Comp Expense	52,848.73	3,672.75	3,672.75	49,175.98	0.00	49,175.98	93.05
510-0900-5030	APERS Expense	134,360.85	7,248.81	7,248.81	127,112.04	0.00	127,112.04	94.60
510-0900-5040	Health Insurance Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
510-0900-5050	Physical & Drug Screen Exp	5,200.00	0.00	0.00	5,200.00	0.00	5,200.00	100.00
510-0900-5055	Uniform Expense	9,295.00	0.00	0.00	9,295.00	1,920.41	3,279.59	63.07
510-0900-5060	Travel & Training Expense					0.00	9,295.00	100.00
	E01 Sub Totals:	727,571.87	53,931.14	53,931.14	673,640.73	1,920.41	671,720.32	92.32
E10	Building & Grounds Exp	7,000.00	853.12	853.12	6,146.88	1,163.76	4,983.12	71.19
510-0900-5102	Repairs & Maint - Building	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
510-0900-5104	Repairs & Maint - Grounds	50,000.00	3,391.65	3,391.65	46,608.35	0.00	46,608.35	93.22
510-0900-5110	Utilities - Electric	2,750.00	310.34	310.34	2,439.66	0.00	2,439.66	88.71
510-0900-5111	Utilities - Gas	250.00	16.77	16.77	233.23	0.00	233.23	93.29
510-0900-5112	Utilities - Water	3,750.00	333.89	333.89	3,416.11	0.00	3,416.11	91.10
510-0900-5115	Communication Exp - Telephone							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0900-5116	Communication Exp - Cellular	6,500.00	0.00	0.00	6,500.00	0.00	6,500.00	100.00
510-0900-5120	Insurance - Property	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
510-0900-5130	Sanitation	4,900.00	350.90	350.90	4,549.10	10.79	4,538.31	92.62
510-0900-5140	Supplies - B&G	750.00	0.00	0.00	750.00	71.18	678.82	90.51
510-0900-5142	Janitorial Supplies and Main	1,850.00	0.00	0.00	1,850.00	116.80	1,733.20	93.69
510-0900-5145	Tools	4,750.00	0.00	0.00	4,750.00	2,014.24	2,735.76	57.59
E20	E10 Sub Totals:	95,500.00	5,256.67	5,256.67	90,243.33	3,376.77	86,866.56	90.96
	Vehicle Expense							
510-0900-5200	Fuel Expense	18,750.00	1,441.29	1,441.29	17,308.71	0.00	17,308.71	92.31
510-0900-5210	Service & Repair - Vehicle	11,000.00	12.00	12.00	10,988.00	458.61	10,529.39	95.72
510-0900-5218	Tire Expense	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	100.00
510-0900-5225	Insurance Expense - Vehicle	4,500.00	0.00	0.00	4,500.00	5,080.10	-580.10	0.00
510-0900-5240	Equipment Rental	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
E30	E20 Sub Totals:	39,750.00	1,453.29	1,453.29	38,296.71	5,538.71	32,758.00	82.41
	Supply Expense							
510-0900-5300	Supplies - Office	5,500.00	0.00	0.00	5,500.00	354.85	5,145.15	93.55
510-0900-5322	Supplies - Operating	95,000.00	1,106.98	1,106.98	93,893.02	2,116.33	91,776.69	96.61
510-0900-5324	Supplies - Chemicals	3,250.00	0.00	0.00	3,250.00	0.00	3,250.00	100.00
510-0900-5326	Supplies - Lab	500.00	0.00	0.00	500.00	0.00	500.00	100.00
510-0900-5350	Postage Expense	30,000.00	3,355.75	3,355.75	26,644.25	458.08	26,186.17	87.29
510-0900-5360	Cost of Water	1,160,000.00	97,029.10	97,029.10	1,062,970.90	0.00	1,062,970.90	91.64
E40	E30 Sub Totals:	1,294,250.00	101,491.83	101,491.83	1,192,758.17	2,929.26	1,189,828.91	91.93
	Operations Expense							
510-0900-5475	Credit Card Fees	15,500.00	0.00	0.00	15,500.00	1,400.00	14,100.00	90.97
510-0900-5480	Dues & Subscriptions	6,500.00	615.45	615.45	5,884.55	947.75	4,936.80	75.95
510-0900-5515	Special Elec or Permit Fee Exp	32,500.00	0.00	0.00	32,500.00	0.00	32,500.00	100.00
510-0900-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
510-0900-5535	Sales Tax Expense	265,000.00	22,510.00	22,510.00	242,490.00	0.00	242,490.00	91.51
510-0900-5823	COE Degray O&M	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
E55	E40 Sub Totals:	351,000.00	23,125.45	23,125.45	327,874.55	2,347.75	325,526.80	92.74
	Professional Services							
510-0900-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5553	Prof Services - Advertising	2,000.00	-36.40	-36.40	2,036.40	136.07	1,900.33	95.02
510-0900-5571	Prof Services - Engineering	40,500.00	765.00	765.00	39,735.00	810.00	38,925.00	96.11
510-0900-5574	Prof Services - GIS	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
510-0900-5586	Prof Services - Other	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0900-5589	Prof Services - Printing	2,750.00	0.00	0.00	2,750.00	456.07	2,293.93	83.42

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E55 Sub Totals:		72,750.00	728.60	728.60	72,021.40	1,402.14	70,619.26	97.07
E60	Miscellaneous Expense							
510-0900-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	0.00	23,900.00	100.00
510-0900-5606	Main Renewals Computer Related	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
510-0900-5608	Software - New & Renewals	38,185.00	0.00	0.00	38,185.00	39.96	38,145.04	99.90
510-0900-5614	Copier Maint & Lease	9,340.00	12.15	12.15	9,327.85	0.00	9,327.85	99.87
E60 Sub Totals:		81,925.00	12.15	12.15	81,912.85	39.96	81,872.89	99.94
E62	Intergovernmental Tsfr							
510-0900-5626	Xfer Depreciation Fd - Water	80,000.00	6,915.48	6,915.48	73,084.52	0.00	73,084.52	91.56
E72	Bond Expense							
510-0900-5722	Bond Principal Pmt	80,000.00	6,915.48	6,915.48	73,084.52	0.00	73,084.52	91.56
E72 Sub Totals:		303,000.00	21,592.80	21,592.80	281,407.20	0.00	281,407.20	92.87
E80	Fixed Assets							
510-0900-5808	Fixed Assets - Vehicles	69,000.00	0.00	0.00	69,000.00	56,064.00	12,936.00	18.75
510-0900-5816	Fixed Assets - Infrastructure	1,653,000.00	7,341.00	7,341.00	1,645,659.00	19,334.00	1,626,325.00	98.39
510-0900-5821	Other Equipment	130,000.00	0.00	0.00	130,000.00	0.00	130,000.00	100.00
510-0900-5822	COE Degray Project	95,000.00	0.00	0.00	95,000.00	0.00	95,000.00	100.00
510-0900-5824	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80 Sub Totals:		1,947,000.00	7,341.00	7,341.00	1,939,659.00	75,398.00	1,864,261.00	95.75
E85	Interest Expense							
510-0900-5850	Interest Expense	175,000.00	14,439.74	14,439.74	160,560.26	0.00	160,560.26	91.75
E85 Sub Totals:		175,000.00	14,439.74	14,439.74	160,560.26	0.00	160,560.26	91.75
Expense Sub Totals:		5,167,746.87	236,288.15	236,288.15	4,931,458.72	92,953.00	4,838,505.72	93.63
Dept 0900 Sub Totals:		5,167,746.87	-313,711.85	-313,711.85	5,481,458.72	92,953.00		
R60	Miscellaneous Revenue							
510-0950-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R60 Sub Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
510-0950-4625	Xfer from Sewer Sales	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
R62 Sub Totals:		0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	0.00	550,000.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
E01	Personnel Expense							
510-0950-5000	Salary Expense	547,882.26	38,422.22	38,422.22	509,460.04	0.00	509,460.04	92.99
510-0950-5005	SWB Reimbursement	109,000.00	9,083.33	9,083.33	99,916.67	0.00	99,916.67	91.67
510-0950-5010	Overtime Expense	50,000.00	3,181.70	3,181.70	46,818.30	0.00	46,818.30	93.64
510-0950-5020	FICA Expense	45,738.04	3,108.62	3,108.62	42,629.42	0.00	42,629.42	93.20
510-0950-5022	Unemployment Expense	2,965.35	0.00	0.00	2,965.35	0.00	2,965.35	100.00
510-0950-5025	Worker's Comp Expense	7,128.00	5,507.10	5,507.10	1,620.90	0.00	1,620.90	22.74
510-0950-5030	APERS Expense	86,693.02	6,032.56	6,032.56	80,660.46	0.00	80,660.46	93.04
510-0950-5040	Health Insurance Expense	112,138.65	10,858.54	10,858.54	101,280.11	0.00	101,280.11	90.32
510-0950-5050	Physical & Drug Screen Exp	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
510-0950-5055	Uniform Expense	7,000.00	0.00	0.00	7,000.00	2,218.75	4,781.25	68.30
510-0950-5060	Travel & Training Expense	7,295.00	0.00	0.00	7,295.00	0.00	7,295.00	100.00
	E01 Sub Totals:	977,840.32	76,194.07	76,194.07	901,646.25	2,218.75	899,427.50	91.98
E10	Building & Grounds Exp							
510-0950-5102	Repairs & Maint - Building	6,500.00	820.26	820.26	5,679.74	1,310.10	4,369.64	67.23
510-0950-5110	Utilities - Electric	285,000.00	22,014.32	22,014.32	262,985.68	0.00	262,985.68	92.28
510-0950-5111	Utilities - Gas	1,250.00	319.05	319.05	930.95	0.00	930.95	74.48
510-0950-5112	Utilities - Water	250.00	16.77	16.77	233.23	0.00	233.23	93.29
510-0950-5115	Communication Exp - Telephone	2,950.00	258.44	258.44	2,691.56	0.00	2,691.56	91.24
510-0950-5116	Communication Exp - Cellular	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
510-0950-5120	Insurance - Property	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
510-0950-5130	Sanitation	4,950.00	350.90	350.90	4,599.10	10.79	4,588.31	92.69
510-0950-5140	Supplies - B&G	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
510-0950-5142	Janitorial Supplies and Main	1,850.00	0.00	0.00	1,850.00	116.80	1,733.20	93.69
510-0950-5145	Tools	4,950.00	0.00	0.00	4,950.00	141.69	4,808.31	97.14
	E10 Sub Totals:	322,700.00	23,779.74	23,779.74	298,920.26	1,579.38	297,340.88	92.14
E20	Vehicle Expense							
510-0950-5200	Fuel Expense	19,500.00	1,097.53	1,097.53	18,402.47	0.00	18,402.47	94.37
510-0950-5210	Service & Repair - Vehicle	35,000.00	0.00	0.00	35,000.00	1,635.81	33,364.19	95.33
510-0950-5218	Tire Expense	6,500.00	0.00	0.00	6,500.00	1,085.72	5,414.28	83.30
510-0950-5225	Insurance Expense - Vehicle	7,200.00	0.00	0.00	7,200.00	6,690.93	509.07	7.07
510-0950-5240	Equipment Rental	950.00	0.00	0.00	950.00	0.00	950.00	100.00
	E20 Sub Totals:	69,150.00	1,097.53	1,097.53	68,052.47	9,412.46	58,640.01	84.80
E30	Supply Expense							
510-0950-5300	Supplies - Office	4,950.00	0.00	0.00	4,950.00	1,000.29	3,949.71	79.79
510-0950-5322	Supplies - Operating	149,500.00	0.00	0.00	149,500.00	15,682.21	133,817.79	89.51
510-0950-5324	Supplies - Chemicals	59,500.00	0.00	0.00	59,500.00	2,108.10	57,391.90	96.46
510-0950-5326	Supplies - Lab	32,500.00	0.00	0.00	32,500.00	6,491.00	26,009.00	80.03

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
510-0950-5350	Postage Expense	27,500.00	2,355.73	2,355.73	25,144.27	458.08	24,686.19	89.77
E30 Sub Totals:		273,950.00	2,355.73	2,355.73	271,594.27	25,739.68	245,854.59	89.74
E40	Operations Expense							
510-0950-5475	Credit Card Fees	14,500.00	0.00	0.00	14,500.00	1,400.00	13,100.00	90.34
510-0950-5480	Dues & Subscriptions	18,500.00	7,615.45	7,615.45	10,884.55	198.70	10,685.85	57.76
510-0950-5530	Safety Program	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
510-0950-5540	Equip Purchase - I & I	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5541	Outside Contractors- I & I	300,000.00	0.00	0.00	300,000.00	0.00	300,000.00	100.00
510-0950-5542	Service & Repair - I & I	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
E40 Sub Totals:		359,500.00	7,615.45	7,615.45	351,884.55	1,598.70	350,285.85	97.44
E55	Professional Services							
510-0950-5550	Prof Services - Acctg & Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
510-0950-5553	Prof Services - Advertising	1,500.00	-36.40	-36.40	1,536.40	136.07	1,400.33	93.36
510-0950-5571	Prof Services - Engineering	11,000.00	765.00	765.00	10,235.00	810.00	9,425.00	85.68
510-0950-5574	Prof Services - GIS	6,750.00	0.00	0.00	6,750.00	0.00	6,750.00	100.00
510-0950-5586	Prof Services - Other	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
510-0950-5589	Prof Services - Printing	7,500.00	65.40	65.40	7,434.60	182.73	7,251.87	96.69
E55 Sub Totals:		56,750.00	794.00	794.00	55,956.00	1,128.80	54,827.20	96.61
E60	Miscellaneous Expense							
510-0950-5604	Hardware - New & Renewals	23,900.00	0.00	0.00	23,900.00	0.00	23,900.00	100.00
510-0950-5606	Main Renewals Computer Related	10,500.00	0.00	0.00	10,500.00	0.00	10,500.00	100.00
510-0950-5608	Software - New & Renewals	56,230.00	0.00	0.00	56,230.00	0.00	56,230.00	100.00
510-0950-5614	Copier Maint & Lease	9,340.00	12.15	12.15	9,327.85	0.00	9,327.85	99.87
E60 Sub Totals:		99,970.00	12.15	12.15	99,957.85	0.00	99,957.85	99.99
E62	Intergovernmental Tsr							
510-0950-5626	Xfer to Other	110,000.00	10,243.78	10,243.78	99,756.22	0.00	99,756.22	90.69
E62 Sub Totals:		110,000.00	10,243.78	10,243.78	99,756.22	0.00	99,756.22	90.69
E72	Bond Expense							
510-0950-5722	Bond Principal Pmt	375,000.00	27,826.33	27,826.33	347,173.67	0.00	347,173.67	92.58
E72 Sub Totals:		375,000.00	27,826.33	27,826.33	347,173.67	0.00	347,173.67	92.58
E80	Fixed Assets							
510-0950-5808	Fixed Assets - Vehicles	119,000.00	0.00	0.00	119,000.00	95,367.00	23,633.00	19.86
510-0950-5810	Fixed Assets - Equipment	363,000.00	14,432.08	14,432.08	348,567.92	3,272.97	345,294.95	95.12
510-0950-5816	Fixed Assets - Infrastructure	2,025,000.00	20,286.23	20,286.23	2,004,713.77	59,870.00	1,944,843.77	96.04
510-0950-5819	Project - Dewatering Facility	2,550,000.00	3,119.00	3,119.00	2,546,881.00	0.00	2,546,881.00	99.88
510-0950-5824	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E85	E80 Sub Totals:	5,057,000.00	37,837.31	37,837.31	5,019,162.69	158,509.97	4,860,652.72	96.12
	Interest Expense							
510-0950-5850	Interest Expense	175,000.00	18,680.22	18,680.22	156,319.78	0.00	156,319.78	89.33
	E85 Sub Totals:	175,000.00	18,680.22	18,680.22	156,319.78	0.00	156,319.78	89.33
	Expense Sub Totals:	7,876,860.32	206,436.31	206,436.31	7,670,424.01	200,187.74	7,470,236.27	94.84
	Dept 0950 Sub Totals:	7,876,860.32	-343,563.69	-343,563.69	8,220,424.01	200,187.74		
	Fund Revenue Sub Totals:	0.00	1,100,000.00	1,100,000.00	-1,100,000.00	0.00	-1,100,000.00	0.00
	Fund Expense Sub Totals:	13,044,607.19	442,724.46	442,724.46	12,601,882.73	293,140.74	12,308,741.99	94.36
Fund 515	Fund 510 Sub Totals:	13,044,607.19	-657,275.54	-657,275.54	13,701,882.73	293,140.74		
Dept 515-0140	Stormwater Utility Fund							
R60	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515-0140-4600	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R62	Intergovernmental Tsfrs							
515-0140-4625	Xfer from Water Revenue Fund	140,000.00	22,137.00	22,137.00	117,863.00	0.00	117,863.00	84.19
515-0140-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R62 Sub Totals:	140,000.00	22,137.00	22,137.00	117,863.00	0.00	117,863.00	84.19
R85	Interest Revenue							
515-0140-4850	Interest Rev	0.00	5.99	5.99	-5.99	0.00	-5.99	0.00
	R85 Sub Totals:	0.00	5.99	5.99	-5.99	0.00	-5.99	0.00
	Revenue Sub Totals:	140,000.00	22,142.99	22,142.99	117,857.01	0.00	117,857.01	84.18
E60	Miscellaneous Expense							
515-0140-5600	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0140 Sub Totals:	-140,000.00	-22,142.99	-22,142.99	-117,857.01	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	140,000.00	22,142.99	22,142.99	117,857.01	0.00	117,857.01	84.18
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 520	Fund 515 Sub Totals:	-140,000.00	-22,142.99	-22,142.99	-117,857.01	0.00		
Dept 520-0900	Depreciation - Water							
R62	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-4625	Xfer from Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-4850	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520-0900-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 525	Fund 520 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 525-0950	Depreciation - WW							
R62	Intergovernmental Tsfrs	125,000.00	17,159.26	17,159.26	107,840.74	0.00	107,840.74	86.27
525-0950-4625	Xfer from Water	125,000.00	17,159.26	17,159.26	107,840.74	0.00	107,840.74	86.27
R85	R62 Sub Totals:	0.00	45.91	45.91	-45.91	0.00	-45.91	0.00
525-0950-4850	Interest Revenue							
	Interest Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R85	Sub Totals:	0.00	45.91	45.91	-45.91	0.00	-45.91	0.00
	Revenue Sub Totals:	125,000.00	17,205.17	17,205.17	107,794.83	0.00	107,794.83	86.24
	Intergovernmental Tsfr							
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0950 Sub Totals:	-125,000.00	-17,205.17	-17,205.17	-107,794.83	0.00		
	Fund Revenue Sub Totals:	125,000.00	17,205.17	17,205.17	107,794.83	0.00	107,794.83	86.24
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 525 Sub Totals:	-125,000.00	-17,205.17	-17,205.17	-107,794.83	0.00		
	Sub-Div Impact Water							
	Intergovernmental Tsfrs							
	Xfer from Water	2,000.00	900.63	900.63	1,099.37	0.00	1,099.37	54.97
R62	Sub Totals:	2,000.00	900.63	900.63	1,099.37	0.00	1,099.37	54.97
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Sub Totals:	2,000.00	900.63	900.63	1,099.37	0.00	1,099.37	54.97
	Revenue Sub Totals:							
	Intergovernmental Tsfr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0900 Sub Totals:	-2,000.00	-900.63	-900.63	-1,099.37	0.00		
	Fund Revenue Sub Totals:	2,000.00	900.63	900.63	1,099.37	0.00	1,099.37	54.97

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Expense Sub Totals:							
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 535	Fund 530 Sub Totals:							
Dept 535-0950	Sub-Div Impact WW	-2,000.00	-900.63	-900.63	-1,099.37	0.00		
R62								
535-0950-4625	Intergovernmental Tsfrs							
	Xfer from Water	2,000.00	900.00	900.00	1,100.00	0.00	1,100.00	55.00
	R62 Sub Totals:	2,000.00	900.00	900.00	1,100.00	0.00	1,100.00	55.00
R85	Interest Revenue							
535-0950-4850	Interest Revenue	0.00	0.32	0.32	-0.32	0.00	-0.32	0.00
	R85 Sub Totals:	0.00	0.32	0.32	-0.32	0.00	-0.32	0.00
	Revenue Sub Totals:	2,000.00	900.32	900.32	1,099.68	0.00	1,099.68	54.98
E62	Intergovernmental Tsfr							
535-0950-5624	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:							
	Dept 0950 Sub Totals:	-2,000.00	-900.32	-900.32	-1,099.68	0.00		
	Fund Revenue Sub Totals:	2,000.00	900.32	900.32	1,099.68	0.00	1,099.68	54.98
	Fund Expense Sub Totals:							
	Fund 535 Sub Totals:	-2,000.00	-900.32	-900.32	-1,099.68	0.00		
Fund 550	Impact - Water							
Dept 550-0900								
R62	Intergovernmental Tsfrs							
550-0900-4625	Xfer from Water	60,000.00	7,950.00	7,950.00	52,050.00	0.00	52,050.00	86.75
	R62 Sub Totals:	60,000.00	7,950.00	7,950.00	52,050.00	0.00	52,050.00	86.75
R85	Interest Revenue							
550-0900-4850	Intercrest Revenue	0.00	11.00	11.00	-11.00	0.00	-11.00	0.00
	R85 Sub Totals:	0.00	11.00	11.00	-11.00	0.00	-11.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E62 550-0900-5624	Revenue Sub Totals:	60,000.00	7,961.00	7,961.00	52,039.00	0.00	52,039.00	86.73
	Intergovernmental Tsfr							
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0900 Sub Totals:	-60,000.00	-7,961.00	-7,961.00	-52,039.00	0.00		
	Fund Revenue Sub Totals:	60,000.00	7,961.00	7,961.00	52,039.00	0.00	52,039.00	86.73
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 555 Dept 555-0950 R62 555-0950-4625	Fund 550 Sub Totals:	-60,000.00	-7,961.00	-7,961.00	-52,039.00	0.00		
	Impact - WW							
	Intergovernmental Tsfrs							
	Xfer from Water	40,000.00	5,500.00	5,500.00	34,500.00	0.00	34,500.00	86.25
	R62 Sub Totals:	40,000.00	5,500.00	5,500.00	34,500.00	0.00	34,500.00	86.25
R85 555-0950-4850	Interest Revenue	0.00	11.14	11.14	-11.14	0.00	-11.14	0.00
	Interest Revenue							
	R85 Sub Totals:	0.00	11.14	11.14	-11.14	0.00	-11.14	0.00
E62 555-0950-5624	Revenue Sub Totals:	40,000.00	5,511.14	5,511.14	34,488.86	0.00	34,488.86	86.22
	Intergovernmental Tsfr							
	Xfer to Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	-40,000.00	-5,511.14	-5,511.14	-34,488.86	0.00		
	Fund Revenue Sub Totals:	40,000.00	5,511.14	5,511.14	34,488.86	0.00	34,488.86	86.22
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 560	Fund 555 Sub Totals:	-40,000.00	-5,511.14	-5,511.14	-34,488.86	0.00		
Dept 560-0900	Salem Royalty							
R62	Intergovernmental Tsfrs							
560-0900-4625	Xfer from Water	1,000.00	52.80	52.80	947.20	0.00	947.20	94.72
	R62 Sub Totals:	1,000.00	52.80	52.80	947.20	0.00	947.20	94.72
	Interest Revenue							
R85	Interest Revenue	0.00	1.91	1.91	-1.91	0.00	-1.91	0.00
560-0900-4850	R85 Sub Totals:	0.00	1.91	1.91	-1.91	0.00	-1.91	0.00
	Revenue Sub Totals:	1,000.00	54.71	54.71	945.29	0.00	945.29	94.53
E60	Miscellaneous Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
560-0900-5602	Royalty Payment							
	E60 Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Dept 0900 Sub Totals:	0.00	-54.71	-54.71	54.71	0.00		
	Fund Revenue Sub Totals:	1,000.00	54.71	54.71	945.29	0.00	945.29	94.53
	Fund Expense Sub Totals:	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Fund 560 Sub Totals:	0.00	-54.71	-54.71	54.71	0.00		
Fund 600	W/WW Bond 2008A DS							
Dept 600-0900	Intergovernmental Tsfrs							
R62	Xfer from Water	720,000.00	59,725.32	59,725.32	660,274.68	0.00	660,274.68	91.70
600-0900-4625	R62 Sub Totals:	720,000.00	59,725.32	59,725.32	660,274.68	0.00	660,274.68	91.70
	Interest Revenue							
R85	Interest Revenue	0.00	0.59	0.59	-0.59	0.00	-0.59	0.00
600-0900-4850	R85 Sub Totals:	0.00	0.59	0.59	-0.59	0.00	-0.59	0.00
	Revenue Sub Totals:	720,000.00	59,725.91	59,725.91	660,274.09	0.00	660,274.09	91.70
E72	Bond Expense							
600-0900-5722	Bond Principal Pmt	720,000.00	0.00	0.00	720,000.00	0.00	720,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
600-0900-5724	Bond Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E72 Sub Totals:		720,000.00	0.00	0.00	720,000.00	0.00	720,000.00	100.00
E85	Interest Expense	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
600-0900-5850	Interest Expense	325,000.00	0.00	0.00	325,000.00	0.00	325,000.00	100.00
E85 Sub Totals:		1,045,000.00	0.00	0.00	1,045,000.00	0.00	1,045,000.00	100.00
Expense Sub Totals:		325,000.00	-59,725.91	-59,725.91	384,725.91	0.00		
Dept 0900 Sub Totals:		720,000.00	59,725.91	59,725.91	660,274.09	0.00	660,274.09	91.70
Fund Revenue Sub Totals:		1,045,000.00	0.00	0.00	1,045,000.00	0.00	1,045,000.00	100.00
Fund Expense Sub Totals:		325,000.00	-59,725.91	-59,725.91	384,725.91	0.00		
Fund 601	Fund 600 Sub Totals:							
Dept 601-0900	W/WW Bond 2008A DSR							
R62	Intergovernmental Tsfrs							
601-0900-4627	Xfer from Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601-0900-4850	Interest Revenue	0.00	5.19	5.19	-5.19	0.00	-5.19	0.00
601-0900-4855	Gain on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E62	R85 Sub Totals:	0.00	5.19	5.19	-5.19	0.00	-5.19	0.00
601-0900-5626	Revenue Sub Totals:	0.00	5.19	5.19	-5.19	0.00	-5.19	0.00
E85	Intergovernmental Tsfr							
601-0900-5855	Xfer to Other	2,000.00	5.19	5.19	1,994.81	0.00	1,994.81	99.74
E62	E62 Sub Totals:	2,000.00	5.19	5.19	1,994.81	0.00	1,994.81	99.74
601-0900-5855	Interest Expense	0.00	17.05	17.05	-17.05	0.00	-17.05	0.00
	Loss on Investment	0.00	17.05	17.05	-17.05	0.00	-17.05	0.00
E85 Sub Totals:		0.00	17.05	17.05	-17.05	0.00	-17.05	0.00
Expense Sub Totals:		2,000.00	22.24	22.24	1,977.76	0.00	1,977.76	98.89

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 0900 Sub Totals:	2,000.00	17.05	17.05	1,982.95	0.00		
	Fund Revenue Sub Totals:	0.00	5.19	5.19	-5.19	0.00	-5.19	0.00
	Fund Expense Sub Totals:	2,000.00	22.24	22.24	1,977.76	0.00	1,977.76	98.89
Fund 605	Fund 601 Sub Totals:	2,000.00	17.05	17.05	1,982.95	0.00		
Dept 605-0900	W/WW Bond 2008B DSR							
R62	Intergovernmental Tsfrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605-0900-4627	Xfer from Other							
R85	R62 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605-0900-4850	Interest Revenue	0.00	6.67	6.67	-6.67	0.00	-6.67	0.00
605-0900-4855	Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gain on Investment							
	R85 Sub Totals:	0.00	6.67	6.67	-6.67	0.00	-6.67	0.00
E62	Revenue Sub Totals:	0.00	6.67	6.67	-6.67	0.00	-6.67	0.00
605-0900-5626	Intergovernmental Tsfr	2,000.00	6.67	6.67	1,993.33	0.00	1,993.33	99.67
	Xfer to Other							
E85	E62 Sub Totals:	2,000.00	6.67	6.67	1,993.33	0.00	1,993.33	99.67
605-0900-5855	Interest Expense	0.00	22.00	22.00	-22.00	0.00	-22.00	0.00
	Loss on Investment							
	E85 Sub Totals:	0.00	22.00	22.00	-22.00	0.00	-22.00	0.00
	Expense Sub Totals:	2,000.00	28.67	28.67	1,971.33	0.00	1,971.33	98.57
	Dept 0900 Sub Totals:	2,000.00	22.00	22.00	1,978.00	0.00		
	Fund Revenue Sub Totals:	0.00	6.67	6.67	-6.67	0.00	-6.67	0.00
	Fund Expense Sub Totals:	2,000.00	28.67	28.67	1,971.33	0.00	1,971.33	98.57
Fund 615	Fund 605 Sub Totals:	2,000.00	22.00	22.00	1,978.00	0.00		
Dept 615-0950	WW Bond 2012 Constr							
R60	Miscellaneous Revenue							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
615-0950-4610	CWRLF Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Fixed Assets							
615-0950-5835	FA - ANRC - 12" Force Main	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 0950 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 615 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Totals:	36,292,202.00	4,257,370.88	4,257,370.88	32,034,831.12	0.00	32,034,981.68	88.27
	Expense Totals:	45,428,272.35	3,731,011.89	3,731,011.89	41,697,260.46	781,106.38	40,916,154.08	90.07
	Report Totals:	9,136,070.35	-526,358.99	-526,358.99	9,662,429.34	780,955.82		

RESOLUTION NO. 2017 _____
A RESOLUTION PROVIDING FOR THE ADOPTION OF AN AMENDED BUDGET FOR THE CITY OF BRYANT FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017

WHEREAS, the City of Bryant, Arkansas adopted a budget for The City of Bryant on December 20, 2016, recorded as Resolution 2016-42, and

WHEREAS, the City of Bryant, Arkansas, desires to amend said Budget for Fiscal Year 2017, as attached.

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

This resolution (with attachment) shall be known as the amended budget resolution for the City of Bryant, Arkansas, for
Section 1. the twelve (12) month period beginning January 1, 2017 and ending December 31, 2017.

• General Fund	4,106.00
• Fire 3/8 Fund	0.00
• Street Fund	45,400.00
• Sales and Use Bond Funds - 3 Construction Funds	6,000,000.00
• Street Franchise Bond Construction Fund	1,462,000.00
• Water Revenue Fund 500	8,410,000.00
• Water Operating Fund 510	(8,400,000.00)

Section 2. The amended city budget for the calendar year 2017 is hereby amended and adopted to read as attached.

PASSED AND APPROVED this _____ day of February, 2017.

APPROVED:

Jill Dabbs, Mayor

Approved as to Form:

Richard Chris Madison, Staff Attorney

ATTEST:

Sue Ashcraft, City Clerk



Budget Adjustment List

Account Number	Description	Original Budget	New Budget	Transfer Amt.	Transaction Description	Transfer Description
FUND 001 - General Fund						
DEPT 0100 - Administration						
001-0100-5038	Pension Expense	180.00	2,180.00	2,000.00		
001-0100-5102	Repairs & Maint - Building	33,850.00	36,350.00	2,500.00	Using Work Comp savings to install Carpet in places in City Hall	Transfer from 001-0700-5025
001-0100-5102	Repairs & Maint - Building	36,350.00	40,330.00	3,980.00	Using Work Comp Savings to install some replacement carpet at Ci	Transfer from 001-0600-5025
001-0100-5506	City Clerk Expense	6,000.00	4,000.00	-2,000.00	Transferring Money budgeted in the City Clerk account for a new computer	Transfer to 001-0110-5604
001-0100-5586	Prof Services - Other	22,000.00	28,286.00	6,286.00	Reappropriation from 2016 to cover Fall intern	
001-0100-5586	Prof Services - Other	28,286.00	58,286.00	30,000.00	Buxton Retail Planning for Comp Plan	Transfer from 001-0120-5600
DEPT 0110 - IT						
001-0110-5604	Hardware - New & Renewals	75,000.00	77,000.00	2,000.00	Transferring Money budgeted in the City Clerk account for a new c	Transfer from 001-0100-5506
DEPT 0120 - Code						
001-0120-5000	Salary Expense	122,571.69	92,571.69	-30,000.00	Per Garver to assist with Planning for 1st quarter	Transfer to 001-0120-5600
001-0120-5571	Prof Services - Engineering	12,240.00	13,980.00	1,740.00		
001-0120-5600	Miscellaneous Expense	150,000.00	180,000.00	30,000.00	Per Garver to assist with Planning for 1st quarter	Transfer from 001-0120-5000
001-0120-5600	Miscellaneous Expense	180,000.00	150,000.00	-30,000.00	Buxton Retail Planning for Comp Plan	Transfer to 001-0100-5586
DEPT 0200 - Animal Control						
001-0200-5025	Worker's Comp Expense	1,468.00	1,138.00	-330.00		
001-0200-5060	Travel & Training Expense	0.00	2,000.00	2,000.00	Using Fuel to cover Travel and Training which was missed in Budg	Transfer from 001-0200-5200
001-0200-5125	Alarm	800.00	650.00	-150.00		
001-0200-5200	Fuel Expense	6,000.00	4,000.00	-2,000.00	Using Fuel to cover Travel and Training which was missed in Budgeting - er	Transfer to 001-0200-5060
001-0200-5608	Software - New & Renewals	1,500.00	1,830.00	330.00		
001-0200-5608	Software - New & Renewals	1,830.00	1,980.00	150.00		
DEPT 0400 - Parks General						
001-0400-5025	Worker's Comp Expense	6,131.00	3,831.00	-2,300.00		
DEPT 0430 - Bishop Park						
001-0430-4348	Therapy Pool Fees	-500.00	-2,950.00	-2,450.00		
001-0430-5025	Worker's Comp Expense	11,000.00	6,720.00	-4,280.00		
001-0430-5475	Credit Card Fees	0.00	2,450.00	2,450.00		
DEPT 0440 - Alcoa Park						
001-0440-4260	Parks Rental	-750.00	-500.00	250.00		
DEPT 0450 - Ashley Park						
001-0450-4260	Parks Rental	0.00	-250.00	-250.00		
DEPT 0500 - Fire Department						
001-0500-5060	Travel & Training Expense	7,650.00	12,650.00	5,000.00	For Fire Training Classes	Transfer from 001-0500-5061
001-0500-5061	Training Aids	12,500.00	7,500.00	-5,000.00	For Fire Training Classes	Transfer to 001-0500-5060
DEPT 0600 - Police						
001-0600-5025	Worker's Comp Expense	36,341.00	32,361.00	-3,980.00	Using Work Comp Savings to install some replacement carpet at City Hall	Transfer to 001-0100-5102
001-0600-5025	Worker's Comp Expense	32,361.00	30,361.00	-2,000.00		
001-0600-5025	Worker's Comp Expense	30,361.00	28,621.00	-1,740.00		
001-0600-5025	Worker's Comp Expense	28,621.00	28,121.00	-500.00		
001-0600-5130	Sanitation	700.00	1,200.00	500.00		
001-0600-5218	Tire Expense	18,000.00	22,400.00	4,400.00	Reappropriation from 2016 for Tires	
001-0600-5840	Principal Loan - Vehicles	300,500.00	301,000.00	500.00		
001-0600-5850	Interest Expense	41,500.00	41,000.00	-500.00		
DEPT 0700 - Code Enforcement						
001-0700-5025	Worker's Comp Expense	2,750.00	250.00	-2,500.00	Using Work Comp savings to install Carpet in places in City Hall	Transfer to 001-0100-5102
General Fund Totals		1,205,240.69	1,209,346.69	4,106.00		
FUND 055 - Fire 3/8 SalesTax						
DEPT 0500 - Fire Department						
055-0500-5814	Fixed Assets - Fire Trucks	169,000.00	173,000.00	4,000.00		
055-0500-5850	Interest Expense	7,030.00	3,030.00	-4,000.00		
FUND 080 - Street Fund						
DEPT 0800 - Street						
080-0800-5828	Projects	1,241,000.00	1,286,400.00	45,400.00	Reappropriation from 2016 for Cranford late PO/invoice from Sept	
FUND 147 - 2016 Parks/Rec Const Fund						
DEPT 0400 - Parks General Annual Budget						
147-0400-5900	Construction Projects	0.00	2,000,000.00	2,000,000.00	Adding Budget for Start of Parks Bond Projects	
FUND 157 - 2016 Fire Construction Fund						
DEPT 0500 - 2016 Fire Construction Fund						
157-0500-5900	Construction Projects	0.00	2,000,000.00	2,000,000.00	Adding Budget for start of Fire Bond Projects	
FUND 187 - 2016 Street Construction Fund						
DEPT 0800 - 2016 Street Construction Fund						
187-0800-5900	Construction Projects	0.00	2,000,000.00	2,000,000.00	Adding Budget for Start of Street Bond Project	

FUND 188 - Street Bond 2016
Construction

DEPT 0800 -
EXPENSE

Annual Budget
188-0800-5900

FUND 500 - Revenue - Water
& WW

Construction Projects	0.00	1,462,000.00	1,462,000.00	Adding Budget to pay the state last amount for Franchise Fee 201
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DEPT 0140 -

500-0140-4567

Stormwater Rev - In-Lieu

0.00	-5,500.00	-5,500.00
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500-0140-4568

Stormwater Rev - Residential

0.00	-234,000.00	-234,000.00
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500-0140-4569

Stormwater Rev - Business

0.00	-28,500.00	-28,500.00
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500-0140-5622

Xfer to Fund 515

0.00	268,000.00	268,000.00
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DEPT 0900 - Water Distribution

500-0900-5475

Credit Card Fees

60,000.00	70,000.00	10,000.00
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500-0900-5624

Xfer to Water

0.00	4,200,000.00	4,200,000.00
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DEPT 0950 - Wastewater

Collection

500-0950-5624

Xfer to Water

0.00	4,200,000.00	4,200,000.00
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Water Revenue Fund Totals	60,000.00	8,470,000.00	8,410,000.00
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FUND 510 - Water Operating

DEPT 0900 -

Annual Budget

510-0900-4625

Xfer from Water

0.00	-4,200,000.00	-4,200,000.00
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510-0900-5225

Insurance Expense - Vehicle

4,500.00	5,100.00	600.00
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510-0900-5322

Supplies - Operating

95,000.00	93,700.00	-1,300.00
-----------	-----------	-----------

510-0900-5322

Supplies - Operating

93,700.00	93,100.00	-600.00
-----------	-----------	---------

510-0900-5475

Credit Card Fees

15,500.00	16,800.00	1,300.00
-----------	-----------	----------

DEPT 0950 -

510-0950-4625

Xfer from Sewer Sales

0.00	-4,200,000.00	-4,200,000.00
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510-0950-5322

Supplies - Operating

149,500.00	142,000.00	-7,500.00
------------	------------	-----------

510-0950-5322

Supplies - Operating

142,000.00	139,500.00	-2,500.00
------------	------------	-----------

510-0950-5326

Supplies - Lab

32,500.00	40,000.00	7,500.00
-----------	-----------	----------

510-0950-5475

Credit Card Fees

14,500.00	17,000.00	2,500.00
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Water Operating Fund Totals	547,200.00	-7,852,800.00	-8,400,000.00
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**CITY OF BRYANT, ARKANSAS
WATER AND WASTEWATER DEPARTMENT**

December 31, 2015 and 2014

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GARY D. WELCH, CPA, PRINCIPAL
JIMMY M. PATE, CPA, PRINCIPAL
DENNIS C. FASON, CPA, PRINCIPAL
JOE L. WOOSLEY, CPA



HARRY C. KEATON, CPA
(1920-2006)
CLARENCE W. JORDAN, CPA
(1930-2009)
GLEN W. CRONE, JR., CPA
(1936-2016)

INDEPENDENT AUDITORS REPORT

To the City Council
City of Bryant, Arkansas

We have audited the accompanying financial statements the City of Bryant, Arkansas Water and Wastewater Department as of and for the years ended December 31, 2015 and 2014, and the related notes to financial statements, which comprise the City of Bryant, Arkansas Water and Wastewater Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Bryant, Arkansas Water and Wastewater Department, as of December 31, 2015 and 2014, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America

Other Matters*Required Supplementary Information*

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

Other Information

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated February 9, 2017, on our consideration of the City of Bryant, Arkansas Water and Wastewater Department's internal control over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing in internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That reports is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Bryant's Water and Wastewater Department's internal control over financial reporting and compliance.



Certified Public Accountants
Hot Springs, Arkansas

February 9, 2017

City of Bryant, Arkansas
Water and Wastewater Department
STATEMENT OF NET POSITION
December 31, 2015 and 2014

	<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<u>Current Assets</u>			
Cash and cash equivalents		\$ 7,283,424	\$ 6,866,322
Accounts receivable (net of allowance for uncollectible)		<u>642,905</u>	<u>76,085</u>
Total Current Assets		\$ 7,926,329	\$ 6,942,407
<u>Restricted Assets</u>			
Bond Fund		\$ 16,648	\$ 12,587
Bond reserve		218,168	7,168
Bond reserve investments		143,386	356,414
Construction Fund		11	110
Depreciation Fund		830,411	627,044
Fair-share		2	2
Impact fee		350,423	241,513
Salem royalty		<u>43,770</u>	<u>43,992</u>
Total Restricted Assets		1,602,819	1,288,830
<u>Capital Assets</u>			
Property, plant and equipment – heavy equipment		\$ 42,716,618	\$ 41,735,967
Water Storage Agreement		<u>1,264,056</u>	<u>1,264,056</u>
Total		\$ 43,980,674	\$ 43,000,023
Less accumulated depreciation		<u>13,230,715</u>	<u>11,839,424</u>
		30,749,959	\$ 31,160,599
Construction in progress		<u>2,315,618</u>	<u>502,132</u>
Total Capital Assets		<u>33,065,577</u>	<u>31,662,731</u>
<u>Total Assets</u>		\$ 42,594,725	\$ 39,893,968
<u>Deferred Outflows of Resources</u>			
Deferred cost of refunding		\$ 176,476	\$ 223,036
Unamortized discount – bond expense		182,785	208,898
Deferred pension contributions		<u>129,051</u>	<u>-</u>
Total Deferred Outflows of Resources		<u>488,312</u>	<u>431,934</u>
<u>Total Assets and Deferred Outflows of Resources</u>		<u>\$ 43,083,037</u>	<u>\$ 40,325,902</u>

See independent auditors report and notes to financial statements.

City of Bryant, Arkansas
Water and Wastewater Department
STATEMENT OF NET POSITION
December 31, 2015 and 2014

LIABILITIES AND NET POSITION

	<u>2015</u>	<u>2014</u>
<u>Current Liabilities</u>		
Accounts payable	\$ 666,482	\$ 71,100
Other deductions payable	9,447	
Customer deposits payable	565,760	549,306
Short-term portion of long-term debt	1,118,948	968,418
Accrued interest	91,014	91,014
Total Current Liabilities	<u>\$ 2,451,651</u>	<u>\$ 1,679,838</u>
 <u>Long-term Liabilities</u>		
Bonds payable:		
Wastewater 2012	\$ 6,844,908	\$ 5,205,064
Water 2011	5,879,922	6,076,974
Water/Wastewater Bond A 2008	880,000	1,295,000
Water/Wastewater Bond B 2008	4,830,000	4,840,000
Contract payable	682,716	910,288
Net Pension Liability	795,188	
Due to/from		<u>[46,186]</u>
Total Long-term Liabilities	<u>\$ 19,912,734</u>	<u>18,281,140</u>
 <u>Total Liabilities</u>	 <u>\$ 22,364,385</u>	 <u>\$19,960,978</u>
 <u>Deferred Inflows of Resources</u>		
Deferred pension experience gains	<u>91,584</u>	<u>-</u>
 <u>Net Position</u>		
Net invested in capital assets	\$ 13,834,245	\$ 12,368,345
Restricted	394,193	285,505
Unrestricted	<u>6,398,630</u>	<u>7,711,074</u>
Total Net Position	<u>20,627,068</u>	<u>20,364,924</u>
 <u>Total Liabilities and Net Position</u>	 <u>\$ 43,083,037</u>	 <u>\$ 40,325,902</u>

See independent auditors report and notes to financial statements.

City of Bryant, Arkansas
Water and Wastewater Department
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended December 31, 2015 and 2014

	<u>Department</u>		<u>Department</u>	
	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>
	<u>2015</u>		<u>2014</u>	
<u>Operating Revenues</u>				
Water	\$ 2,841,932		\$ 2,566,574	
Wastewater		\$ 3,951,256		\$ 3,413,609
Penalties	150,684		113,648	
Service charges	25,230		26,490	
Service connections	27,711	12,400	22,210	11,400
System development	13,155		14,263	
Other	<u>183,506</u>		<u>143,492</u>	<u>1,163</u>
Total Operating Revenues	<u>\$ 3,242,218</u>	<u>\$ 3,963,656</u>	<u>\$ 2,886,677</u>	<u>\$ 3,426,172</u>
<u>Operating Expenses</u>				
Building/grounds	\$ 87,978	\$ 282,969	\$ 88,388	\$ 337,638
Depreciation	592,713	798,578	620,756	785,991
Miscellaneous	43,230	48,713	35,509	19,999
Operational	411,375	57,648	343,508	48,636
Personnel costs	577,325	847,963	554,916	794,819
Professional services	72,747	46,769	40,681	50,743
Supplies/water purchases	1,138,870	273,057	1,141,113	203,469
Vehicle	38,359	57,476	34,947	62,050
Transfers	<u>[5,771]</u>		<u>[27,396]</u>	
Total Operating Expenses	<u>\$ 2,956,826</u>	<u>\$ 2,413,173</u>	<u>\$ 2,832,422</u>	<u>\$ 2,303,345</u>
<u>Net Operating Revenues</u>	<u>\$ 285,392</u>	<u>\$ 1,550,483</u>	<u>\$ 54,255</u>	<u>\$ 1,122,827</u>
<u>Non-operating Revenues [Expenses]</u>				
Interest income	\$ 2,511	\$ 362	\$ 2,894	\$ 2,570
Miscellaneous	68,193	52,711		
Bond fees	<u>[4,052]</u>		<u>[4,265]</u>	
Interest expense	<u>[581,790]</u>	<u>[186,283]</u>	<u>[493,470]</u>	<u>[2,639]</u>
Net Non-operating Expenses	<u>\$ [515,138]</u>	<u>\$ [133,210]</u>	<u>\$ [494,841]</u>	<u>\$ [69]</u>
<u>Change in Net Position</u>	<u>\$ [229,746]</u>	<u>\$ 1,417,273</u>	<u>\$ [440,586]</u>	<u>\$ 1,122,758</u>

See independent auditors report and notes to financial statements.

City of Bryant, Arkansas
Water and Wastewater Department
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended December 31, 2015 and 2014

<u>Net Position January 1, as previously stated</u>	\$ 20,364,924	\$ 19,939,150
 <u>Restatement</u>		
Reduction to net position for net pension liability after adoption of GASB 68	[757,721]	
Reduction to net position for prior years' adjustments to bond principal receipts (previously recorded as revenue) and bond principal payments (previously recorded as expenses)	<u>[167,662]</u>	<u>[256,398]</u>
Cumulative effect of adjustment	\$ <u>[925,383]</u>	<u>[256,398]</u>
Net Position January 1, as restated	\$ 19,439,541	\$ 19,682,752
 Net Change in Net Position for the year ended December 31	 <u>1,187,527</u>	 <u>682,172</u>
 <u>Net Position – December 31</u>	 <u>\$ 20,627,068</u>	 <u>\$ 20,364,924</u>

See independent auditors report and notes to financial statements.

City of Bryant, Arkansas
Water and Wastewater Department
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from customers	\$ 6,639,054	\$ 6,478,640
Payments to employees	[1,425,288]	[966,954]
Payments to suppliers	[1,932,137]	[2,793,896]
Net Cash Provided by Operating Activities	\$ 3,281,629	\$ 2,717,790
<u>Cash Flows from Capital and Related Financing Activities</u>		
Purchase of capital assets	\$[2,796,584]	\$[984,953]
Proceeds from capital debt	1,639,844	261,995
Interest paid on capital debt	[768,073]	[416,950]
Principal paid on capital debt	[699,094]	[483,727]
Other receipts	[46,186]	2,454
Revenue from debt-service surcharge/impact fees	<u>116,682</u>	<u>83,945</u>
Net Cash Used in Capital and Related Financing Activities	[2,553,411]	[1,537,236]
<u>Cash Flows from Investing Activities</u>		
Interest	\$ 2,873	\$ 5,466
Investment loss	<u>-</u>	[4,495]
Net Cash Provided by Investing Activities	<u>2,873</u>	<u>971</u>
<u>Increase in Cash and Cash Equivalents</u>	\$ 731,091	\$ 1,181,525
<u>Cash and Cash Equivalents – January 1</u>	<u>\$ 8,155,152</u>	<u>6,973,627</u>
<u>Cash and Cash Equivalents - December 31</u>	<u>* \$ 8,886,243</u>	<u>* \$ 8,155,152</u>

*Current assets December 31, 2016 \$7,283,424; restricted assets \$1,602,819

*Current assets December 31, 2015 \$6,866,322; restricted assets \$1,288,830

See independent auditors report and note to financial statements.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1: Summary of Significant Accounting Policies –

Organization. The Bryant Water and Wastewater Department is organized as a proprietary fund of the City of Bryant, Arkansas. The Department prepares its financial statements on the accrual basis of accounting in accordance with generally accepted accounting principles.

Deposits and Investments. The Department's cash and cash equivalents are considered cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statute authorizes the City to invest in obligations of the United States government, commercial paper and certain corporate bonds. For the purpose of reporting cash flows, cash includes both restricted and nonrestricted cash.

Receivables. A provision totaling \$44,135 has been made for delinquent accounts receivable that may be uncollectible at year end.

Property, Plant and Equipment. Property, plant and equipment are stated at historical cost if purchased or constructed. Contributed capital assets are stated at estimated fair-market value at the date of the contribution. Property, plant and equipment are depreciated using the straight-line method over the useful lives of the assets. Ordinance 2002-09 set the capitalized asset threshold at \$2,500.

Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Defining Operating Revenues and Expenses. Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses of the Department consist of charges for services and the cost of providing those services, including depreciation and excluding interest expense. All other revenues and expenses are reported as non-operating.

Restricted Assets. The proprietary fund restricts assets in accordance with requirements of bond obligation agreements. The assets consist primarily of cash and short-term investment funds.

NOTE 2: Deposits and Investments – At December 31, 2015, the deposits and investments held by the Department were as follows:

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

	<u>Carrying Value</u>
Deposits:	
Demand	\$ 8,742,247
Cash on Hand	610
Total Deposits	\$ 8,742,857
Investments – U. S. agency obligations	143,386
Total Deposits and Investments	<u>\$ 8,886,243</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a policy for custodial credit risk. At December 31, 2015 the carrying amount of the entire Department's deposits was \$8,742,247 with a corresponding bank balance of \$9,306,713. Of this amount, \$8,256,373 was subject to custodial credit risk. The City has, however, collateralized pledged securities held by and in the name of Regions Bank and Bank of the Ozarks in excess of amounts not covered by FDIC insurance.

NOTE 3: Restricted Assets – The City has restricted cash and investments totaling \$1,602,819 in the Water and Wastewater bond and customer related funds.

NOTE 4: Capital Assets – Capital asset activity for the years ended December 31, 2015 and 2014, were as follows:

	<u>2015</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Land	\$ 43,338			\$ 43,338
Buildings	732,724			732,724
Improvements	36,726,948	\$ 562,890		37,289,838
Machinery and equipment	3,963,812	417,761		4,381,573
Office furniture and fixtures	269,145			269,145
Water Storage Agreement	1,264,056			1,264,056
Subtotal	\$ 43,000,023	\$ 980,651		\$ 43,980,674
Accumulated depreciation	11,839,424	1,391,291		13,230,715
Net Capital Assets	\$ 31,160,599	\$ [410,640]		\$ 30,749,959
Construction in progress	502,132	2,293,249	[479,763]	2,315,618
Total Capital Assets	\$ 31,662,731	\$ 1,882,609	[\$479,763]	\$ 33,065,577

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

2014

	Beginning Balance	Additions	Deductions	Ending Balance
Land	\$ 43,338			\$ 43,338
Buildings	732,724			732,724
Improvements	35,456,327	\$ 1,270,621		36,726,948
Machinery and equipment	3,963,812			3,963,812
Office furniture and fixtures	269,145			269,145
Water Storage Agreement	1,487,868		\$[223,812]	1,264,056
Subtotal	\$ 41,953,214	\$ 1,270,621	\$[223,812]	\$ 43,000,023
Accumulated depreciation	10,432,636	1,406,788		11,839,424
Net Capital Assets	\$ 31,520,578	\$[136,167]	\$[223,812]	\$ 31,160,599
Construction in progress	563,986	725,604	[787,458]	502,132
Total Capital Assets	<u>\$ 32,084,564</u>	<u>\$ 589,437</u>	<u>\$[1,011,270]</u>	<u>\$ 31,662,731</u>

NOTE 5: Long-Term Liabilities – Long-term liabilities consist of bond issues and notes payable. Bond issues outstanding are secured by pledged revenues of the Department and improvement district taxes. Notes payable are secured by the assets that were purchased with the proceeds.

Water and Wastewater Refunding Revenue Bonds - Dated December 31, 2008

These bonds were issued for the purpose of refunding the Series 2003 bonds. The interest rates range from 3% to 5.5%. Original face value of the bonds was \$3,800,000 for the Series A bonds and \$4,885,000 for the Series B Bonds. Principal payments are due annually on December 1, and interest payments are due semi-annually on June 1, and December 1.

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

Bond payable water and wastewater revenue bond series 2011 original face value of the bonds was \$6,500,000. Bond proceeds advanced as of December 31, 2015, are \$6,133,414. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2014.

Bond payable water and wastewater revenue bond series 2012 original face value of the bonds \$8,500,000. Bond proceeds advanced as of December 31, 2015 \$7,171,578. The interest rate is 1.95% with a 1% service fee. Principal and interest payments began April 15, 2015.

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Bond advances	\$ 11,845,456	\$ 2,022,954	\$ 563,418	\$ 13,304,992
Bonds payable	6,540,000		405,000	6,135,000
Contracts payable	910,288		113,786	796,502
	<u>\$ 19,295,744</u>	<u>\$ 2,022,954</u>	<u>\$ 1,082,204</u>	<u>\$ 20,236,494</u>

Long-term liability activity for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Bond advances	\$ 11,020,043	\$ 825,413		\$ 11,845,456
Bonds payable	6,974,000		\$ 434,000	6,540,000
Contracts payable	1,024,074		113,786	910,288
Notes payable	104,359		104,359	
	<u>\$ 19,122,476</u>	<u>\$ 825,413</u>	<u>\$ 652,145</u>	<u>\$ 19,295,744</u>

Debt-service requirements at December 31, 2015, were as follows (with disclosure under ANRC fully funded status):

Year Ending December 31,	Principal	Interest	Total
2016	\$ 1,118,948	\$ 660,006	\$ 1,778,954
2017	1,151,189	676,729	1,827,918
2018	1,188,943	640,486	1,829,429
2019	1,167,222	602,424	1,769,646
2020	1,206,048	565,330	1,771,378
2021-2025	5,017,632	2,261,960	7,279,592
2026-2030	5,049,598	1,480,534	6,530,132
2031-2035	3,571,914	612,512	4,184,426
2036-2038	765,000	85,800	850,800
	<u>\$ 20,236,494</u>	<u>\$ 7,585,781</u>	<u>\$ 27,822,275</u>

NOTE 6: Bryant Water Improvement District No. 2 – Midway – The City of Bryant, Arkansas entered into an inter-local cooperation agreement with the Bryant Water Improvement District No. 2 and the Arkansas Soil and Water Conservation Commission whereby water improvements were constructed in the Midway area that totaled approximately \$245,000. The improvements were financed by Improvement District bonds. During the time that the bonds are outstanding, the system is owned by the Soil and Water Commission and is leased to the City. The Water Department is responsible for operation and maintenance.

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

NOTE 7: Bond Advance Refunding – On December 1, 2008, the Bryant Water and Wastewater Department issued \$8,685,000 in revenue refunding bonds with interest rates ranging between 3% and 5.5%. The Department issued the bonds to advance refund \$9,600,000 of the outstanding Series 2003 and 2005 revenue bonds with various interest rates. The Department used the net proceeds along with other resources to purchase U. S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2005 series bonds. As a result, that portion of the 2005 series bonds is considered defeased, and the Department has removed the liability from its financial statements. The outstanding principal of the defeased bonds was \$4,610,000 at December 31, 2008.

NOTE 8: Water/Wastewater Rates and Customers – Customers pay for the first 2,000 gallons of water consumption each month or portion thereof, rates that vary from \$11.08 for a 5/8" meter up to \$554.00 for a 6" meter. All water consumption in excess of 2,000 gallons is \$.519 for each 100 gallons. There were approximately 7,919 water customers at December 31, 2015. The total annual billable water for customers in 2015 was \$2,573,123 including 631 for commercial and 7,288 for residential customers.

Wastewater customers pay \$16.41 for the first 2,000 gallons of water consumed. Consumption in excess of 2,000 gallons is \$.852 for each 100 gallons. There were approximately 8,528 wastewater users at December 31, 2015.

NOTE 9: Change in Accounting Principle – The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in the year ended December 31, 2015. Statement 68 is required to be implemented retroactively for pensions provided through pension plans administered as trust or similar arrangements that meet certain criteria with the beginning net position restated for the cumulative effects of implementation. Implementation required reporting a beginning net pension liability and a beginning deferred outflows of resources related to pensions. Under Statement 68, the City is required to report its proportionate share of the net pension liability of each cost-sharing multiple employer defined benefit pension plan and the net pension liability of each agent multiple-employer defined benefit pension plan. In addition, deferred outflows of resources and deferred inflows of resources related to the various net pension liabilities will be reported. The net cumulative effect of implementing Statement 68 on beginning net position as previously reported on December 31, 2014, is as follows:

Business-type Activities Net Position

Beginning net position	\$ -
GASB 68 – Beginning net pension liability and deferred outflows related to pensions	795,188
Beginning net position, restated	\$ 795,188

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

NOTE 10: Arkansas Public Employee Retirement System (APERS) –

Plan description. APERS is a cost-sharing, multiple-employer, defined benefit plan which covers all State employees who are not covered by another authorized plan, all county employees, municipal employees whose municipalities have elected coverage under this plan, college and university employees, and certain non-teaching school employees. The plan was established by the authority of the Arkansas General Assembly with the passage of Act 177 of 1957. The costs of administering the plan are paid out of investment earnings. The general administration and responsibility for the proper operation of the System is vested in the nine members of the Board of Trustees of the Arkansas Public Employees Retirement System (the Board). Membership includes three state and three non-state employees, all appointed by the Governor, and three ex-officio trustees, including the Auditor of the State, the Treasurer of the State and the Director of the Department of Finance and Administration. Benefits and contribution provisions are established by Arkansas law and can be amended only by the Arkansas General Assembly.

Benefits provided. Benefit provisions are set forth in Arkansas Code Annotated, Title 24, Chapters 5 and 6 and may only be amended by the Arkansas General Assembly. APERS provides retirement, disability and death benefits. Retirement benefits are determined as a percentage of the member's highest 3-year average compensation times the member's years of service. The percentage used is based upon whether a member is contributory or non-contributory as follows:

Contributory, prior to 7/1/2005	2.07%
Contributory, on or after 7/1/2005	2.03%
Non-Contributory	1.72%

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

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

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

Contributions. Contribution requirements are set forth in Arkansas Code Annotated, Title 24, Chapter 4. The contributions are expected to be sufficient to finance the costs of benefits earned by members during the year and make a level payment that, if paid annually over a reasonable period of future years, will fully cover the unfunded costs of benefit commitments for services previously rendered (A.C.A. 24-2-701)(a)). Members who began service prior to July 1, 2005, are not required to make contributions to APERS. Members who began

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

service on or after July 1, 2005, are required to contribute 5% of their salary. Employers are required to contribute at a rate established by the Board of Trustees of APERS based on an actuary's determination of a rate required to fund the plan (A.C.A. 24-2-701(c)(3)). Employers contributed 14.75% for municipal employees and 25.82% for district judges of compensation from January 1, to June 30, 2015, and 14.50% for municipal employees and 24.69% for district judges from July 1, to December 31, 2015. In some cases, an additional 2.5% of member and employer contributions are required for elected officials. Contributions to the APERS from the City were \$513,483 for the year ended December 31, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2015, the City reported a liability of \$3,611,209 for its proportionate share of the APERS net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Each employer's proportion of the net pension liability was based on the employer's share of contributions to the pension plan relative to the total contributions of all participating employers. At June 30, 2015, the City's proportion was 0.196%, which was unchanged from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the City recognized APERS pension expense of \$ 95,674. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 52,131
Changes of assumptions	\$ 117,353	
Net difference between projected and actual earnings on pension plan investments		39,453
Changes in proportion and differences between City con- tributions and proportionate share of contributions	4,753	
City contributions subsequent to the measurement	6,945	
Total	\$ 129,051	\$ 91,584

\$31,540 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>		
2016	\$[463]
2017	[463]
2018	[7,717]
2019		39,165
2020		-0-
Thereafter		-0-
	\$	30,522

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

Actuarial assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.95% – 9.85%
Post-Retirement cost-of-living increases	3% annual compounded increase
Investment rate of return	7.50%, net of pension plan investment expense, including inflation.
Average service lives of all members	4.5972

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

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included in APERS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad Domestic Equity	42%	6.82%
International Equity	25%	6.88%
Real Assets	12%	3.07%
Absolute Return	5%	3.35%
Domestic Fixed	<u>16%</u>	0.83%
	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.50% for the year ended June 30, 2015. The single discount rate was based on the expected rate of return on pension plan investments of 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that participating employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
City's proportionate share of the net pension liability	\$ 1,309,881	\$ 795,188	\$ 367,146

APERS fiduciary net position. Detailed information about APERS's fiduciary net position is available in the separately issued APERS Financial Report available at <http://www.apers.org/annualreports..>

Payable to the pension plan. At December 31, 2015, the City did not have an outstanding amount of contributions due to the pension plan for the year ended December 31, 2015.

Note 11: Other Postemployment Benefits –

Plan Description: The City of Bryant sponsors and administers an informal single-employer defined benefit healthcare plan. Arkansas statute provides that any municipal city official or employee vested in any of the city's retirement plans with 20 years of service and attains 55 years of age may continue to participate in the city's healthcare plan after retirement. In addition, members employed at least 5 years with age plus service exceeding 70 at retirement are eligible for benefits. The State of Arkansas has the authority to establish and amend the requirements of this statute. The city does not issue stand-alone financial statements of the plan but all required information is presented in this report.

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

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

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

Annual Required Contribution (ARC)	\$ 52,788
Annual OPEB Cost	\$ 52,788
Annual Employer Contribution	[9,583]
Change in Net OPEB Obligation	\$ 43,205
Net OPEB Obligation – Beginning of Year	-
Net OPEB Obligation – End of Year	\$ 43,205

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

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

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

Actuarial Methods and Assumptions. Actuarial valuations involve estimates and assumptions about the probability of events far into the future and the liability amounts are subject to continual revision and reflect a long-term perspective. Assumptions used were a 5.5% discount rate, 10% medical inflation rate, no payroll growth, projected unit credit with linear proration to decrement cost method, thirty year level amortization based on open group and health care trend rates as follows: 10% for 2016; 9% for 2017; 8% for 2018; 7.5% for 2019, with .5% reductions annually down to 5% in the 9th year.

Note 12: Risk Management – The City has various insurance policies to cover its potential liability risk areas, *i.e.*, automobile, personal property, contents and outside structures and workers' compensation. Coverage is provided commercially and through the Arkansas Municipal League (AML), which is an association of local governments. AML provides the City with automobile and legal defense coverage. Fixed premiums are set annually by AML based on such factors as claims experience, employee class multipliers and population. For risks covered by AML the City pays no deductible; however, the City pays a \$3,000 fee to AML for each legal matter it handles. There have been no significant reductions in coverage from 2014 to 2015; nor have settlement amounts exceeded insurance coverage for each of the past three years.

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO THE FINANCIAL STATEMENTS
(continued)
December 31 2015 and 2014

NOTE 13: Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities – The following is a reconciliation of the increase in net assets as reflected in the statement of cash flows at Exhibit C to net cash provided by operating activities:

	<u>2015</u>	<u>2014</u>
Operating income	\$ 1,835,875	\$ 1,177,082
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	1,391,291	1,406,788
Change in accounts receivable	[566,820]	141,631
Change in prepaid expenses	-	18,598
Decrease in accounts payable	604,829	[50,469]
Increase in meter deposits	<u>16,454</u>	<u>24,160</u>
Net Adjustments	<u>1,445,754</u>	<u>1,540,708</u>
Net Cash Provided by Operating Activities	<u>\$ 3,281,629</u>	<u>\$ 2,717,790</u>

NOTE 14: Subsequent Events – Management has evaluated subsequent events through February 9, 2017, which is the date the financial statements were available to be issued and have determined there is no additional information requiring reporting or disclosing in the financial statements for the year ended December 31, 2015.

See independent auditors report.

SUPPLEMENTARY INFORMATION

**City of Bryant, Arkansas Water and Wastewater Department
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2015**

<u>Federal CFDA Number</u>	<u>Grant</u>	<u>Loan Proceeds</u>
	U. S. Environmental Protection Agency passed through Arkansas Natural Resources Protection Commission:	
66.468	Drinking Water State Revolving Loan Fund	\$ 6,133,414
66.458	Clean Water State Revolving Loan Fund	<u>7,171,578</u>
	Total	<u>\$ 13,304,992</u>

See independent auditors report.

City of Bryant, Arkansas
Water and Wastewater Department
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARD
For the Year Ended December 31, 2015

NOTE 1: Summary of Significant Accounting Policies -

Basis of Accounting. The Department's assistance program funds are accounted for on the accrual basis of accounting. Program receipts are recorded when earned and authorized under the program requirements, and expenditures are recorded as authorized costs are incurred.

NOTE 2: Federal Awards - During the year ended December 31, 2015, the Department was the recipient of various federal grant funds. These funds were received indirectly through a State of Arkansas pass-through agency.

See independent auditors report.

COMPLIANCE REPORTS

GARY D. WELCH, CPA, PRINCIPAL
JIMMY M. PATE, CPA, PRINCIPAL
DENNIS C. FASON, CPA, PRINCIPAL
JOE L. WOOSLEY, CPA



HARRY C. KEATON, CPA
(1920-2006)
CLARENCE W. JORDAN, CPA
(1930-2009)
GLEN W. CRONE, JR., CPA
(1936-2016)

**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council
City of Bryant, Arkansas Water and Wastewater Department

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, of the City of Bryant, Arkansas Water and Wastewater Department's, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City of Bryant, Arkansas Water and Wastewater Department's basic financial statements and have issued our report thereon dated August 26, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Bryant, Arkansas Water and Wastewater Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bryant, Arkansas Water and Wastewater Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Bryant, Arkansas Water and Wastewater Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. See Finding 2015-02.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bryant, Arkansas Water and Wastewater Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs, see Finding 2015-01.

City of Bryant, Arkansas Water and Wastewater Department's Response to Findings

City of Bryant, Arkansas Water and Wastewater Department's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Bryant, Arkansas Water and Wastewater Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Jordan Woosley, Cerne & Keaton Ltd.
Certified Public Accountants
Hot Springs, Arkansas

February 9, 2017

GARY D. WELCH, CPA, PRINCIPAL
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**INDEPENDENT AUDITORS REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council
City of Bryant, Water and Wastewater Department

Report on Compliance for Each Major Federal Program

We have audited the City of Bryant, Arkansas Water and Wastewater Department's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the City of Bryant, Arkansas Water and Wastewater Department's major federal programs for the year ended December 31, 2015. City of Bryant, Arkansas Water and Wastewater Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Bryant, Arkansas Water and Wastewater Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200 uniform *Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Bryant, Arkansas Water and Wastewater Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Bryant, Arkansas Water and Wastewater Department's compliance.

Basis for Qualified Opinion on CFDA 66.458 Clean Water Revolving Loan Fund and CFDA 66.468 Drinking Water State Revolving Loan Fund

As described in the accompanying schedule of findings and questioned costs, the City of Bryant, Arkansas Water and Wastewater Department did not comply with requirements regarding reporting requirements as identified in Finding 2015-01. Compliance with such requirements is necessary, in our opinion, for the City of Bryant, Arkansas Water and Wastewater Department to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 66.458 Clean Water Revolving Loan Fund and CFDA 66.468 Drinking Water State Revolving Loan Fund

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Bryant, Arkansas Water and Wastewater Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 66.458 Clean Water State Revolving Loan Fund and CFDA 66.468 Drinking Water State Revolving Loan Fund for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item as Finding 2015-02. Our opinion on each major federal program is not modified with respect to this matter.

City of Bryant, Arkansas Water and Wastewater Department's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Bryant, Arkansas Water and Wastewater Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City of Bryant, Arkansas Water and Wastewater Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Bryant, Arkansas Water and Wastewater Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Bryant, Arkansas Water and Wastewater Department's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material

noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item Finding 2015-02 to be a significant deficiency.

City of Bryant, Arkansas Water and Wastewater Department's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Bryant, Arkansas Water and Wastewater Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants
Hot Springs, Arkansas

February 9, 2017

**City of Bryant, Arkansas Water and Wastewater Department
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2015**

A. Summary of Audit Results

1. The independent auditors report expresses an unmodified opinion on the basic financial statements of the City of Bryant, Arkansas Water and Wastewater Department.
2. One significant deficiency (Finding 2015-02) relating to the audit of the financial statements are reported in the independent auditors report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. One instance of noncompliance (Finding 2015-01) was disclosed during the audit of the financial statements of the City of Bryant, Arkansas Water and Wastewater Department and is required to be reported in accordance with *Government Auditing Standards*.
4. The finding listed above, (Finding 2015-02) is considered a significant deficiency relating to the audit of the major federal award programs and is reported in the independent auditors report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The independent auditors report on compliance for each major program and on internal control over compliance in accordance with the Uniform Guidance expresses a qualified opinion.
6. The programs tested as major included:

	<u>CFDA</u>	
U. S. Environmental Protection Agency	66.458	Clean Water State Revolving Loan Fund
U. S. Environmental Protection Agency	66.468	Drinking Water State Revolving Loan Fund
7. The threshold for distinguishing Types A and B programs was \$750,000.
8. City of Bryant, Arkansas Water and Wastewater Department was determined not to be a low-risk auditee.

Federal Awards Findings and Questioned Costs: 2015-01

Condition: The City of Bryant, Arkansas Water and Wastewater Department has not submitted the 2015 audited financial statements or Federal Audit Clearing House submission in the required time frames. This is a repeat of finding 2014-01 from the prior year.

Criteria: CFDA 66.468 Drinking Water State Revolving Loan Fund and CFDA 66.458 Clean Water State Revolving Loan Fund. The City of Bryant, Arkansas agreement with the Arkansas Natural Resource Commission, (pass-through agency) requires the City to provide audited financial statements to the Commission and the Arkansas Division of Legislative Audit in a timely manner. The single audit submission also must be submitted to the Federal Audit Clearing House within nine months of year end.

Effect: The City of Bryant, Arkansas Water and Wastewater Department is out of compliance with the grant agreements.

Cause: Failure to obtain audited financial statements and audit under the Uniform Guidance in a timely manner.

City of Bryant, Arkansas Water and Wastewater Department
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(continued)
For the Year Ended December 31, 2015

Questioned Costs: None

Recommendations: The City of Bryant, Arkansas Water and Wastewater Department should take steps to ensure that audited financial statements can be obtained in a timely manner consistent with the requirements of the grant.

Management Response: The City takes this issue very seriously and is currently addressing the issue.

Planned Corrective Action: The City plans to complete all audits required under the Uniform Guidance in a timely manner and remain up-to-date regarding future audit requirements.

Findings - Financial Statement Audit – 2015-02

Condition: During our audit, we noted that significant cash accounts were not being reconciled on a timely basis and were materially out of balance at year end. This is a repeat of finding 2014-02 from the prior year.

Criteria: Under *Government Audit Standards*, the City of Bryant, Arkansas Water and Wastewater Department should have internal control procedures in place sufficient to ensure cash accounts reconcile accurately on a timely basis.

Cause of Condition: The City changed accounting software and lack of training on the new software as well as turnover in management of the finance department led to failure to adequately monitor cash accounts and reconcile balances monthly.

Effect: Cash was materially misstated at year-end prior to adjustment.

Questioned Costs: None

Recommendation: The City of Bryant, Arkansas Water and Wastewater Department should institute procedures to ensure bank accounts are reconciled each month and any variances corrected in a timely manner.

Management Response: The City takes this issue very seriously and is currently addressing the issue.

Planned Corrective Action: Bank reconciliations are being completed and reviewed each month prior to the City Council meeting. Once corrections from prior audits are implemented, any new issues will be addressed on a monthly basis.

City of Bryant, Arkansas Water and Wastewater Department
SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
For the Year Ended December 31, 2014

Federal Awards Findings and Questioned Costs: 2014-01

Criteria: CFDA 66.468 Drinking Water State Revolving Loan Fund and CFDA 66.458 Clean Water State Revolving Loan Fund. The City of Bryant, Arkansas agreement with the Arkansas Natural Resource Commission, (pass-through agency) requires the City to provide audited financial statements to the Commission and the Arkansas Division of Legislative Audit in a timely manner. The single audit submission also must be submitted to the Federal Audit Clearing House within nine months of year end.

Condition: The City of Bryant, Arkansas Water and Wastewater Department has not submitted the 2014 audited financial statements or Federal Audit Clearing House submission in the required time frames.

Recommendations: The City of Bryant, Arkansas Water and Wastewater Department should take steps to ensure that audited financial statements can be obtained in a timely manner consistent with the requirements of the grant.

Current Status: Issue not cleared as of December 31, 2015. The City is on track to correct this finding for the year ended December 31, 2016.

Finding - Financial Statement Audit – 2014-02

Condition: During our audit, we noted that significant cash accounts were not being reconciled on a timely basis and were materially out of balance at year end.

Recommendation: The City of Bryant, Arkansas Water and Wastewater Department should institute procedures to ensure bank accounts are reconciled each month and any variances corrected in a timely manner.

Current Status: Issue not cleared as of December 31, 2015. The City is on schedule to correct this finding for the year ended December 31, 2016.

Finding - Financial Statement Audit – 2014-03

Condition: The City of Bryant, Arkansas: Water and Wastewater Department is recording all purchases of capital assets as expenses and relying on their auditor's to maintain capital asset schedule.

Recommendation: The City should institute internal control procedures sufficient to identify and properly record capital purchases as well as develop and internal capital asset schedule.

Current Status: The issue has been addressed during 2016. No further action regarding this finding is deemed necessary.

RESOLUTION NO. 2017 - _____

**RESOLUTION REGARDING AN UPDATED POSITION DESCRIPTION AND
COMPENSATION PLAN FOR THE CITY OF BRYANT**

WHEREAS, The City Council of the City of Bryant desires to adopt the updated position description and compensation plan for said position;

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

Section 1. The City Council of the City of Bryant hereby adopts the attached position description for Assistant Planning Director/Grants Coordinator.

Section 2. The salary range of the Assistant Planning Director/Grants Coordinator shall be as follows, depending on experience:

Minimum	Midpoint	Maximum
\$37,451.50	\$46,814.38	\$56,177.26

PASSED AND APPROVED this _____ day of _____, 2017.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

City of Bryant

Asst Planning Director/Grants - Prop 2017

Job Description

Job Code: 1001
Exempt: Yes
Department: Planning Department
Reports To Planning Director
Location: City Hall
Date Prepared: November 05, 2009
Date Revised: November 30, 2016

GENERAL DESCRIPTION OF POSITION

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Ensures that City Council and the Mayor is kept fully informed on the condition of the City and about any trends, events, or emerging issues of significance to the City's success.
2. Assists with the development and presentation of annual departmental budget.
3. Reviews drawings and documents submitted on comprehensive site plans, subdivision and other land use proposals to ensure compliance with ordinances and regulations and provide direction as needed.
4. Reviews all departmental reports and presentations; attends meetings of the Planning Commission and Board of Zoning Adjustment.
5. Serves as consultant and advisor to the Mayor and to assigned Committees and Commissions regarding planning, land use, zoning and development issues. Performs annual review of all City land use regulations and recommends changes to the Planning Commission, when needed.
6. Oversees preparation of clear and concise reports for applications by homeowners and businesses regarding planning and zoning appeals.
7. Assists with requests for annexation, island annexations and ballot annexation proposals to the city. Performs analyses of proposals, preparing and presenting reports regarding annexations to the Planning Commission.
8. Responds to questions and complaints from landowners, developers and the general public concerning Planning and Community Development issues.
9. Maintains effective working relationships with developers, contractors, land owners and attorneys.
10. Provides guidance pertaining to planning and community development processes, zoning ordinances, and related laws and requirements.
11. Performs site visits and inspection of projects for conformance to the Comprehensive Plan.

12. Serves as the first contact with developers and land owners within to do business in the city in a manner that presents a professional and knowledgeable atmosphere.
13. Participates in research and presentation of studies of land use, demographic, economic, and development characteristics of areas within the City planning boundaries.
14. Coordinates project activities with government regulatory agencies or other governmental agencies.
15. Develops directs and participates in planning projects within the City planning boundaries that include area-wide comprehensive plans, neighborhood plans, parks and recreational plans, trail plans etc.
16. Performs site visits and inspection of projects for conformance to the Comprehensive Plan.
17. Plan, develop and implement grant accounting and administrative procedures with input from applicable departments.
18. Conduct research on internet sites, periodicals, trade and association publications for additional State and Federal grant programs.
19. Ensures the integrity of all grant applications prior to submission for approval.
20. Work with the Finance department to develop and maintain a grand administration budget.
21. Discuss the impact of proposed programs and make recommendations to the Mayor and department heads.
22. Prepare and oversee the preparation of grant proposals to include grant writing, guidance, budget preparation and interpretation of funding agency regulations.
23. Prepare clear, sound, accurate and informative correspondence reports and make recommendations as needed.
24. Work with the Finance department to manage all proposals and funding source requirements. Manage all grant files in preparation for annual audits and/or grantor auditing.
25. Perform any other related duties as required or assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty mentioned satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND EXPERIENCE

Broad knowledge of such fields as accounting, marketing, business administration, finance, etc. Equivalent to a four year college degree, plus 12 to 18 months related experience and/or training, and 7 to 11 months related management experience, or equivalent combination of education and experience.

COMMUNICATION SKILLS

Ability to effectively communicate information and respond to questions in person-to-person and small

group situations with customers, clients, general public and other employees of the organization. Ability to read, analyze, and understand general business/company related articles and professional journals; Ability to speak effectively before groups of customers or employees. Ability to write reports, business correspondence, and policy/procedure manuals; Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public. Ability to read, analyze, and understand common scientific and technical journals, financial reports, and legal documents; Ability to respond to complex or difficult inquiries or complaints from customers, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format; Ability to effectively present information to top management, public groups, and/or boards of directors. Ability to read, analyze, and understand the most complex documents; Ability to respond effectively to the most sensitive inquiries or complaints; Ability to write speeches and articles using original or innovative techniques or style; Ability to make effective and persuasive speeches and presentations on controversial or complex topics to top management, public groups, and/or boards of directors.

MATHEMATICAL SKILLS

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts such as fractions, ratios, and proportions to practical situations.

CRITICAL THINKING SKILLS

Ability to solve practical problems and deal with a variety of known variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, or diagram formats.

REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS

Valid Arkansas drivers license or a valid driver's license recognized by the State of Arkansas.

PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS

AICP Certification

SOFTWARE SKILLS REQUIRED

Intermediate: Presentation/PowerPoint, Spreadsheet, Word Processing/Typing

Basic: 10-Key, Accounting, Alphanumeric Data Entry, Contact Management, Database

INITIATIVE AND INGENUITY

SUPERVISION RECEIVED

Under direction where a definite objective is set up and the employee plans and arranges own work, referring only unusual cases to supervisor.

PLANNING

Considerable responsibility with regard to general assignments in planning time, method, manner, and/or sequence of performance of own work; may also occasionally assist in the planning of work assignments performed by others within a limited area of operation.

DECISION MAKING

Performs work operations which permit frequent opportunity for decision-making of minor importance and also frequent opportunity for decision-making of major importance, either of which would affect the work operations of large organizational component and the organization's clientele.

MENTAL DEMAND

Moderate mental demand. Operations requiring almost continuous attention, but work is sufficiently repetitive that a habit cycle is formed; operations requiring intermittent directed thinking to determine or select materials, equipment or operations where variable sequences may be selected by the employee.

ANALYTICAL ABILITY / PROBLEM SOLVING

Oversight. Activities covered by expansive policies and objectives, and oversight as to execution and review. High order of analytical, interpretative, and constructive thinking in varied situations covering multiple areas of the organization.

RESPONSIBILITY FOR WORK OF OTHERS

Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities may include but not limited to interviewing, hiring and training employees; planning, assigning and directing work; appraising performance, rewarding and disciplining employees; addressing complaints and resolving problems.

Supervises a small group (1-3) of employees in the same or lower classification. Assigns and checks work; assists and instructs as required, but performs same work as those supervised, or closely related work, most of the time. Content of the work supervised is of a non-technical nature and does not vary in complexity to any great degree.

Supervises the following departments: City Interns

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

Occasionally responsible for organization's property where carelessness, error, or misappropriation would result in moderate damage or moderate monetary loss to the organization. The total value for the above would range from \$150,000 to \$1,000,000.

ACCURACY

Probable errors would not likely be detected until they reached another department, office or patron, and would then require considerable time and effort to correct the situation. Frequently, possibility of error that would affect the organization's prestige and relationship with the public to a limited extent, but where succeeding operations or supervision would normally preclude the possibility of a serious situation arising as a result of the error or decision.

ACCOUNTABILITY

FREEDOM TO ACT

Directed. Freedom to complete duties as defined by wide-ranging policies and precedents with mid to upper-level managerial oversight.

ANNUAL MONETARY IMPACT

The amount of annual dollars generated based on the job's essential duties / responsibilities. Examples would include direct dollar generation, departmental budget, proper handling of organization funds, expense control, savings from new techniques or reduction in manpower.

Small. Job creates a monetary impact for the organization from \$100,000 to \$1mm.

IMPACT ON END RESULTS

Moderate impact. Job has a definite impact on the organization's end results. Participates with

others in taking action for a department and/or total organization.

PUBLIC CONTACT

Extensive contacts with various diversified sectors of the public environment; wherein, the contacts are of major importance and failure to exercise proper judgment can lead to substantial losses to the organization.

EMPLOYEE CONTACT

Contacts with other departments or offices and also frequently with individuals in middle level positions; consulting on problems which necessitate judgment and tact in presentation to obtain cooperation or approval of action to be taken. Also, important contacts with associates as required in advanced supervisory jobs.

USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS

Regular use of highly complex machines and equipment; specialized or advanced software programs.

WORKING CONDITIONS

Normal working conditions as found within an office setting, wherein there is controlled temperature and a low noise level, plus a minimum of distractions.

ENVIRONMENTAL CONDITIONS

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the functions of this job, the employee is occasionally exposed to outdoor weather conditions. The noise level in the work environment is usually moderate.

PHYSICAL ACTIVITIES

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

Moderate diversity, low physical. Work activities which allow for a moderate amount of diversity in the performance of tasks which are not as varied as those positions with high-level diversity and decision-making.

While performing the functions of this job, the employee is regularly required to walk, sit, use hands to finger, handle, or feel, talk or hear; frequently required to reach with hands and arms; and occasionally required to stand, climb or balance, stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision; color vision; and depth perception.

ADDITIONAL INFORMATION

The incumbent must have knowledge of principles and practices of Urban and Regional Planning, Arkansas land use laws and how planning regulations are developed and administered, techniques of demographic or economic development research, and descriptive statistics. Must have the ability to interpret and analyze technical and statistical information. Machine skills include computer, calculator, FAX machine, copy machine, and typewriter. The incumbent must possess excellent interpersonal skills when dealing with the public, either in person, telephone, or in writing. Ability to attend meetings of the Planning Commission, Board of Zoning and Adjustments, or City Council, if required. Masters in Planning, Geography, Public Administration, or related field.

RESOLUTION NO. 2017 - _____

**RESOLUTION REGARDING AN UPDATED POSITION DESCRIPTION AND
COMPENSATION PLAN FOR THE CITY OF BRYANT**

WHEREAS, The City Council of the City of Bryant desires to adopt the updated position description and compensation plan for said position;

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

Section 1. The City Council of the City of Bryant hereby adopts the attached position description for Custodian-Maintenance/Groundskeeper.

Section 2. The salary range of the Custodian-Maintenance/Groundskeeper shall be as follows, depending on experience:

Minimum	Midpoint	Maximum
\$20,808.06	\$26,010.07	\$31,212.08

PASSED AND APPROVED this _____ day of _____, 2017.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

City of Bryant

Custodian/Maint./Grounds Keeper

Job Description

Job Code: 1000
Exempt: No
Department: GENERAL
Reports To MAYOR
Location: 210 SW 3RD STREET, BRYANT, AR
Date Prepared: October 17, 2008
Date Revised: February 13, 2017

GENERAL DESCRIPTION OF POSITION

Keeps, office building, or similar building in clean and orderly condition through general and standard janitorial duties. Responsible for the tidiness of the grounds surrounding the building.

ESSENTIAL DUTIES AND RESPONSIBILITIES

1. Sweeps, mops, cleans windows, buff floors, clean bathrooms, scrubs, and vacuums hallways, stairs and office space.
2. Dusts furniture, baseboards, blinds, etc ; assembles office furniture.
3. Keeps gutters and roof clean and free of debris.
4. Empties trash and garbage containers.
5. Maintains building, performing minor and routine painting, plumbing, electrical wiring, and other related maintenance activities. Replaces air conditioner filters as needed.
6. Notifies Facilities Manager or Mayor concerning need for major repairs or additions to lighting, heating and ventilation equipment.
7. Cleans snow and debris from sidewalk and parking lot.
8. Mows lawn, trims shrubbery and trees and cultivates flowers when needed.
9. Replaces light bulbs, including ballast and makes minor building repairs.
10. Assists in moving boxes, etc., to storage as needed.
11. Ability to work overtime.
12. Regular and punctual attendance is an essential function of this position.
13. Ability to interact with team members.
14. Perform any other related duties as required or assigned.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty mentioned

satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND EXPERIENCE

Mental alertness and adaptability to office and field area work routines. Equivalent to four years high school or GED, with particular emphasis during high school in office skills, shop skills, or others, plus 12 to 18 months related experience and/or training, or equivalent combination of education and experience.

COMMUNICATION SKILLS

Ability to read and understand documents such as policy manuals, safety rules, operating and maintenance instructions, and procedure manuals; Ability to write routine reports and correspondence.

MATHEMATICAL SKILLS

Ability to add, subtract, multiply and divide numbers. Ability to perform these mathematical skills using money and other forms of measurement.

CRITICAL THINKING SKILLS

Ability to utilize common sense understanding in order to carry out written, oral or diagrammed instructions. Ability to deal with problems involving several known variables in situations of a routine nature.

REQUIRED CERTIFICATES, LICENSES, REGISTRATIONS

Valid Arkansas drivers license or valid drivers license recognized by the state of Arkansas.

PREFERRED CERTIFICATES, LICENSES, REGISTRATIONS

Not indicated.

SOFTWARE SKILLS REQUIRED

Basic: 10-Key, Accounting, Alphanumeric Data Entry, Contact Management, Database, Word Processing/Typing

INITIATIVE AND INGENUITY

SUPERVISION RECEIVED

Under immediate supervision, performs general assignments of work, with periodic check of performance by supervisor.

PLANNING

Considerable responsibility with regard to general assignments in planning time, method, manner, and/or sequence of performance of own work; may also occasionally assist in the planning of work assignments performed by others within a limited area of operation.

DECISION MAKING

Performs work operations which permit frequent opportunity for decision-making of minor importance and which would not only affect the operating efficiency of the individual involved, but would also affect the work operations of other employees and/or clientele to a slight degree.

MENTAL DEMAND

Light mental demand. Operations requiring intermittent directed thinking to carry out predetermined procedure or sequence of operations of limited variability. Operations requiring intermittent attention to control machine or manual motions.

ANALYTICAL ABILITY / PROBLEM SOLVING

Moderately structured. Fairly broad activities using moderately structured procedures with only generally guided supervision. Interpolation of learned things in somewhat varied situations.

RESPONSIBILITY FOR WORK OF OTHERS

Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities may include but not limited to interviewing, hiring and training employees; planning, assigning and directing work; appraising performance, rewarding and disciplining employees; addressing complaints and resolving problems.

Supervises a small group (1-3) of employees in the same or lower classification. Assigns and checks work; assists and instructs as required, but performs same work as those supervised, or closely related work, most of the time. Content of the work supervised is of a non-technical nature and does not vary in complexity to any great degree.

Supervises the following departments:

RESPONSIBILITY FOR FUNDS, PROPERTY and EQUIPMENT

Regularly responsible for property where carelessness or error would result in only minor damage or minor monetary loss. Almost continuous care and attention is required when handling this property in order to prevent loss.

ACCURACY

Probable errors of internal scope readily detected in normal course of work by standard check or routine crosscheck within a single department or office. Errors resulting from inaccuracy would create minor confusion, delay or expense to correct the situation.

ACCOUNTABILITY

FREEDOM TO ACT

Defined. Semi-repetitive prescribed processes and procedures with nearby supervision.

ANNUAL MONETARY IMPACT

The amount of annual dollars generated based on the job's essential duties / responsibilities. Examples would include direct dollar generation, departmental budget, proper handling of organization funds, expense control, savings from new techniques or reduction in manpower.

None. Job does not create any dollar monetary impact for the organization.

IMPACT ON END RESULTS

Modest impact. Job has some impact on the organizations end results, but still from an indirect level. Provides assistance and support services that facilitates decision making by others.

PUBLIC CONTACT

Occasional routine contacts with persons outside the organization. This would include contacts with suppliers, mail service, etc.

EMPLOYEE CONTACT

Contacts occasionally with others beyond immediate associates, but generally of a routine nature. May

obtain, present or discuss data, but only as pertains to an immediate and specific assignment. No responsibility for obtaining cooperation or approval of action or decision.

USE OF MACHINES, EQUIPMENT AND/OR COMPUTERS

Occasional use of complex machines and equipment (desktop/laptop computer and software, road and production machines and equipment, etc.)

WORKING CONDITIONS

Somewhat disagreeable working conditions. Continuously exposed to one or two elements such as noise, intermittent standing, walking; and occasional pushing, carrying, or lifting.

ENVIRONMENTAL CONDITIONS

The following work environment characteristics described here are representative of those an employee encounters while performing essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the functions of this job, the employee is occasionally exposed to work near moving mechanical parts, work in high, precarious places, fumes or airborne particles, toxic or caustic chemicals, outdoor weather conditions, wet or humid conditions, extreme cold, extreme heat, risk of electrical shock, vibration. The noise level in the work environment is usually moderate.

PHYSICAL ACTIVITIES

The following physical activities described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions and expectations.

Moderate diversity, moderately physical. Work activities which allow for a moderate amount of diversity in the performance of tasks which requires somewhat diversified physical demands of the employee.

While performing the functions of this job, the employee is regularly required to walk, use hands to finger, handle, or feel; and frequently required to stand, reach with hands and arms, talk or hear; occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl, taste or smell. The employee must occasionally lift and/or move up to 100 pounds; frequently lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision; distance vision; color vision; peripheral vision; depth perception; and ability to adjust focus.

ADDITIONAL INFORMATION

Lawn care experience. Janitorial experience.

RESOLUTION NO. 2017 - _____

RESOLUTION REGARDING AN UPDATED POLICY FOR THE CITY OF BRYANT

WHEREAS, The City Council of the City of Bryant desires to adopt the updated policy for Firefighter sick leave payout upon retirement or death;

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

Section 1. The City Council of the City of Bryant hereby adopts the amended Sick Leave policy for the Fire Department. This policy update is specifically regarding sick leave payout for Firefighters upon retirement or death;

“Payment for unused sick leave in the case of a firefighter upon retirement or death shall not exceed 720 hours of accrued sick time. (A.C.A. 14-53-108).”

PASSED AND APPROVED this _____ day of _____, 2017.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Approved as to Form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

Fire Department

Firefighters shall accumulate sick leave at the rate of twenty (20) working days per year. If unused, sick leave shall accumulate to a maximum of sixty (60) days. (A.C.A. 14-53-108)

<u>WORK SHIFT</u>	<u>MONTHLY RATE</u>
24	40
10	16.667
8	13.33

Time off may be charged against accumulated sick leave only for such days that a firefighter is scheduled to work. No sick leave, as provided in this section, shall be charged against any firefighter during any period of sickness, illness or injury for any days that the firefighter is not scheduled to work.

If, at the end of his/her term of service, upon retirement or death, whichever occurs first, any firefighter has unused accumulated sick leave, he/she shall be paid for this sick leave at the regular rate of pay in effect at the time of retirement or death. Payment for unused sick leave will not be made when the firefighter's employment ends for any reason other than death or retirement.

Payment for unused sick leave in the case of a firefighter upon retirement or death shall not exceed 720 hours of accrued sick time. (A.C.A. 14-53-108).

RESOLUTION No. 2017-__

**A RESOLUTION IN SUPPORT OF THE BRYANT SCHOOL DISTRICT MILLAGE
VOTE TO BE HELD ON MARCH 14, 2017**

WHEREAS, the Bryant Public School System is one of the top ranked and desired school systems in the state of Arkansas; and

WHEREAS, the Bryant Public School System is its own separate governmental entity controlled and governed by its own School Board and Administrators and regulated by the State of Arkansas;

WHEREAS, the Bryant School System is one of the City's greatest assets for the health, strength, educational development, economic drivers and growth in the City of Bryant;

WHEREAS, the Bryant School System is holding a special election concerning millage rates for funding capital improvements and other required growth projects for the school system;

WHEREAS, the City of Bryant supports the continued growth, providing of education excellence, and positive economic impact the School System provides the residents of the City of Bryant; and

WHEREAS, the City of Bryant supports the School System's millage proposal as it is beneficial to the residents of the City of Bryant.

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

Section 1. The City of Bryant supports the Bryant School District millage proposal as presented to the voters on March 14, 2017. The City of Bryant encourages passage of the millage proposal.

PASSED AND APPROVED this _____ day of _____, 2017.

APPROVED:

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

ORDINANCE NO. 2017-__

AN ORDINANCE AUTHORIZING WAIVING OF COMPETITIVE BIDDING AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH BUXTON COMPANY AS PART OF THE ANALYTICS UNDERLYING THE COMPREHENSIVE GROWTH PLAN; AND FOR OTHER PURPOSES

WHEREAS, The City of Bryant seeks to enter into an agreement with a firm to provide community data for the analytics underlying the development of a revised comprehensive growth plan for the City of Bryant; and

WHEREAS, The City of Bryant has negotiated with Buxton Company, a national leader in community data and analytics, and because they have specific tools and technology to facilitate the gathering and compiling of necessary community data, growth patterns, spending habits, and other business based analytics that is necessary for development of the City of Bryant's comprehensive growth plan; and

WHEREAS, Buxton's expertise, staff, and experience in the collection and analysis of this type of data, along with access to their web based data sets, and training for City of Bryant staff members provides a significant and relevant information for the development of the comprehensive growth plan for the City of Bryant; and

WHEREAS, The City of Bryant finds that Buxton Company is well suited to provide the services, data, tools, and staff training to provide substantive data as part of the comprehensive growth plan for the City of Bryant.

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

SECTION 1: The Mayor is hereby authorized to execute any and all necessary contracts with Buxton Company.

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

{signatures on following page}

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2017

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk

ORDINANCE NO. 2017-__

**AN ORDINANCE ADOPTING THE MASTER TRANSPORTATION PLAN - WALK,
BIKE, DRIVE: BRYANT**

WHEREAS, the Bryant Planning Commission has found that the current Master Street Plan is in need of certain revisions; and

WHEREAS, the Planning Commission has found a need to create a Master Pedestrian Plan; and

WHEREAS, the combination of the Master Street Plan and Master Pedestrian Plan are hereby combined to make the Master Transportation Plan known as Walk, Bike, Drive: Bryant; and

WHEREAS, after due notice as required by law, the Bryant Planning Commission has held a public hearing and incorporated all comments into the revision of the Master Transportation Plan - Walk, Bike Drive: Bryant; and

WHEREAS, after thorough consideration of the comments and views expressed by all interested persons, the Planning Commission has approved a revision to the Master Street Plan and creation of a Master Pedestrian Plan and has certified the revised plan for consideration by the Bryant City Council. A copy of said revised Master Transportation Plan - Walk, Bike, Drive: Bryant is attached herto and incorporated herein by reference.

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

Section 1. That the City of Bryant Master Transportation Plan - Walk, Bike, Drive Bryant, or as maybe known as from time to time, as revised from time to time as necessary, and attached hereto and made a part of this Ordinance, is hereby adopted and will henceforth govern the development of the City of Bryant, Arkansas.

Section 2. That any previous Master Transportation Plan, Master Street Plan or Pedestrian Plan or parts thereof that are in conflict with the Master Transportation Plan - Walk, Bike, Drive: Bryant are hereby repealed and replaced.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2017

Jill Dabbs, Mayor

ATTEST:

Sue Ashcraft, City Clerk


Bike Pedestrian Plan

Boundaries and Constraints

- Existing Shared-Use Trail
- Proposed Shared-Use Trail
- Existing Bike Lane
- Proposed Bike Lane
- Proposed Bike Route
- Sidewalks
- Proposed Trailheads

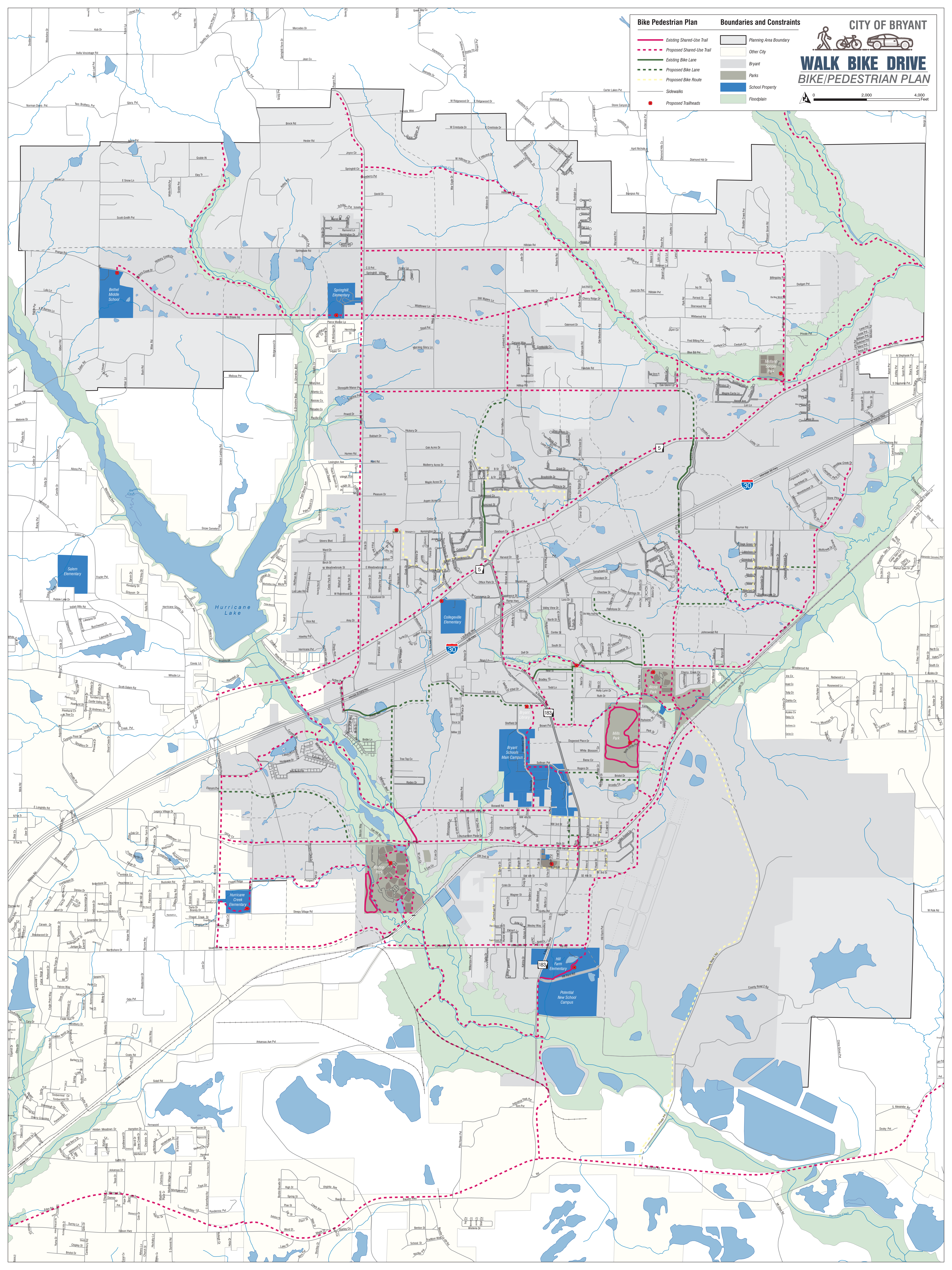
- Planning Area Boundary
- Other City
- Bryant
- Parks
- School Property
- Floodplain

CITY OF BRYANT



WALK BIKE DRIVE
BIKE/PEDESTRIAN PLAN

0 2,000 4,000 Feet



Master Street Plan

Boundaries and Constraints

- Local Road
- Proposed Local Road
- Collector
- Proposed Collector
- Minor Arterial
- Proposed Minor Arterial
- Interstate

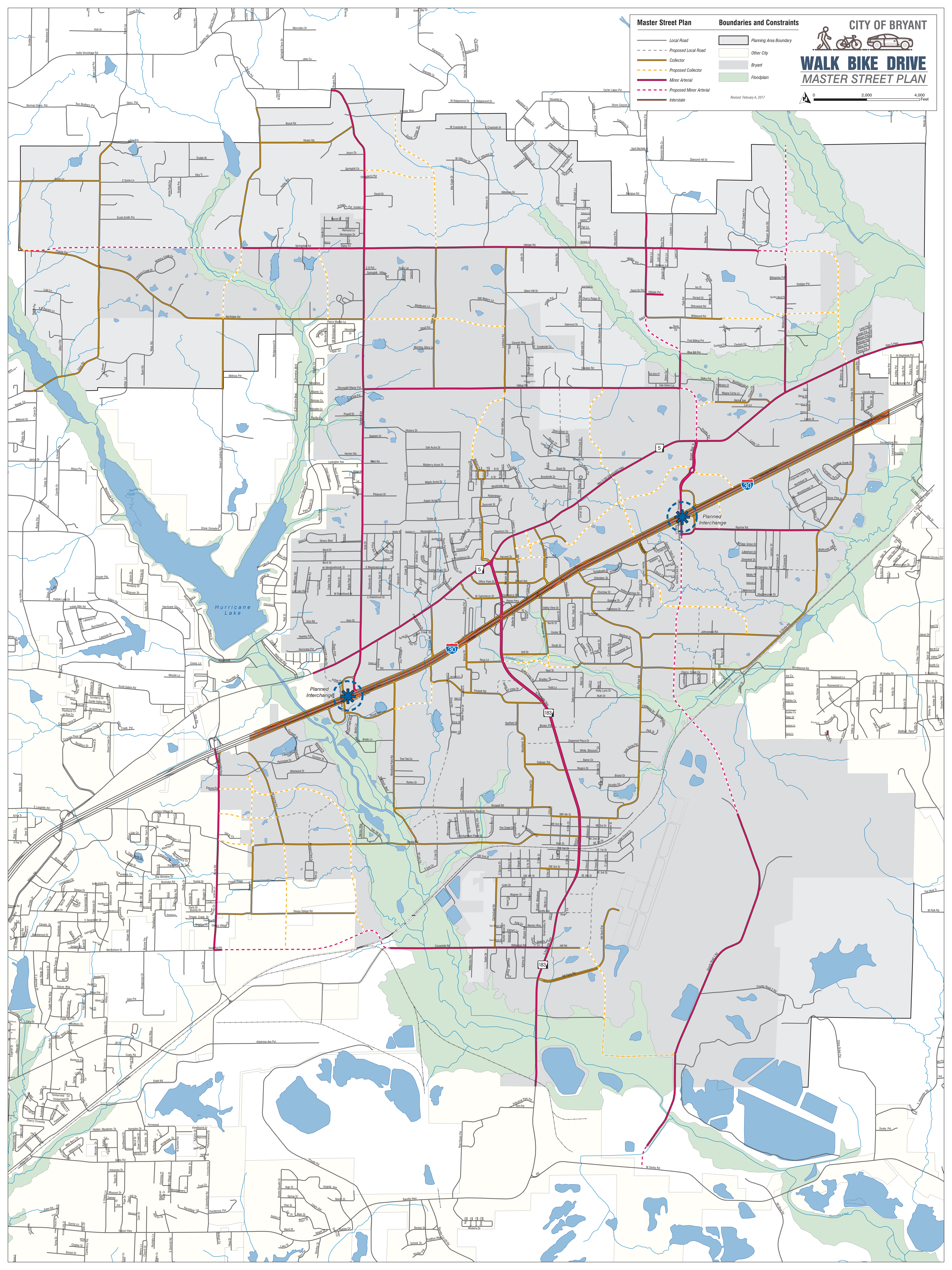
- Planning Area Boundary
- Other City
- Bryant
- Floodplain

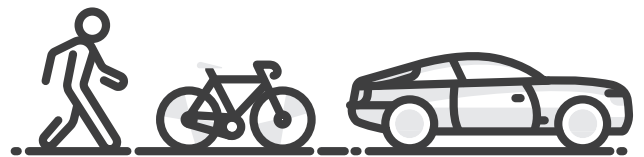
CITY OF BRYANT

WALK BIKE DRIVE
MASTER STREET PLAN

Revised: February 6, 2017

0 2,000 4,000 Feet





WALK BIKE DRIVE

MASTER TRANSPORTATION PLAN

City of Bryant



ORDINANCE XXXX-XX
ADOPTED: XXXX 20XX



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▶ Section One: Introduction

1.1 Introduction

This plan aims to address a common problem with many Master Street and Master Bike/Pedestrian Plans, a lack of integrated planning as a holistic, active transportation system. As such, this plan bridges the gap incorporating the traditional elements of both street plans and bicycle/pedestrian plans in one plan document. This is intended to move Bryant toward a healthy, active transportation system. The following include some benefits this type of transportation system.

Economic

It's a well-accepted maxim that good roads are important to the economic vibrancy of a community. This happens through facilitating personal mobility, commerce, and access to employment. However, active transportation systems have additional economic benefits. Integrating bike and pedestrian facilities can spur tourism as is being seen within Northwest Arkansas on the Razorback Greenway. Trails often improve the natural beauty of any area and can help increase property values as well. As such, bike and pedestrian improvements can have a tangible economic impact on the community. Additionally, trails are becoming an expected community amenity in communities with a competitive workforce.

Health and Fitness

According to the Robert Wood Johnson Foundation, Arkansas has the highest adult obesity rate in the country at 35.9%. The state is additionally ranked in the top 10 in obesity rates for teens and pre-teens. These conditions lead to numerous adverse health conditions that are forming a serious public-health crisis. Trails and bike lanes provide recreational opportunities that can lead to a healthier lifestyle. Without these facilities, there are few safe, inexpensive options for walking, biking, and running.

Conservation

Trails are often constructed within floodplain areas within greenways. Local examples within this plan include Owen



Creek and Crooked Creek. These kinds of trails preserve these greenways, helping provide important linkages for wildlife. These greenways can also help with soil erosion that degrades water quality.

Transportation

Most Bryant residents travel by car and will continue to travel by car. However, not all residents do and some segments of the population, including kids, don't have the option to drive. It is important to provide safe, accessible transportation options for that portion of the Bryant community. Additionally, surveys suggest that the more bicycle and pedestrian facilities that are available, the more people are willing to use them.

1.2 The Plan

Walk Bike Drive Bryant is the officially adopted Master Transportation Plan for Bryant, Arkansas. This plan contains a Master Street Plan and Bicycle and Pedestrian Plan.

The plan sets forth official policy regarding the overall transportation system within the City's Planning Area Boundary. This plan constitutes an element of the City's overall Comprehensive Plan. As such, it is not a piece of municipal



law but rather a statement of policy. It should provide much of the basis for land use and transportation recommendations and decisions made by the Planning Commission and City Council. At a minimum, the plan serves the following purposes:

1. It establishes a functional classification system for existing and proposed streets and bicycle/pedestrian transportation elements within the City and its planning area boundary.
2. It establishes and classifies both existing and proposed bike and pedestrian transportation facilities.
3. It sets forth, in graphic form, the location of existing and proposed transportation elements within the City's planning area boundary.
4. It establishes cross sections for the various types of transportation elements that may be constructed within the planning area boundary.
5. It states policies that govern both the creation and implementation of various elements of the plan.
6. It provides guidance for the development and implementation of a comprehensive, balanced transportation system for the City of Bryant.
7. It relates the Plan to implementing regulations contained in the City's Subdivision Code.

This document contains the provisions of the plan. Supporting documentation includes a number of sources. A partial list of information sources follows:

1. 2011 Bryant Walkability Study
2. 2012 Bryant Comprehensive Plan
3. 2015 Heart of Bryant Sub-Area Plan
4. 2014 Bryant Parks and Recreation Master Plan
5. Imagine Central Arkansas 2040 Plan

6. Arkansas State Highway and Transportation Department traffic volumes figures and other statistical information
7. Records of the Bryant Public Works Department

1.3 Authority

The purpose of this Plan is consistent with the provisions of Arkansas Codes, Annotated (A.C.A.), §14-56-414. This section requires that the Master Street Plan of a municipality be created to "... designate the general location, characteristics, and functions of streets and highways."

1.4 The Planning Area

A city in Arkansas desiring to prepare and implement plans is required to designate the area (planning area boundary) within its territorial jurisdiction in which it will prepare plans, ordinances, and regulations. The City of Bryant maintains a planning area boundary of lands expected to become part of the City within the planning period of 30 years. This Planning Area Boundary Map was prepared in accordance with statutes found in the Arkansas Codes, Annotated § 14-56-413. The City of Bryant will, in accordance with A.C.A. § 14-56-422, file the plans, ordinances, and regulations as they pertain to the territory beyond the corporate limits with the county recorder of Saline County.

1.5 Relationship to the Land Use Regulations

The Arkansas planning statutes provide in A.C.A. § 14-56-417 (a)(1):

Following adoption and filing of a master street plan, the Planning Commission may prepare and shall administer, after approval of the legislative body, regulations controlling the development of land.

These provisions, along with the modern history of planning since the landmark case of Village of Euclid, Ohio v. Ambler Realty Co., 272 U.S. 365 (1926), signify a strong relationship between the plan and its supporting regulations. In simple terms, a municipality first plans and then regulates. The primary supporting regulations consist of the zoning code and



development (subdivision) regulations. As stated in A.C.A. § 14-56-412 (e):

In order to promote, regulate, and control development and to protect the various elements of the plans, the commission, after adoption of appropriate plans as provided, may prepare and transmit to the legislative body such ordinances and regulations as are deemed necessary to carry out the intent of the plans, or of parts thereof.

Planners take these provisions literally and encourage municipalities to base decisions in land use and development upon adopted plans to the greatest extent possible. At the same time, it has been noted in court decisions in Arkansas that plans are not legal documents but rather broad statements of municipal policy. The legal force arises from the adopted regulations developed to support the plan.

1.6 National Standards

The following national standards are encouraged for use in the design of future street and bicycle/pedestrian facilities. These guides provide in depth design guidance for use on state and local facilities.

AASHTO *Guide for the Development of Bicycle Facilities*, 4th Edition – 2012

AASHTO *Guide for the Planning, Design, and Operation of Pedestrian Facilities*, 1st Edition – 2004

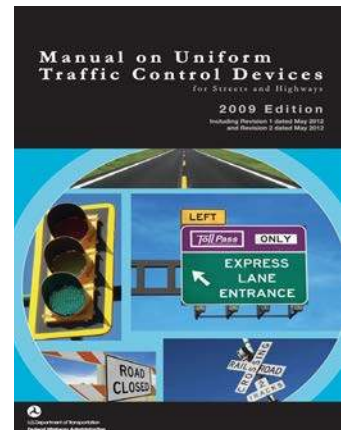
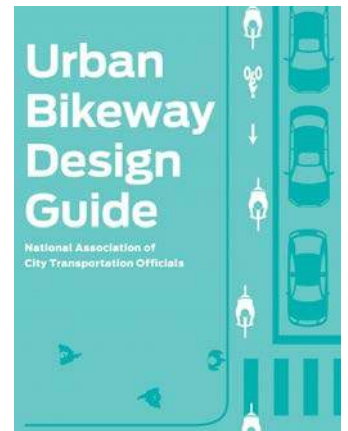
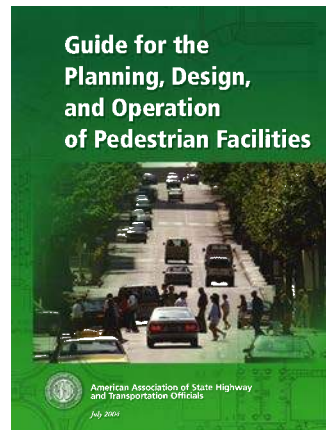
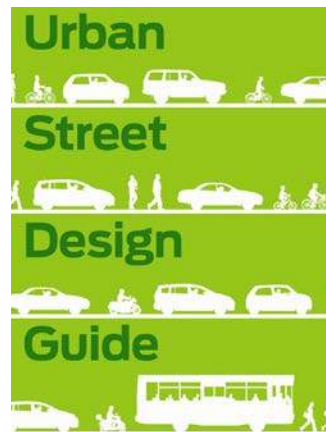
NACTO *Urban Street Design Guide*, 1st Edition – 2013

NACTO *Urban Bikeway Design Guide*, 2nd Edition – 2014

FHWA *Manual on Uniform Traffic Control Devices*, 2009 Edition with Revisions 1 and 2 – 2012

ITE/CNU *Designing Walkable Urban Thoroughfares: A Context Sensitive Approach*, 1st Edition – 2010

Guide for the Development of Bicycle Facilities 2012 • Fourth Edition





▶ Section Two: Goals and Policies

2.1 Goals

This plan seeks to achieve the following goals:

1. To strategically establish and maintain a safe, functional multi-modal transportation network for the planning area built upon Complete Streets Policy and Context Sensitive Design.
2. To ensure transportation facilities safely accommodate all potential users, including vehicles, pedestrians, and bicyclists.
3. To provide and maintain bike and pedestrian facilities that meet the needs of a variety of different users.
4. To promote efficient use of resources committed to the construction of bike, pedestrian, and vehicle facilities in both the private and public sectors.
5. To allow equitable methods of financing transportation facilities.
6. To improve traffic flow, improve safety, and improve bike, pedestrian, and vehicle mobility within the planning area.
7. To ensure an adequate transportation system for future generations.
8. To encourage innovative approaches to development.
9. To reduce traffic conflicts on major traffic arteries.
10. To ensure transportation and land use decisions are fully integrated and that the transportation network is consistent with the principles of efficiency, economy, and equity.

The direct intent of the goals and policies of this plan is to create and maintain a transportation system based on the principles of Complete Streets and Context Sensitive Design to meet the needs of all users in the Bryant Planning Area.

11. To ensure an inter-connected and grid-based street pattern, which acts to distribute traffic more evenly across the transportation system and minimizes bottlenecks and overloading of facilities.
12. To ensure a safe transportation system that minimizes crashes between all users.
13. To ensure context sensitive roadway designs are achieved that do not adversely affect neighborhoods or the environment.
14. To ensure that planned facilities are consistent with regional and state transportation plans.
15. To develop infrastructure that will encourage active, healthy lifestyles.

2.2 Policies

Policies establish the stated intent of the City of Bryant with regard to the establishment of a functional, multi-modal transportation system for the City's planning area. Policies, like the plan, are not intended to be municipal law but serve as the foundation upon which the City's land use codes and legal documents are built.



The following policies are adopted and made part of this Plan:

1. Bike and pedestrian users will be given consideration in the planning and design of all transportation facilities in the planning area.
2. Bike and pedestrian facilities will be constructed as part of all new development and transportation facilities according to the provisions of this Plan.
3. The City will carefully monitor mobility and access options for citizens with disabilities when reviewing development proposals.
4. The City will develop a bike and pedestrian transportation system that will take into account the mobility and safety needs of a variety of uses, including children, seniors, active adults, and the physically challenged.
5. New developments must provide for the interconnection of existing and proposed streets in order to permit the orderly flow of traffic and the provision of public services, particularly fire and police protection.
6. Proposed subdivisions, large-scale developments, site plans, or concept plans must comply with this Plan. The Planning Commission may consider, on a case by case basis, innovative designs that promote desirable developments without sacrificing the overall goals of this Plan, other City plans, or the Arkansas State Fire Prevention Code.
7. New developments adjacent to or encompassing existing streets shall be responsible for construction of half-street improvements to those streets. Those improvements will be consistent with the functional classification reflected in this Plan, the City's construction standards, and all other applicable standards.
8. Where new developments are adjacent to or encompass arterial streets controlled by the Arkansas State Highway and Transportation Department (AHTD), half-street and bike/pedestrian improvements shall meet the functional classification shown on the Master Transportation Plan or as determined by agreement between the developer, AHTD, and the City.
9. Access points for individual properties front collector and minor arterial, which streets shall be kept to a minimum to facilitate traffic movement, reduce crashes and fatalities, and to increase market areas for local businesses. Keeping access points to a minimum may be achieved through driveway consolidation, joint access agreements, or specific corridor access management plans.
10. The staff and Planning Commission shall include considerations of access management principles in the review of all development plans or requests.
11. No City utilities will be furnished to properties in developments that have not complied with the provisions of the Bryant Subdivision Regulations.
12. Strip commercial developments are discouraged and may be subject to access limitations. The City encourages commercial developments to provide their own internal streets and drives for direct access to individual out parcels.
13. The City shall adopt and enforce land use regulations to carry out the provisions of this Plan.



Section Three: Existing Conditions

3.1 Demographic Trends

Table 3.1.1
Population History Bryant and Benton, Arkansas

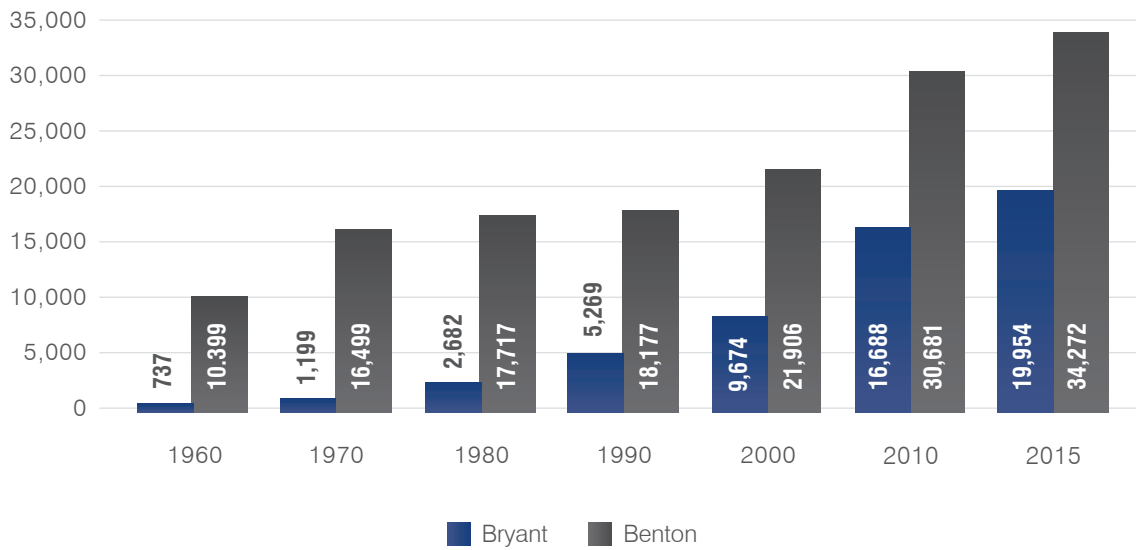


Table 3.1.2
Age Characteristics, 2010 – Bryant, Arkansas

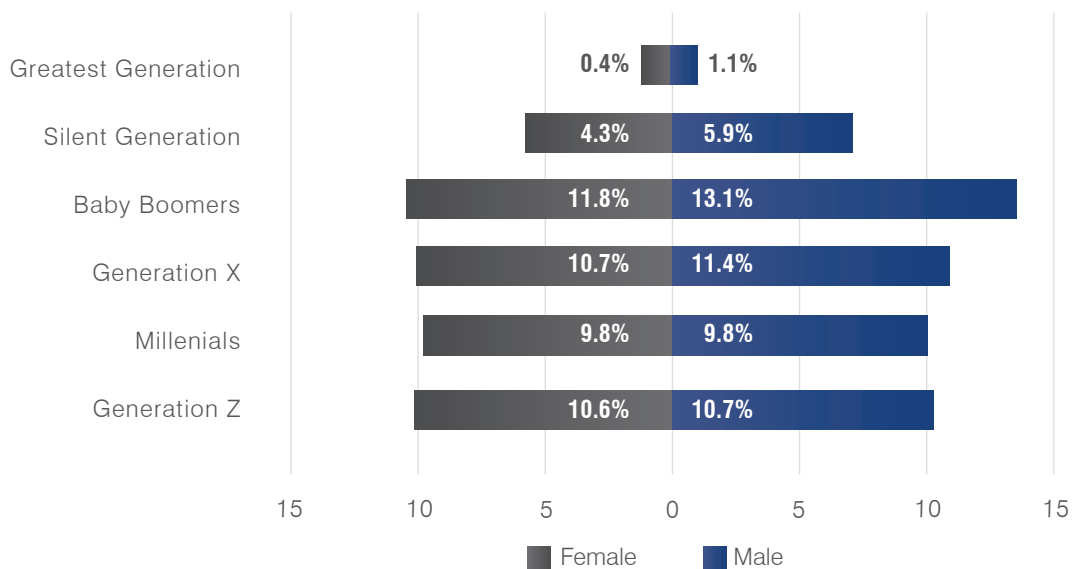




Table 3.1.2
Age Characteristics, 2010 – Arkansas

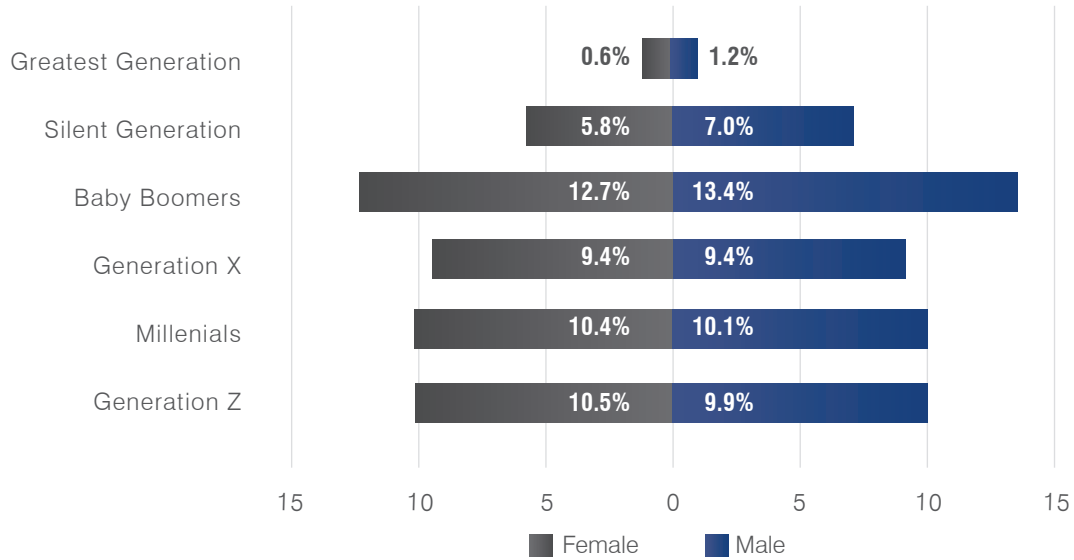


Table 3.1.3
Population Projections

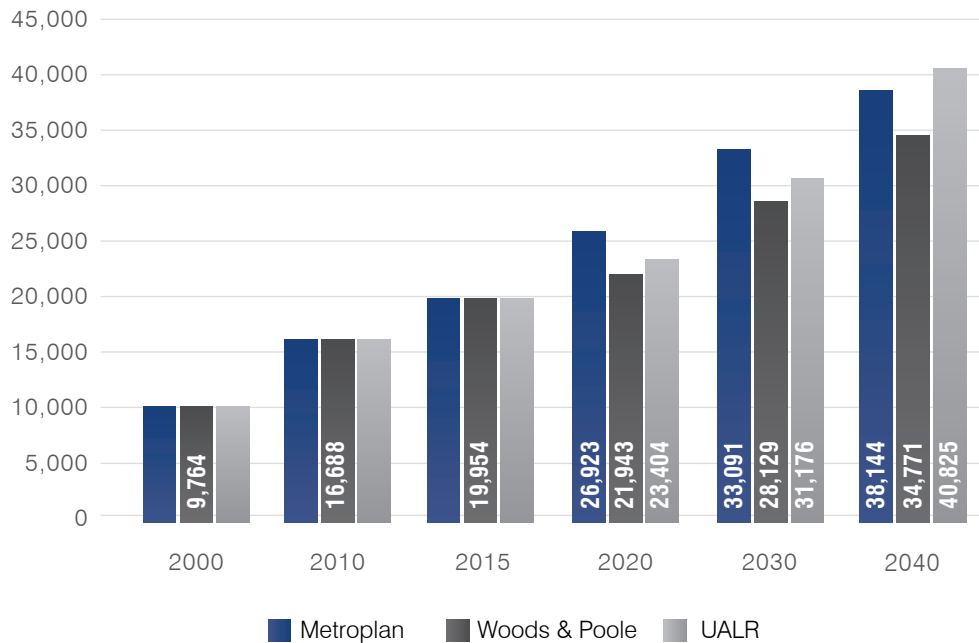
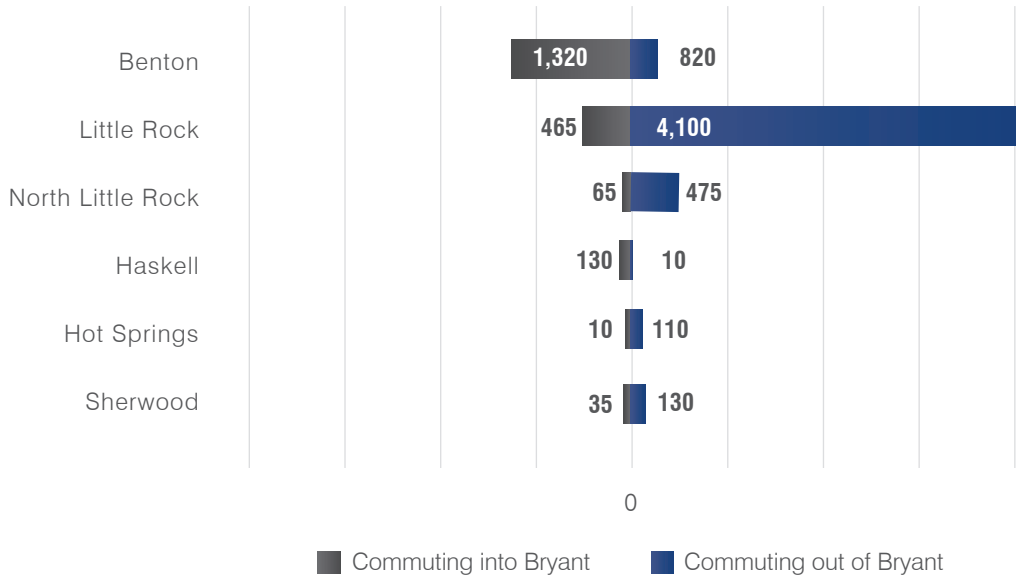




Table 3.1.4
Commuting Patterns

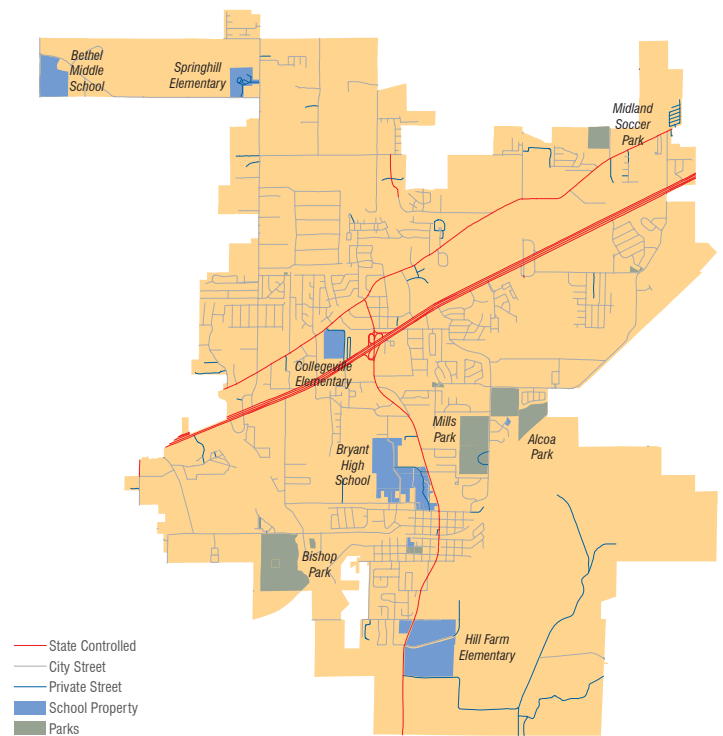


3.2 Existing Street Facilities

At the time this Plan was drafted, the City’s existing street network consisted of **158 linear miles of roadway**. The following figures shows the distribution of the City’s street facilities.

ROAD TYPE	LENGTH
All Roadway	158 miles
State Highway/I-30	30.2 miles
City Street	113.7 miles
Private Drive	14.1 miles

The City has a regular annual overlay maintenance program funded from the City’s street fund. The City also pursues street construction projects for new roadways and widening as funding is available through grants and funding from the street fund.



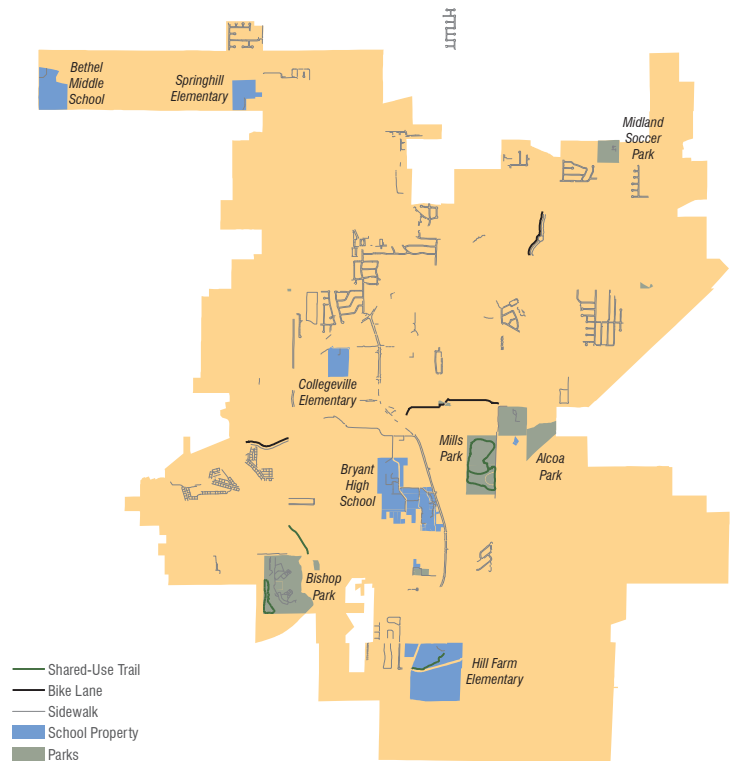


3.3 Existing Bike/Pedestrian Facilities

At the time this Plan was drafted, the pedestrian and bicycle facilities in the City of Bryant were limited.

FACILITY TYPE	LENGTH
Shared-Use Trail	2.7 mi.
Sidewalk	61.3 mi.
Bike Lane	1.8 mi.

The City does not currently have a designated capital improvement program for building bicycle and pedestrian facilities. Facilities are constructed as demanded when funding is available. Primary construction of sidewalk facilities is handled through new development with sidewalk facilities being constructed by developers.



Funding options for new bicycle and pedestrian facilities is varied. Options include:

1. City Property Taxes
2. Sales Tax General Revenue
3. Street Fund Revenue
4. State and Federal Grants (ex. TAP)
5. Regional Grants (Metroplan)
6. Private Grants



▶ Section Four: Plan Elements

4.1 Vehicle Facilities

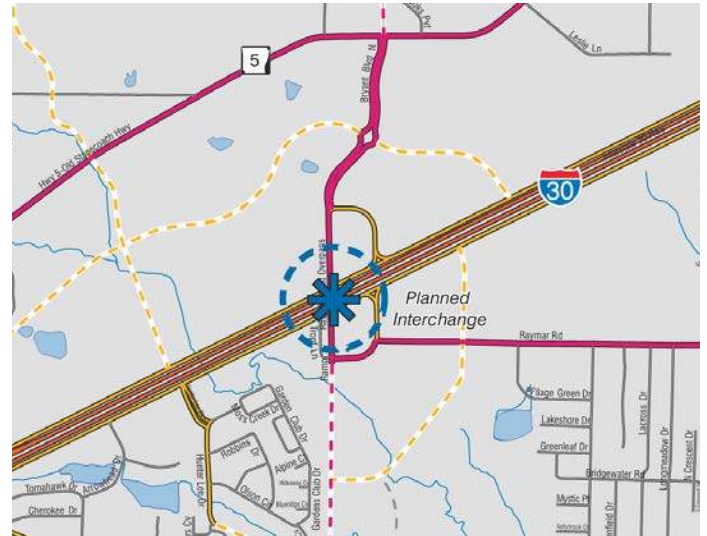
Following are highlights of the major physical elements indicated on the Plan Map.

Interstate Interchanges

Currently, the City is served by two interchanges along I-30 at intersections with Arkansas Highway 183/Reynolds Road (Exit 123) and Alcoa Road (Exit 121). Two additional interchanges are depicted on the Master Transportation Plan Map, which is a part of this plan. The included figures depict the planned improvements.

The first additional interchange is planned to be located at the current crossover for Bryant Parkway/Raymar Road. The current crossover rests adjacent to one of the largest pieces of undeveloped property with Interstate frontage within Bryant. An extension north from crossover (Bryant Parkway) has already been constructed that will eventually tie the interchange to Hilldale Road to the north. It will also connect to a planned extension south of the crossover about five miles and connect to West Sardis Road. The interchange and its planned extensions would relieve traffic congestion along Highway 183/Reynolds Road, provide an alternative for commuters, improve access to Bryant's south school campuses, and aide economic development efforts at the Saline County Airport.

The second additional interchange is planned at the Springhill Crossover to serve the long-term needs of the City. The interchange would serve the needs of traffic on the northwest side of Bryant and other areas further north and west. Neither Alcoa Road nor Reynolds Road serve as strong north-south arterials because they both have a northern terminus at Highway 5. This means Springhill Road will continue to face more pressure from traffic as the City grows and more property is developed along and near Springhill Road. The City has been wise in discouraging commercial growth on Springhill Road as this will exacerbate these problems. This interchange will become necessary over the long term but is not an immediate need.



Improving connectivity will be essential to allowing Bryant's transportation system to keep pace with its rapid growth. Reynolds Road has poor connectivity and is becoming problematically congested.



Arterials

The Walk Bike Drive Plan suggests a continuation of arterial roads throughout the planning area as a means to improve circulation across the City, east-west, and north-south. Many of the arterial roads within the planning area are state highways. Proposed additions to the road network with the extension of arterial roads will accommodate improved traffic flow by completion of the network of streets.

This type of connectivity helps spread traffic load. This is particularly important in a fast growing city like Bryant. Infrastructure often trails growth in such fast growing cities. Having a street network with strong connectivity can help forestall or eliminate the need for widening of roadways, providing a city more time to catch its infrastructure up to growth. For example, Reynolds Road with poor connectivity has similar traffic counts to Broadway Avenue with high connectivity within downtown Little Rock, which is roughly 10 times the size of Bryant.

The primary function of arterial streets is to move traffic. Ideally, this function would be protected. However, historic development patterns and economic factors sometimes lead to problems in maintaining traffic flow. Many of the City's arterial roads and adjacent lands were initially constructed and subdivided in a manner that placed a priority on access. As the City and traffic along the arterial roads have grown, the role of the roads has changed, placing greater priority on moving traffic. This access-traffic flow conflict reduces the efficiency and capacity of the road facilities. Such issues cannot be easily or quickly fixed. Addressing the problem requires steady, dedicated implementation of access management standards and policies over the long term.

Good access management helps decrease congestion and can forestall the need for roadway widening. Access management will be important to ensuring the City is a good steward of tax dollars by maximizing the impact of public money spent on transportation facilities.

Economic factors can also play a role in determining the long-term efficiency and capacity of arterial roads. The high traffic volumes on arterial connectors attract commercial development that desires a great degree of property access. These development demands can easily result in arterial roads littered with curb cut after curb cut and an accompanying diminished capacity and traffic flow. Because cities in Arkansas depend heavily upon sales tax revenue, the Planning Commission faces a constant need to balance traffic concerns with economic development concerns. Finding that balance will be important to ensuring economic growth and protecting taxpayers. Methods of achieving this balance include access management.



Collectors

It is typical to design collectors so they will not function as continuous through streets but will serve to collect traffic and place it onto perimeter arterial-type roads. The City of Maumelle is a good example of this type of transportation system. In a grid street pattern, however, a street several miles long may serve as a collector rather than an arterial if its predominant use is only to reach the next junction with an arterial. This improved connectivity allows the transportation system to be less dependent on large arterial roads to move traffic. Examples of this kind of network can frequently be seen within the older portions of many cities.

The policies and proposals of this plan support a street network that uses collector streets to improve connectivity. The City will strive for a system of collector streets spaced approximately one-quarter to a half-mile in both north-south and east-west directions.

A good network of connected, functional collector streets will be important to ensuring Bryant’s traffic problems don’t worsen over time.

In most cases, these are existing streets or extensions of existing streets. In undeveloped areas, they are indicated on the Plan Map as general locations. As new developments occur, developers will be responsible for construction of the collector street system. This will include improving all or a portion of existing streets located within, or adjacent to, the developments.

Some streets designated as collectors are fully developed in a manner that will preclude their being brought into compliance with the standards adopted herein. These are maintained as collectors on the plan for two reasons. First, their designation as collectors may result in avoiding any further degradation to their functional classification. Second, in the event that major redevelopment does occur in the future, the Planning Commission may, at that point, require that such redevelopment adhere to the provisions of this plan.

4.2 Bicycle/Pedestrian Facilities

User Types

When designing bicycle and pedestrian facilities it is important to keep in mind the types of users that will be or are intended to be accommodated by the facilities constructed. This plan is designed around more readily accommodating pedestrians and Casual/Less Confident bike riders. As such, more emphasis has been placed on bike and pedestrian facilities that separate users from traffic and make them feel safer. Below is a description of the use types taken from AASHTO’s *Guide for the Development of Bicycle Facilities, 2012*.

Experienced/Confident Riders

This group includes bicyclists who are comfortable riding on most types of bike facilities, including roads without any special treatments for bicyclists. This group also includes utilitarian and recreational riders of many ages who are confident enough to ride on busy roads and navigate in traffic to reach their destination. However, some may prefer to travel on low-traffic residential streets or shared-use paths. Such bicyclists may deviate from the most direct route to travel in their preferred riding conditions. Experienced bicyclists may include commuters, long-distance road bicyclists, racers, and those who regularly participate in rides organized by bike clubs.



Experienced/confident riders often prefer road riding.



Casual/Less Confident Riders

This group includes a majority of the population and includes a wide range of people: 1) those who ride frequently for several purposes, 2) those who enjoy biking occasionally but may only ride on trails or low-traffic and/or low-speed streets in favorable conditions, 3) those who ride for recreation, perhaps with children, and 4) those for whom the bike is a necessary mode of transportation. In order for this group to regularly choose biking as a mode of transportation, a physical network of visible, convenient, and well-designed bike facilities is needed. People in this category may move over time to the “experienced and confident” category.

The bicycle/pedestrian system will be designed in order to primarily accommodate inexperienced users. Design for all facilities should center on the “Casual/Less Confident Rider” user type. Doing so will help ensure greater use and satisfaction by the Bryant community.

EXPERIENCED/CONFIDENT RIDERS	CASUAL/LESS CONFIDENT RIDERS
Most are comfortable riding with vehicles on streets and are able to navigate streets like a motor vehicle, including using the full width of a narrow travel lane when appropriate, using left-turn lanes.	Prefer shared-use trail, bike boulevards, or bike lanes that are buffered or along low-volume, low-speed streets.
While comfortable on most streets, some prefer on-street bike lanes, paved shoulders, or shared-use trails when available.	May have difficulty gauging traffic and may be unfamiliar with the rules of the road as they pertain to bikes. May walk bike across intersections.
Prefer a more direct route.	May use less direct route to avoid arterials with heavy traffic volumes.
Avoid riding on sidewalks. Ride with the flow of traffic on streets.	If no on-street facility is available, may ride on sidewalks.
May ride at speeds up to 25 mph on level grades, up to 45 mph on steep descents.	May ride at speeds around 8 to 12 mph.
May cycle long distances.	Cycle shorter distances: 1 to 5 miles is a typical trip distance.



Casual/less confident riders often prefer shared-use trails.



Bicycle and Pedestrian Facility Types

The following constitute the facility types for the bicycle and pedestrian elements of this plan.

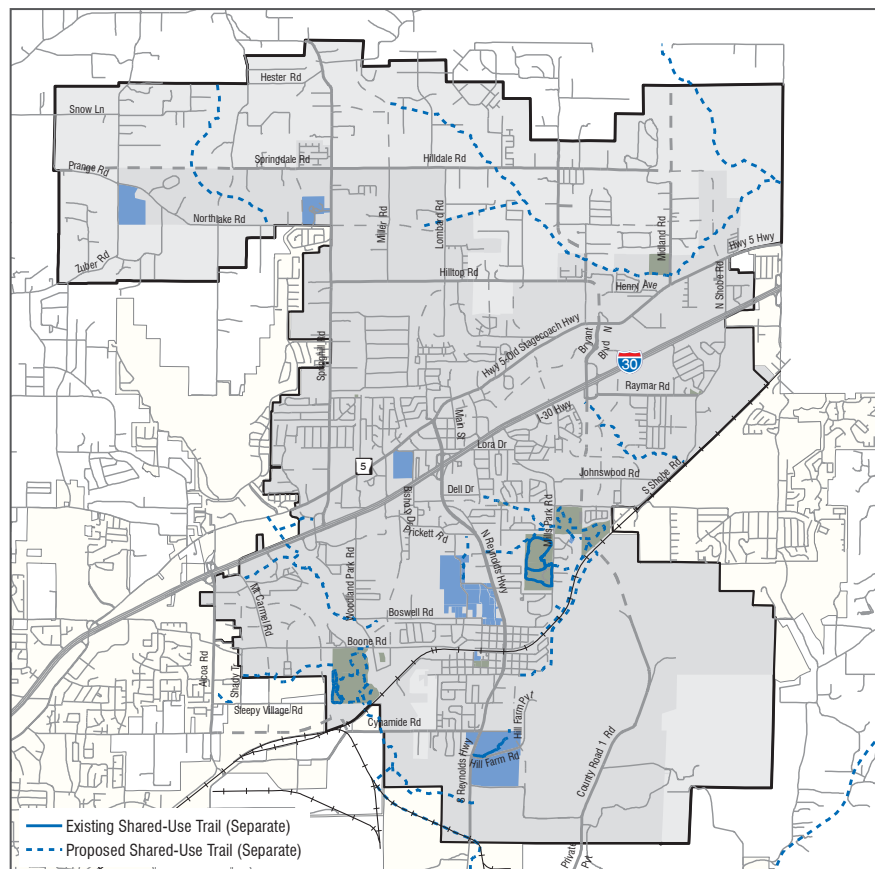
TRAILS	CLASS	USER	
Shared-Use Trail (Separated)	I	Pedestrian/ Bike	A trail, at least 12' wide, designed for use by a variety of users. Located separate from a roadway facility with a park or linear trail system. Ex. Owen Creek Trail
Shared-Use Trail (Road)	I	Pedestrian/ Bike	A trail, at least 12' wide, designed for use by a variety of users. Located adjacent to a roadway facility as a means of providing safe facilities of casual and less confident bike rider and pedestrians. Ex. Bryant Parkway
BIKE FACILITIES			
Bike Lane	II	Bike	A portion of a roadway (lane) that has been designated by striping, signing, and pavement markings for the exclusive use of bicycles.
Bike Route	III	Bike	A traffic lane with pavement markings and signage, typically a sharrow or wide shoulder, that is on a bicycle route and is to be shared between vehicles and bicycles.
PEDESTRIAN CONNECTIONS			
Sidewalks	N/A	Pedestrian	Separated pedestrian paths, at least 5' wide, that are used to make pedestrian connections to the trail system.



Shared-Use Trails (Separated)

- Separated Shared-Use Trails (sometimes called greenways) are at least 12 feet wide and located on a right-of-way or easement independent of a roadway.
- These facilities are designed for a wide variety of users, including cyclists, walkers, joggers, wheelchair users, skaters, etc.
- These trails often run along natural features such as creeks to connect parks, schools, and other community features.

Applicability: Future separated shared-use trails have been proposed along creeks (Hurricane Creek, Owen Creek, and Crooked Creek), in parks (Alcoa Park and Bishop Park), and along utility easements (Entergy and Bryant Sewer). These facilities are intended to be signature features of the City’s trail system that will receive high traffic and use (Bishop Park Trail, Alcoa Park Trail, Owen Creek Trail, and portions of the Hurricane Creek Trail). Such trails are generally favored by most users except experienced and avid cyclists. See Section 5 for specific design standards for the construction of shared-use trails.

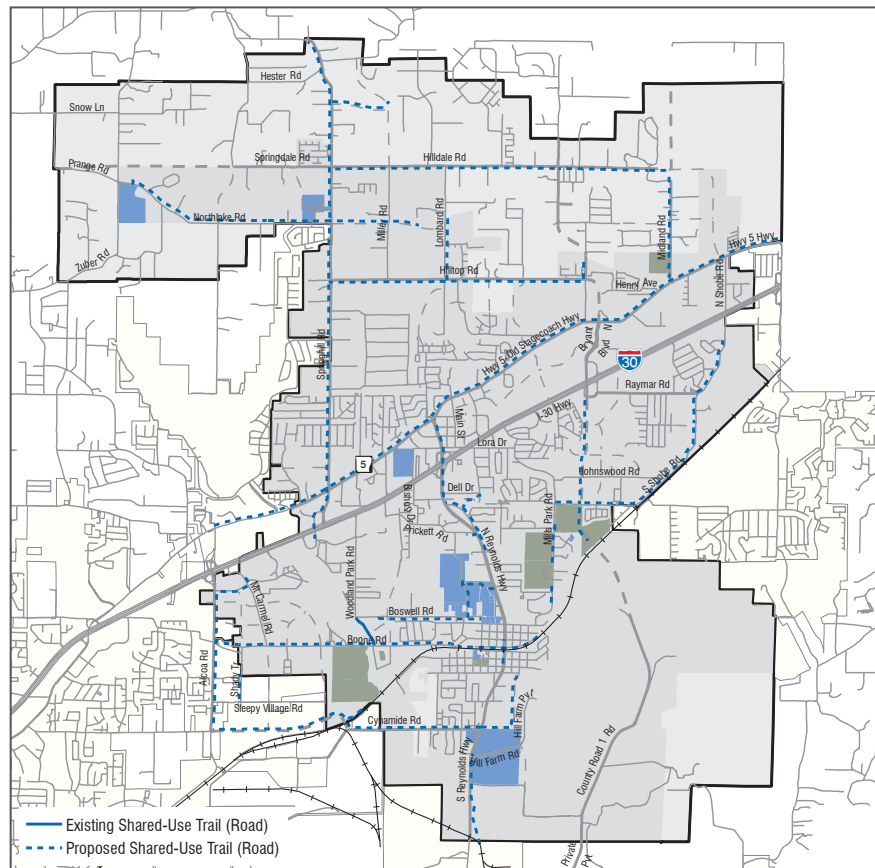




Shared-Use Trails (Road)

- Road shared-use trails (sometimes called sidepaths) are at least 12 feet wide and located on a road right-of-way adjacent to a street or highway.
- These facilities are designed for a wide variety of users, including cyclists, walkers, joggers, wheelchair users, skaters, etc. However, certain locations and context may restrict the types of bicycle riding use.
- These trails help form a backbone to connect various trail destinations such as schools, parks, etc.

Applicability: Future road shared-use trails have been proposed along streets (Boone-Rail Trail, Hilldale Road, Hilltop Road, etc) and arterial roadways (Highway 5, Reynolds Road, Bryant Parkway, and Springhill Road). These facilities are designed to give priority to inexperienced and casual users. Avid and experienced cyclists tend to prefer other facilities because use of road shared-use trails require the user to operate at slow speeds to maintain safety with cars. Corridors where road shared-use trails are planned should be access managed to limit the number of driveways and increase driveway spacing distance. This provides for greater safety in the use of these facilities for bicycles, pedestrians, and vehicles. See Section 5 for specific design standards for the construction of shared-use trails.

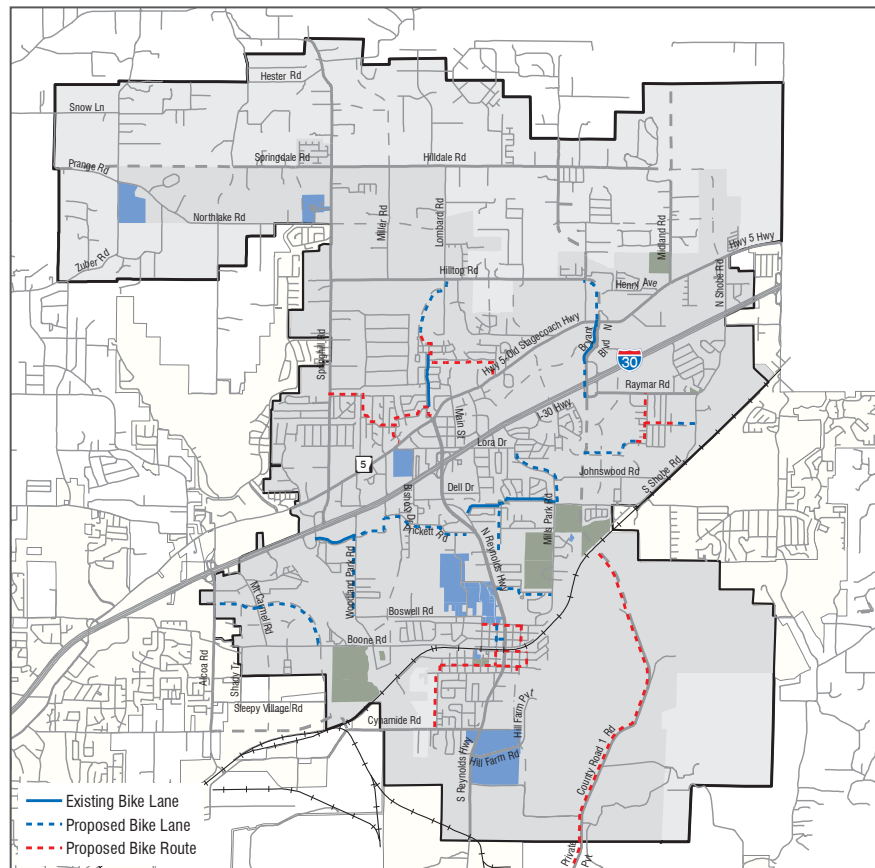




Bike Lanes/Bike Routes

- Bike lanes are a road striping feature that designates a portion of a street (preferential lane) for sole use by bicycles.
- Bike routes are a road striping and signage feature (sharrow) that designates a street for bike use as part of a connected system. No designated lane is provided.
- Bike lanes and bike routes are a critical component to creating a comprehensive system of accessibility and mobility for bicycle users. These facilities are designed solely for bicycle use.

Applicability: Bike lanes future road shared-use trails have been proposed along lower traffic collector streets and local roads (Prickett Road, Debswood Drive, Rogers Drive, Boswell Drive, etc.) These facilities are generally favored by experienced and avid cyclists. This plan recommends the use of buffered bike lanes to protect bike users from traffic through 1.5-3' marked buffer. Bike routes have been proposed along very low traffic local roads (Monticello West, Ashlea Place Drive, SW 3rd Street, Carmichael Road, etc.) These facilities are designed to give priority to more inexperienced and casual users. Sharrow lane marking and bike routes should be features of any designated bike route. See Section 5 for specific design standards for the construction of bike lanes and bike routes.





4.3 Existing Trails

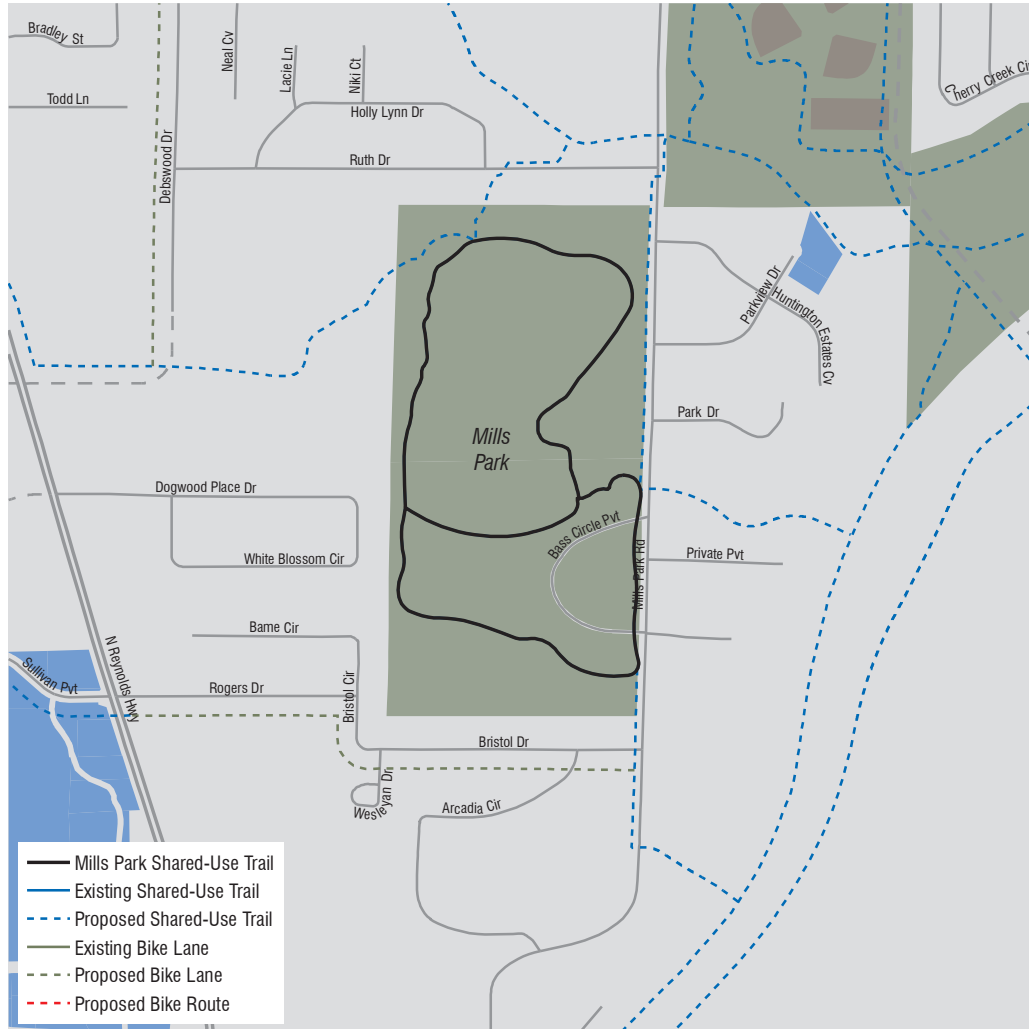
Bishop Park Nature Trail



LOCATION	Bishop Park
TYPE	Class I (Separated)
LENGTH	0.7 miles
PAVING	Natural Surface
TRAILHEAD	N/A
FEATURES	Natural Area, Bishop Park
CONNECTIONS	Boone-Rail Trail via connector and Bishop Park Shared-Use Trail



Mills Park Shared-Use Trail



LOCATION	Mills Park
TYPE	Class I (Separated)
LENGTH	1.5 miles
PAVING	Asphalt
TRAILHEAD	Mills Park
FEATURES	Natural Area, Mills Park
CONNECTIONS	Boone-Rail Trail via connector, Crooked Creek Trail, and Prickett-Mills Park Connector



4.4 Major Proposed Trails

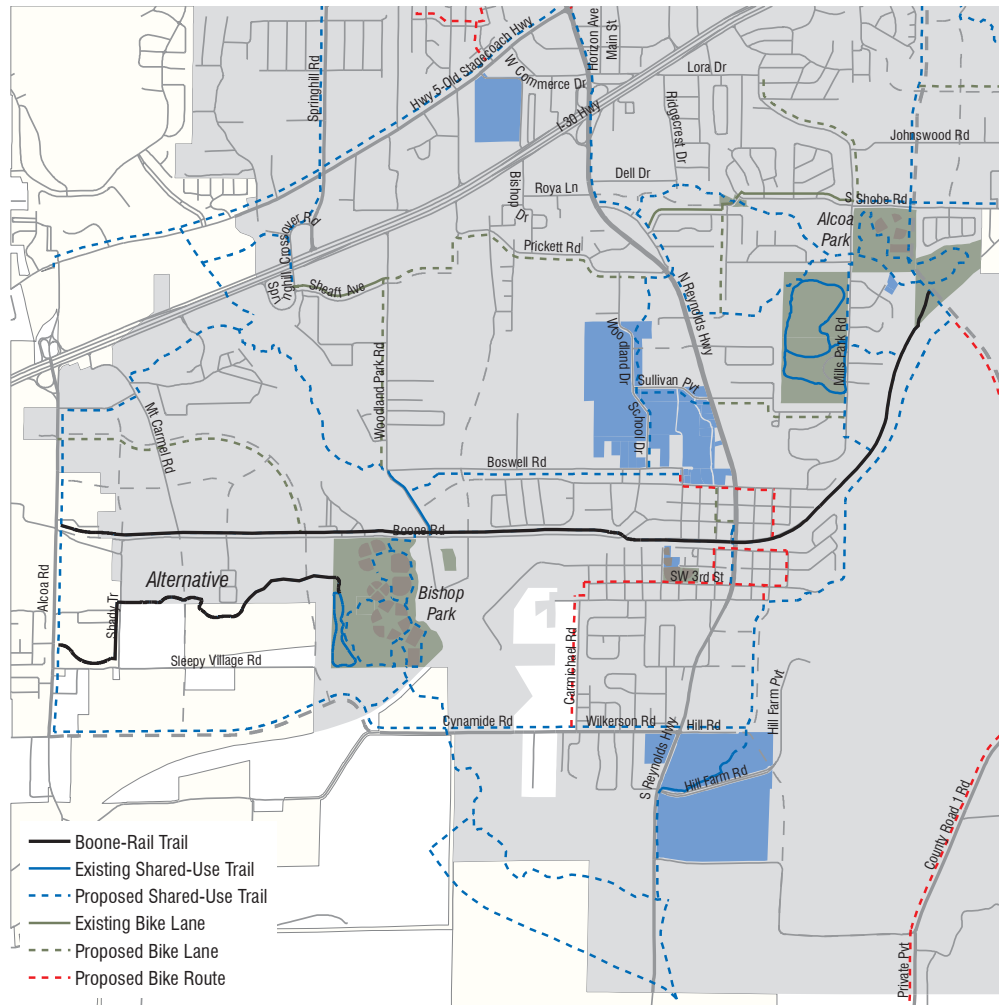
Bishop Park Trail



LOCATION	Bishop Park
TYPE	Class I (Separated)
LENGTH	1.7 miles
PAVING	Concrete, Asphalt, and/or Compacted Fine Aggregate
TRAILHEAD	Bishop Park Trailhead
CONSTRUCTION CONSTRAINTS	Improvements within existing park and will include improving existing sidewalks to trail standards
CONNECTIONS	Hurricane Creek Trail, Boone-Rail Trail, and Bishop Park Nature Trail
DESCRIPTION	This park trail will serve as an important connection between portions of the Hurricane Creek Trail.



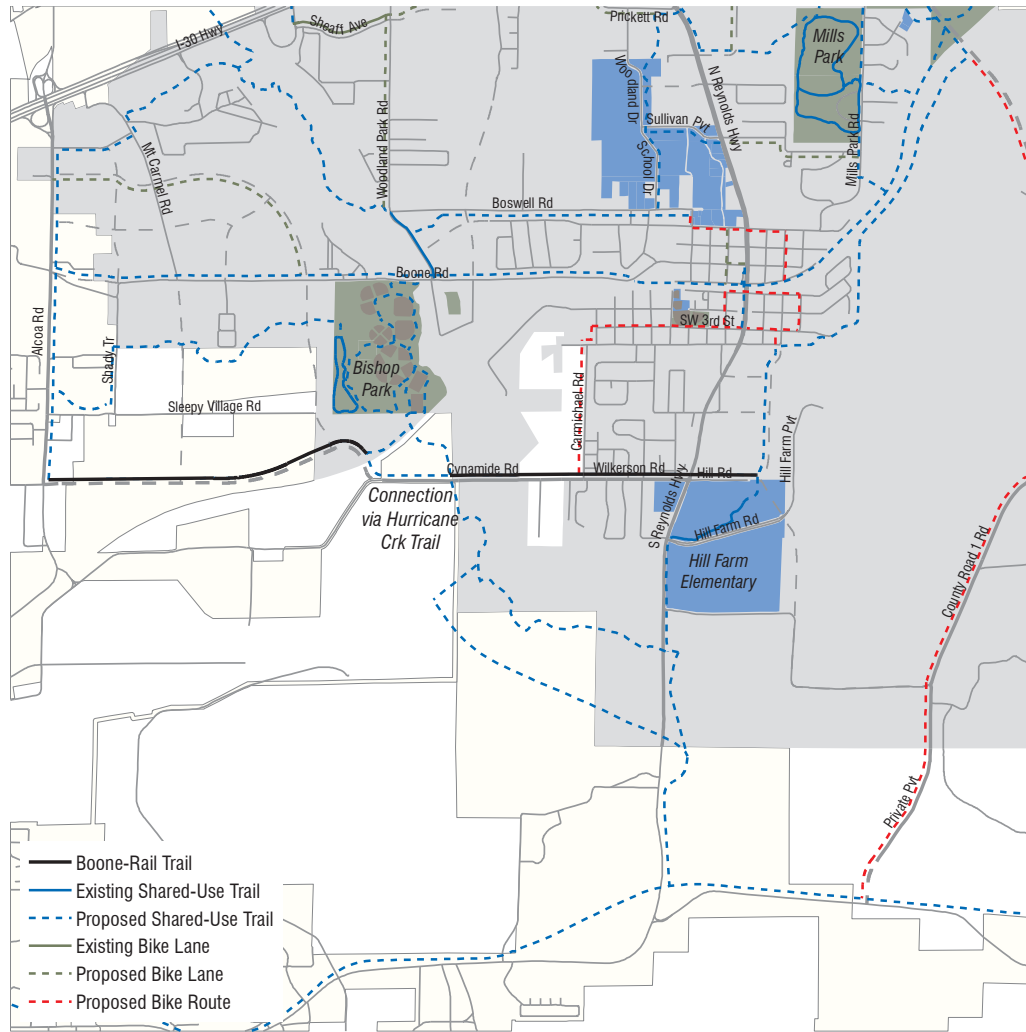
Boone-Rail Trail



LOCATION	South Bryant, Heart of Bryant
TYPE	Class I (Separated/Road)
LENGTH	4.6 miles
PAVING	Asphalt or Concrete
TRAILHEAD	Bishop Park, Alcoa 40 Park, Mills Park, and Hurricane Creek Elementary (Alternative)
CONSTRUCTION CONSTRAINTS	Use UPRR ROW along Railroad and construct with the improvement of Boone Road
CONNECTIONS	Mills Park via connector, Alcoa 40 Park Trail, Benton Trails, Crooked Creek Trail, Alcoa Trail, and Hurricane Creek Trail
DESCRIPTION	This trail will provide a critical east-west spine for the City with many of the City's important north-south trails connecting off of this trail system.



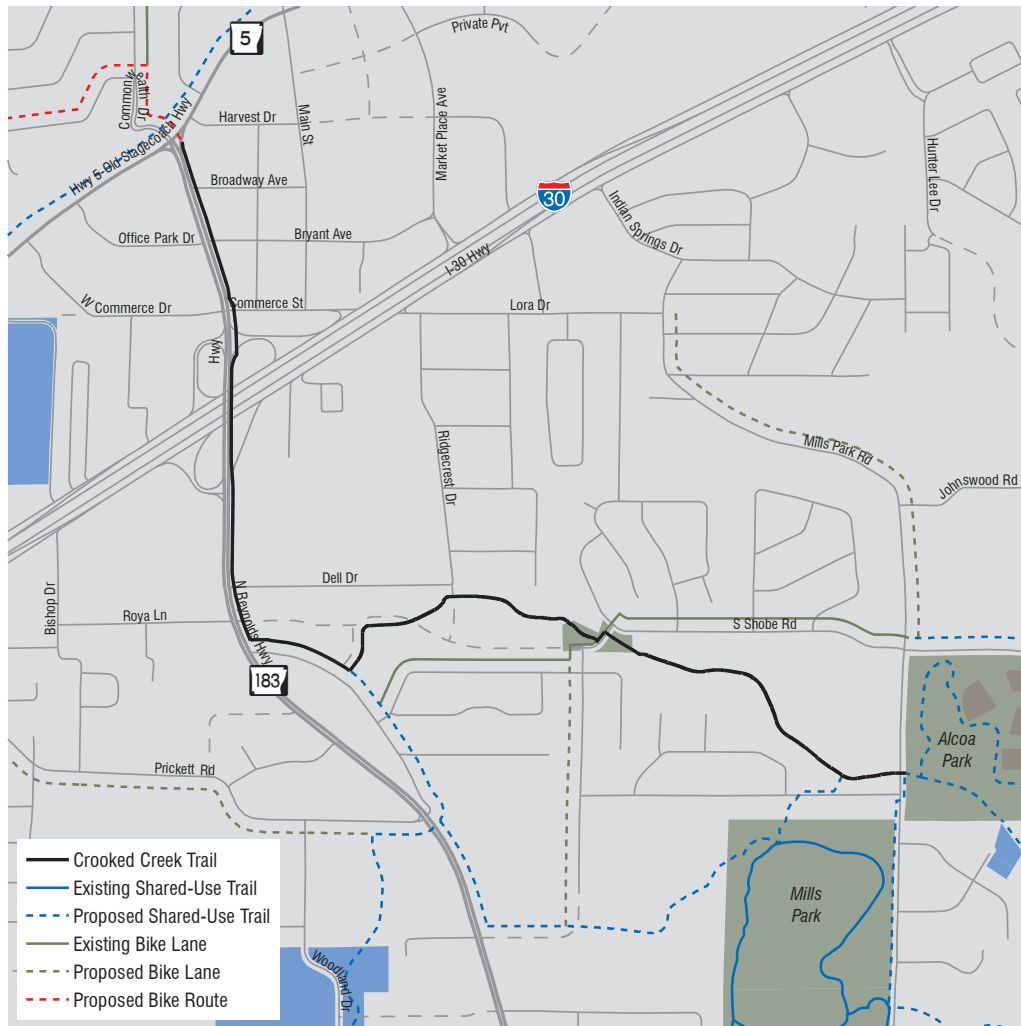
B-Town Trail



LOCATION	South Bryant
TYPE	Class I (Road)
LENGTH	3.7 miles
PAVING	Concrete or Asphalt
TRAILHEAD	Hill Farm Elementary Trailhead
CONSTRUCTION CONSTRAINTS	Construct with relocation of Cynamide Road, participate with Benton on construction, construct with widening of Wilkerson Road, and construct the improvement and extension of Hill Road
CONNECTIONS	Hurricane Creek Trail, Benton Trails, Bryant Parkway Trail, and Alcoa Road Trail
DESCRIPTION	This trail will provide an important alternative to the Boone-Rail Trail if that trail cannot be constructed. Almost all the improvements will come as part of roadway improvements paid for by the City and developers.



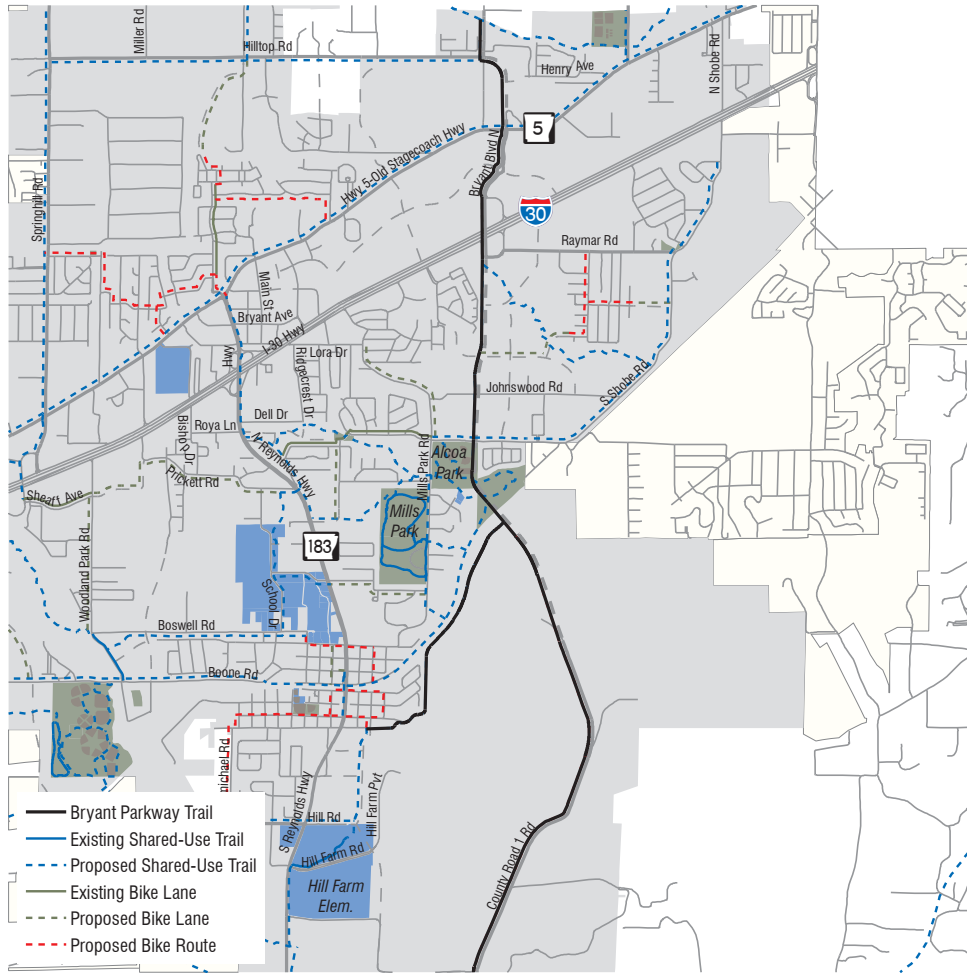
Crooked Creek Trail



LOCATION	Reynolds Road, Midtown Bryant
TYPE	Class I (Road/Separated)
LENGTH	1.9 miles
PAVING	Asphalt/Concrete and Fine Compacted Aggregate
TRAILHEAD	Debsword Park Trailhead and Alcoa 40 Park Trailhead
CONSTRUCTION CONSTRAINTS	May require a cantilevered trail over I-30 bridge, Use existing ROW along Reynolds Road and Evans Loop, explore using existing sewer easement for construction along Crooked Creek, and partially crosses City property
CONNECTIONS	Hornet Trail, Shobe Road bike lanes, Alcoa 40 Park Trail, Bishop Park via connector, and North Bryant via bike facilities
DESCRIPTION	This trail will provide a north-south connection across I-30 and will be critical for improving bike/pedestrian connectivity.



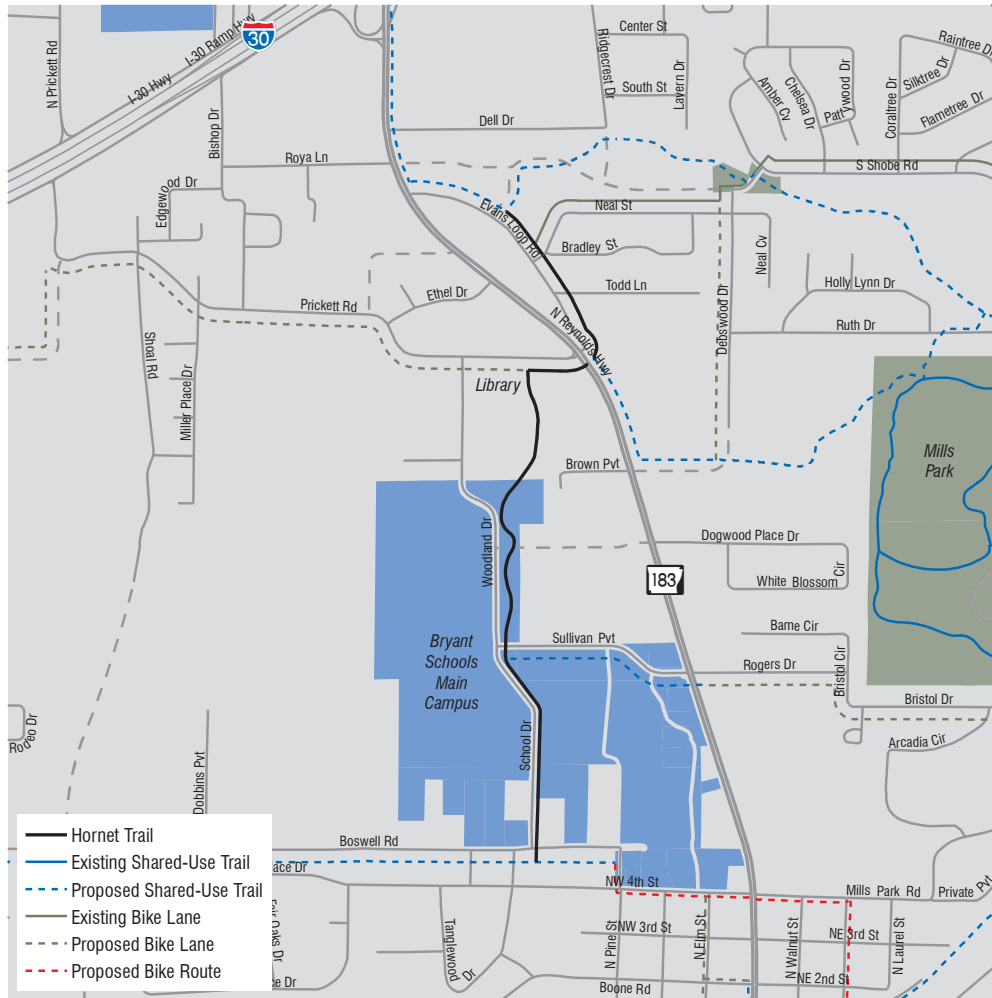
Bryant Parkway Trail



LOCATION	East Bryant, Bryant Parkway Corridor
TYPE	Class I (Road), Class II
LENGTH	6.2 miles
PAVING	Asphalt or Concrete
TRAILHEAD	Alcoa 40 Park Trailhead and Midland Park Trailhead
CONSTRUCTION CONSTRAINTS	Construct with the improvement/construction of the Bryant Parkway Corridor
CONNECTIONS	Owen Creek Trail, Hilltop Trail, Alcoa 40 Park Trail, B-Town Trail. Southwest Trail, Boone-Rail Trail
DESCRIPTION	This trail will serve as the eastern north-south spine for the bike/pedestrian system connecting several east-west trail connections.



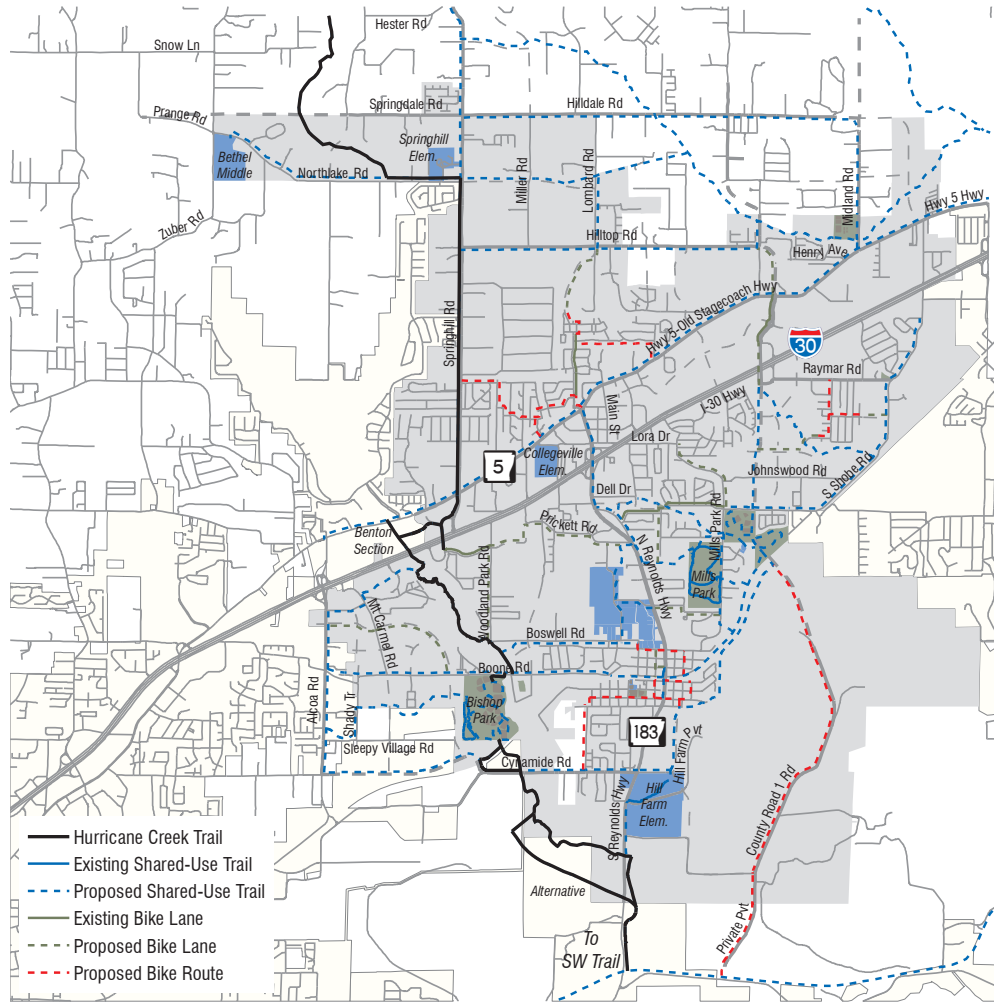
Hornet Trail



LOCATION	Bryant School Campus, Bryant Library
TYPE	Class I (Road/Separated)
LENGTH	1.2 miles
PAVING	Asphalt or Concrete
TRAILHEAD	Bryant Library Trailhead
CONSTRUCTION CONSTRAINTS	Need easement across portion of private land, construct in conjunction with Bryant Schools, and use the existing ROW from Prickett Road and Evans Loop
CONNECTIONS	Bike facilities on Prickett Road, Crooked Creek Trail, and various other bike facilities
DESCRIPTION	This trail intended to provide safe connections to Bryant Schools' main campus and the surrounding neighborhoods.



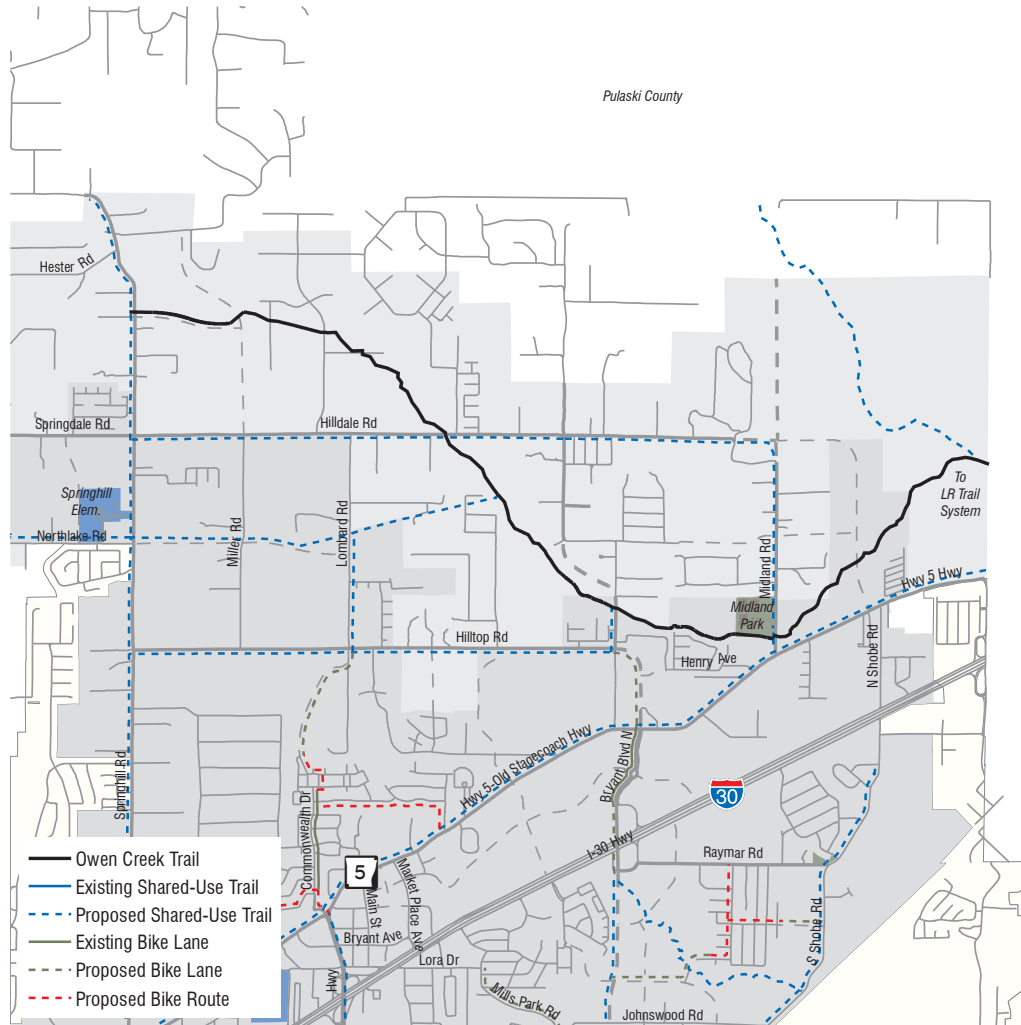
Hurricane Creek Trail



LOCATION	Hurricane Creek, Springhill Road
TYPE	Class I (Road/Separated)
LENGTH	11.8 miles
PAVING	Concrete or Asphalt and Fine Compacted Aggregate
TRAILHEAD	Bishop Park Trailhead, Springhill Manor Park Trailhead via connector, and Springhill Elementary Trailhead
CONSTRUCTION CONSTRAINTS	Construct partially on PTU property, need various easements across property, use Bauxite and Northern Railroad (if abandoned), cross under I-30 at Hurricane Creek bridge, and use Springhill Road ROW
CONNECTIONS	Bishop Park Trails, B-Town Trail, Boone-Rail Trail, Highway 5 bike facilities, Hilltop Trail, Hurricane Owen Trail (to connect with Owen Creek Trail), and Southwest Trail
DESCRIPTION	This is a major north-south trail spine of the West of Bryant. This trail could provide a regional greenway and major connection to the proposed Southwest Trail.



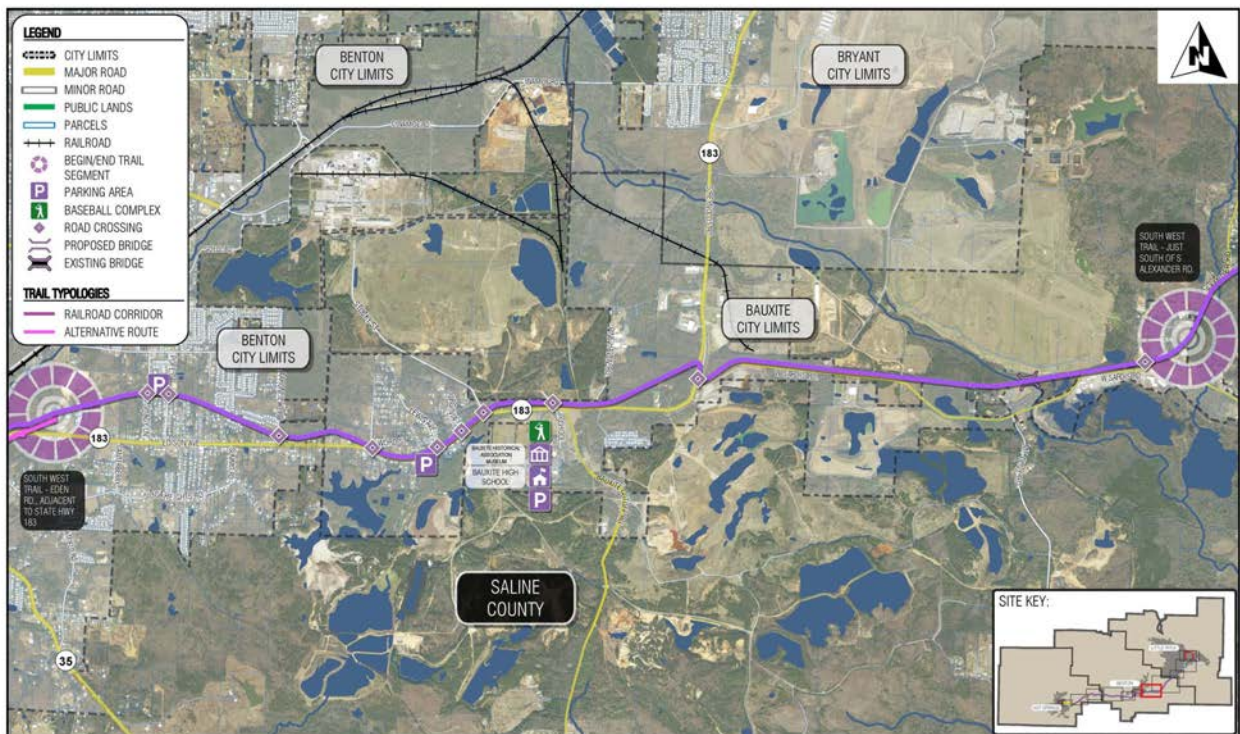
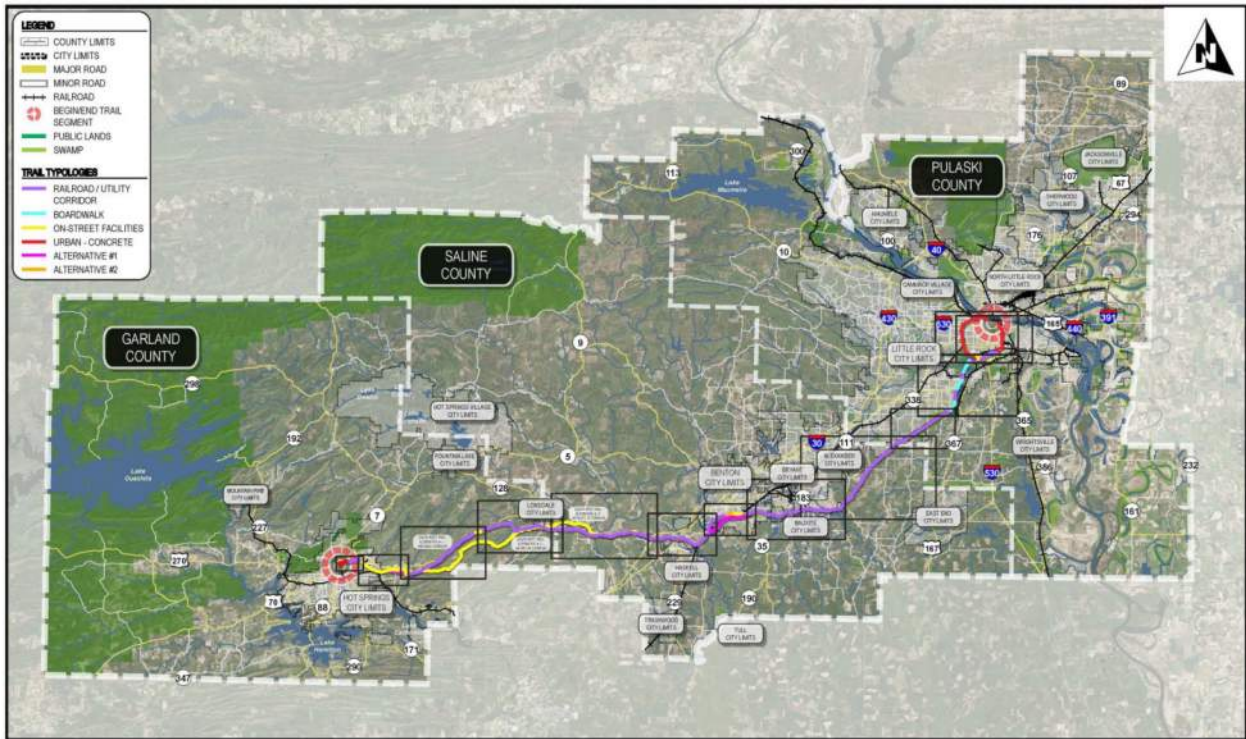
Owen Creek Trail



LOCATION	Owen Creek, North Bryant
TYPE	Class I (Separated)
LENGTH	5.2 miles
PAVING	Fine Compacted Aggregate and/or Concrete/Asphalt
TRAILHEAD	Midland Soccer Trailhead
CONSTRUCTION CONSTRAINTS	Explore possibility of using existing sewer line easement and obtain easement/ROW east of Midland Road
CONNECTIONS	Fourche Creek Trail, Hilldale-Midland Trail, Bryant Parkway Trail, and Hurricane-Owen Trail
DESCRIPTION	This trail will provide a connection to the Little Rock Trail system and provide a scenic greenway along the northern part of Bryant.



Southwest Trail



SOUTH WEST TRAIL - HOT SPRINGS TO LITTLE ROCK
TRAILS THROUGH CITY OF BENTON TO EAST BAUXITE CITY LIMITS

FIGURE 8. MAP OF SEGMENT 8
SEGMENT 8 MEASURES TO 6.71 MILES

0 1,300 2,600 5,200 7,800



LOCATION	Rock Island Railroad ROW
TYPE	Various
LENGTH	~60 miles
PAVING	Various
TRAILHEAD	Multiple
CONNECTIONS	Echo Lake Trail and Hurricane Creek Trail
DESCRIPTION	This regional trail is to be constructed by various regional, state, and local entities in the area. This trail is projected to have major tourism boost. Local connections to the trail are highly important.



▶ Section Five: Standards

5.1 Cross Sections

The following cross sections are provided to govern the construction of street and bicycle/pedestrian facilities by the City of Bryant and through private resources by developers. These cross sections work in tandem with the City of Bryant's Street Construction Standards and Specifications that govern all aspects of roadway design and construction excluding street pavement width, curb and gutter requirements, and requirements of bike and pedestrian elements.

CROSS SECTION NAMING CONVENTION	
ROADWAY CLASS	C4.0-4 : Minor Arterials, C5.0-6 : Collectors, C6.0-5 : Local Streets
BIKE/PEDESTRIAN ELEMENTS	I : Shared-Use Trails, II: Bike Lanes, III: Bike Routes

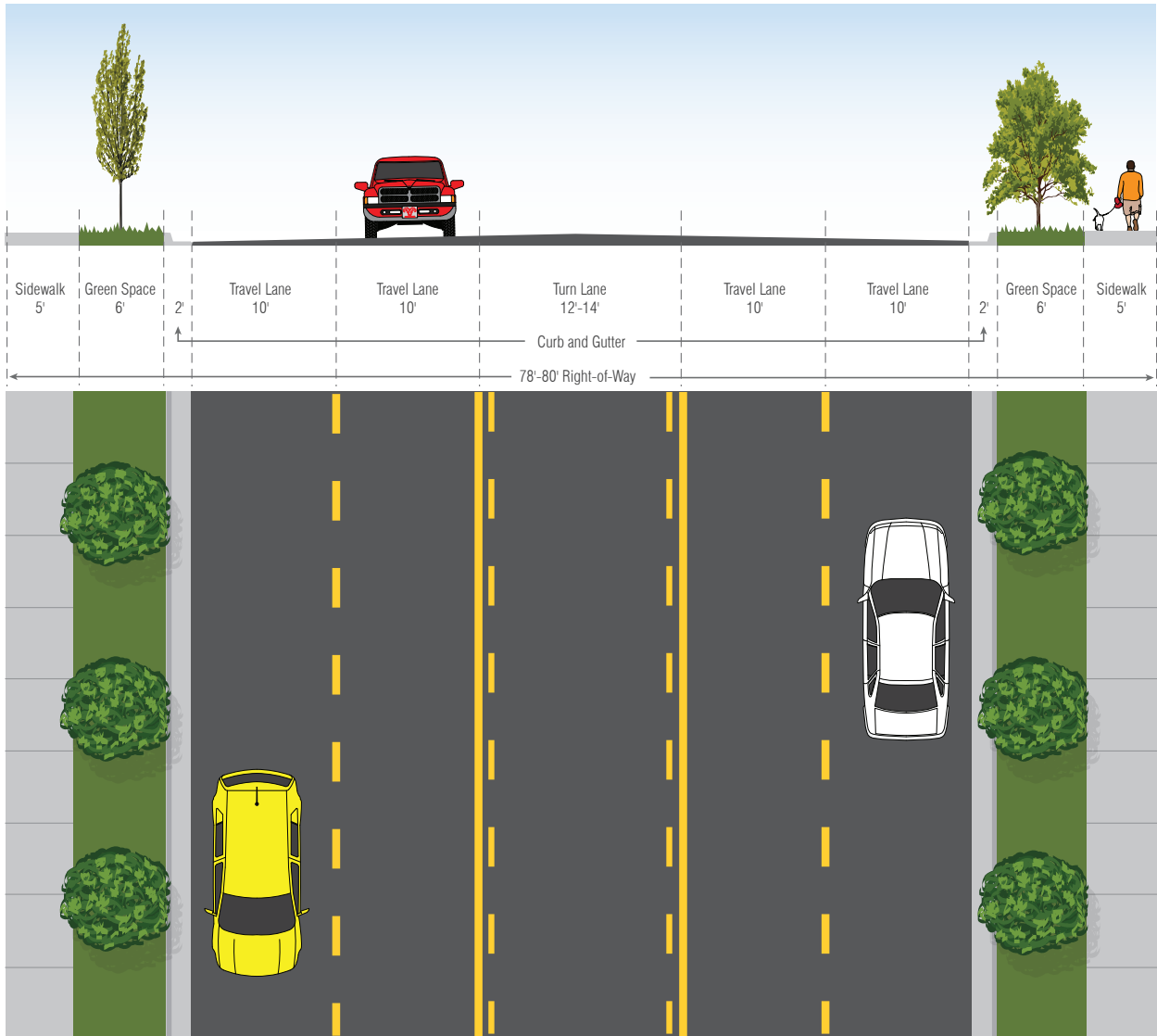
Minor Arterials

Minor Arterials provide network connections within and through the urbanized area. These facilities typically provide a greater amount of access to adjoining land as compared to principal arterials, where the primary function is providing mobility by moving traffic.

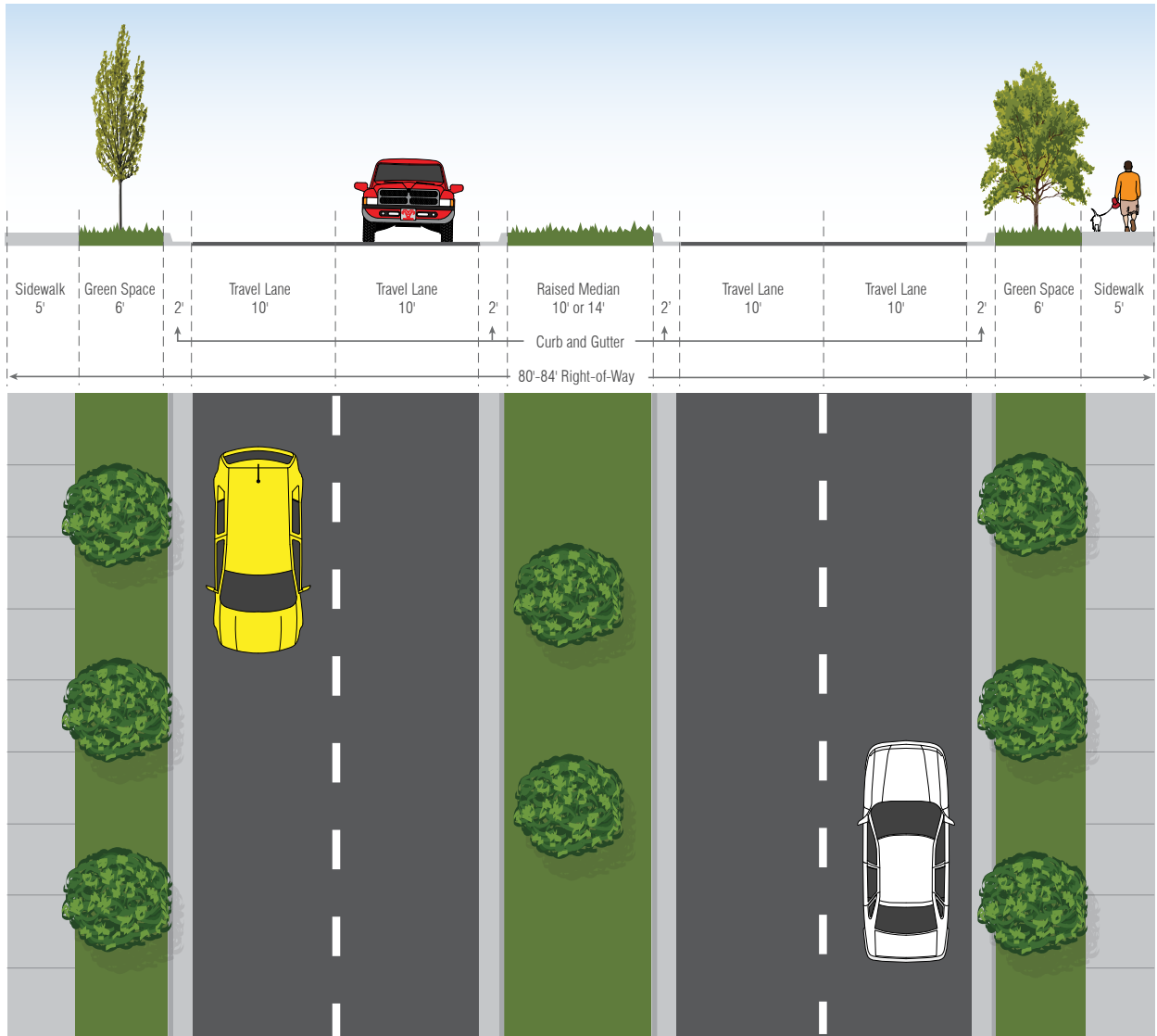
1. Required Elements:
 - a) Right-of-Way: All required design elements must be included in the cross section and located on publicly owned ROW. Sidewalks or bikeways may be located on permanent dedicated easements. The right-of-way must be sufficient to accommodate four lanes.
 - b) Curb and Gutter: Curb and gutter is required except in cases where terrain and/or forecast land use densities are compatible with an open-shoulder design typically used in rural or exurban areas. The gutter width is not to be included in the travel lane.
 - c) Sidewalks: Sidewalks are required on both sides of the roadway. Minimum sidewalk width is 5 feet and must be compatible with the Americans with Disabilities Act.
 - d) Green Space Buffers: A buffer is required between the back of curb and the sidewalk that is a minimum of 5 feet. However, no buffers are required in Central Business Districts.
 - e) Pedestrian Crossings: Safe pedestrian crossing provisions are required to be demonstrated by the proposing jurisdiction or agency where more than 36 feet of pavement (including the gutter) have to be crossed by a pedestrian where pedestrian crossing is anticipated based on land use.
 - f) Bike Lanes/Trails: If on a planned bikeway route, the bicycle element must be included and must adhere to the bicycle design standards shown on the appropriate cross section. Where bike lanes are provided, a minimum buffer from the main travel lanes is required.



C4.0 – Minor Arterial

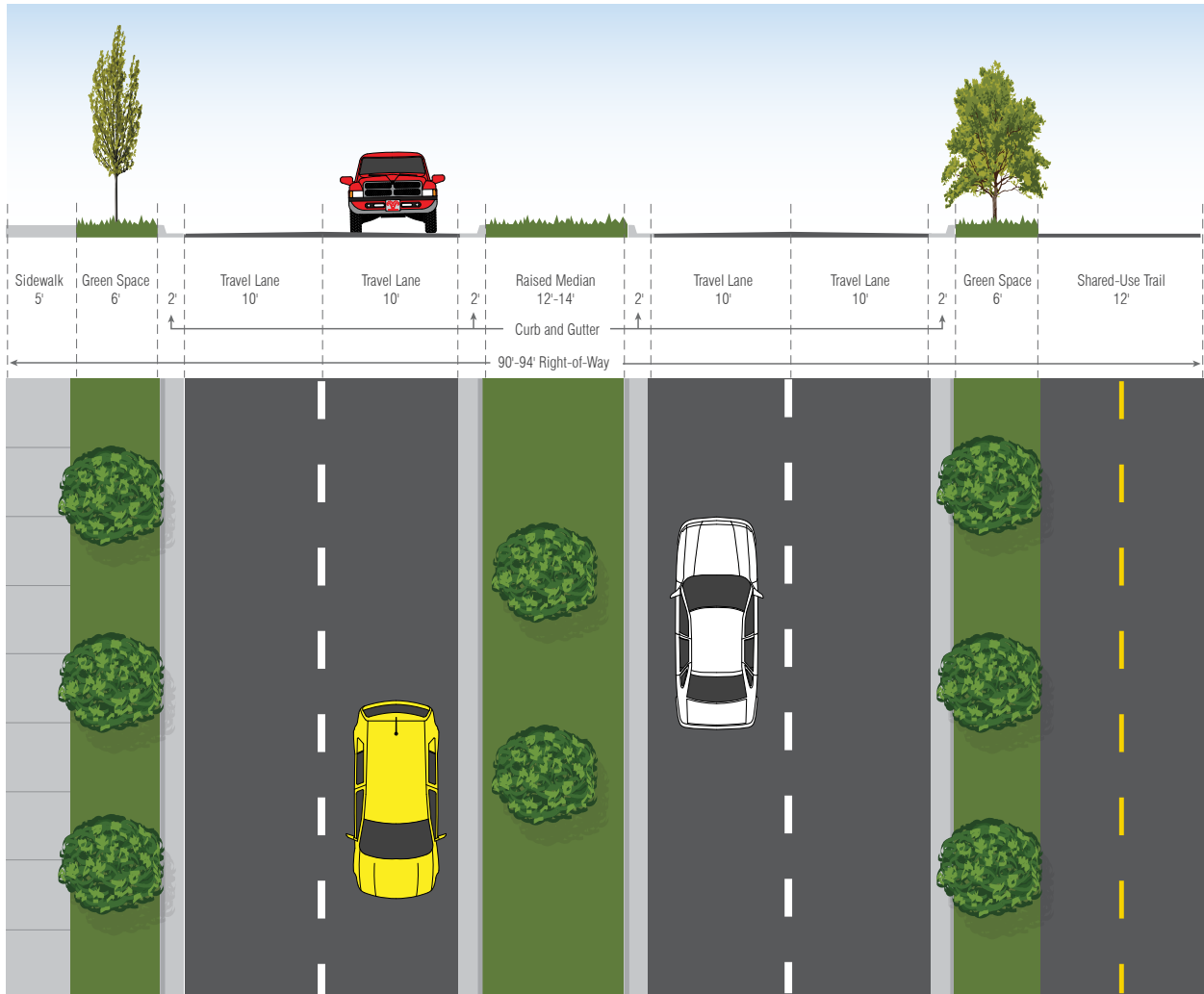


C4.1 – Minor Arterial with Median



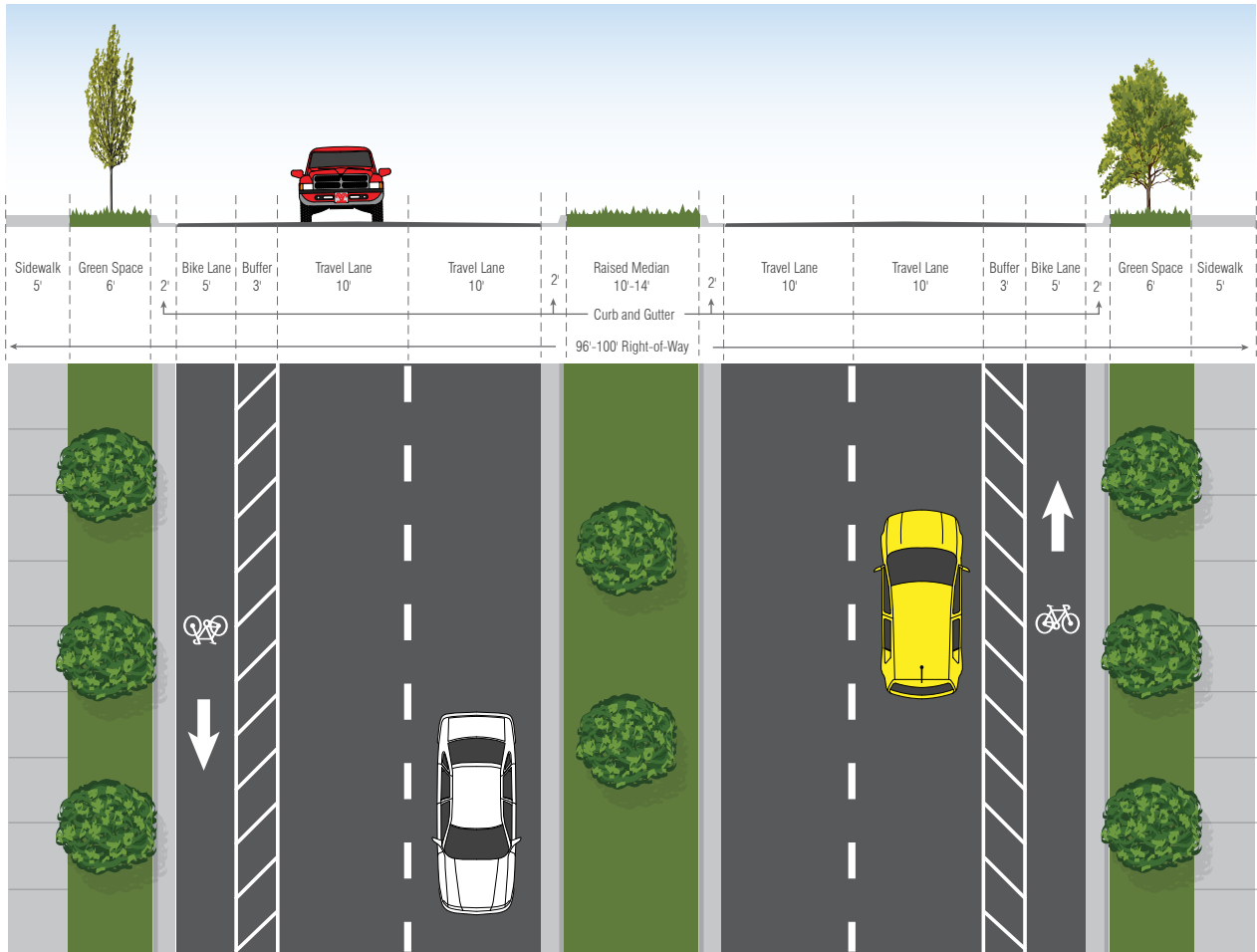
Note: 14-foot median is used when pedestrian refuge island is anticipated.

C4.2I – Minor Arterial with Trail



Note: 14-foot median is used when pedestrian refuge island is anticipated.

C4.3II – Minor Arterial with Bike Lanes



Note: 14-foot median is used when pedestrian refuge island is anticipated.



Collectors

Collector Roadways connect local traffic with the arterial roadway network and provide easy access to adjoining land.

1. Required Elements:

- a) Right-of-Way: All required design elements must be included in the cross section and located on publicly owned ROW. Sidewalks or bikeways may be located on permanent dedicated easements.
- b) Curb and Gutter: Curb and gutter is required except in cases where terrain and/or forecast land use densities are compatible with an open-shoulder design typically used in rural or exurban areas. The gutter width is not to be included in the travel lane.
- c) Sidewalks: Sidewalks are required on both sides of the roadway, except within Industrial Developments (C5.6III). Minimum sidewalk width is 5 feet and must be compatible with the Americans with Disabilities Act.
- d) Green Space Buffers: A buffer is required between the back of curb and the sidewalk that is a minimum of 5 feet. However, no buffers are required in Central Business Districts or where C5.3/C5.4II is used.
- e) Pedestrian Crossings: Safe pedestrian crossing provisions are required to be demonstrated by the proposing jurisdiction or agency where more than 36 feet of pavement (including the gutter) have to be crossed by a pedestrian where pedestrian crossing is anticipated based on land use.
- f) Bike Lanes/Trails: If on a planned bikeway route, the bicycle element must be included and must adhere to the bicycle design standards shown on the appropriate cross section. Where bike lanes are provided, a minimum buffer 1.5 feet from the main travel lanes is required.
- g) Lane Width: 10 feet minimum for main travel lanes or 11 feet maximum, where the design speed and traffic mix warrant. There is a maximum of two travel lanes allowed.

2. Optional Elements:

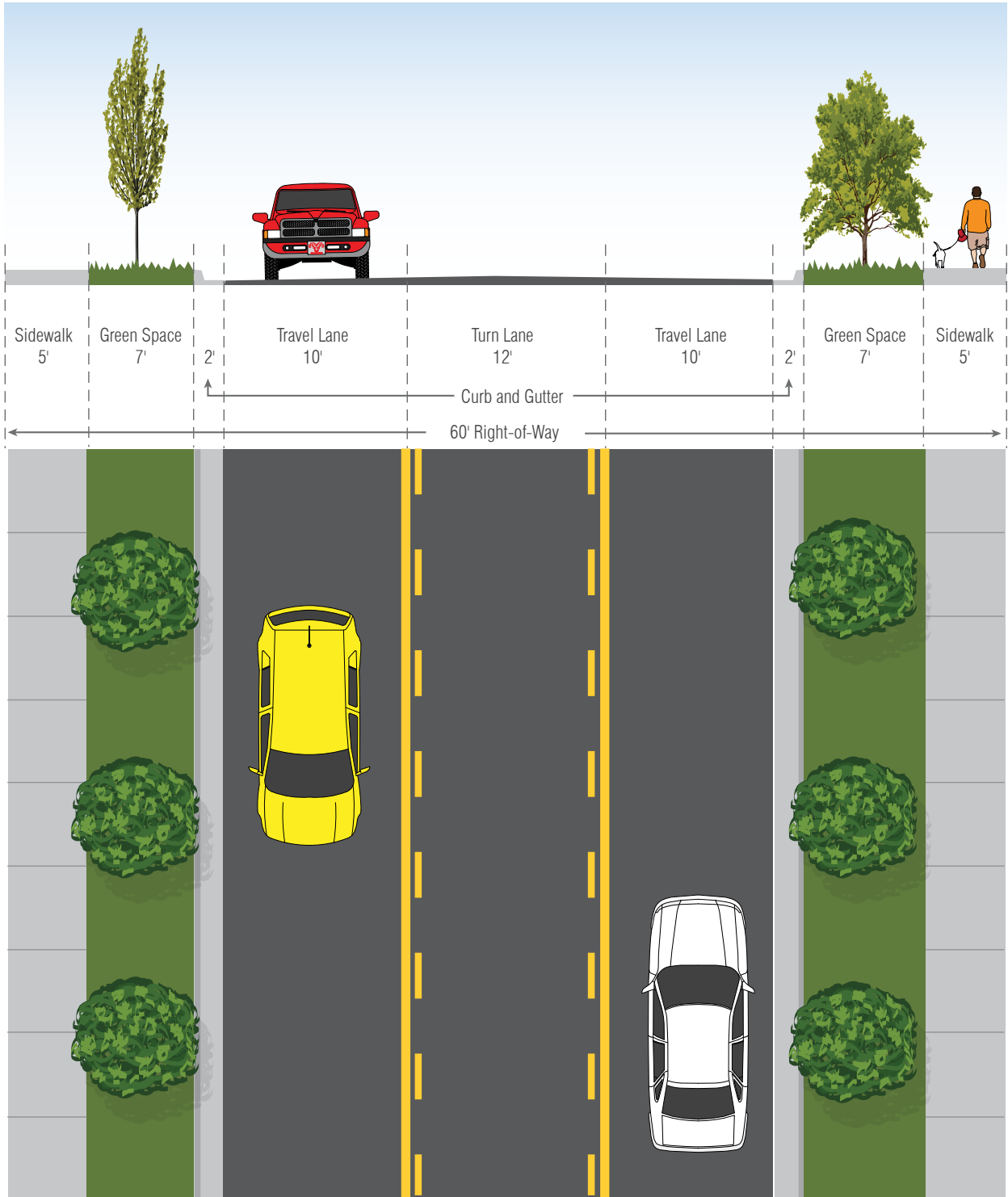
- a) Parallel parking may be used where warranted (C5.3, C5.4II).

3. Preferred Elements:

- a) Landscaping of medians and buffers.
- b) A non-traversable median is preferred for major retrofits and on new locations.
- c) Where applicable, a shared-use trail is preferable over bike lanes.

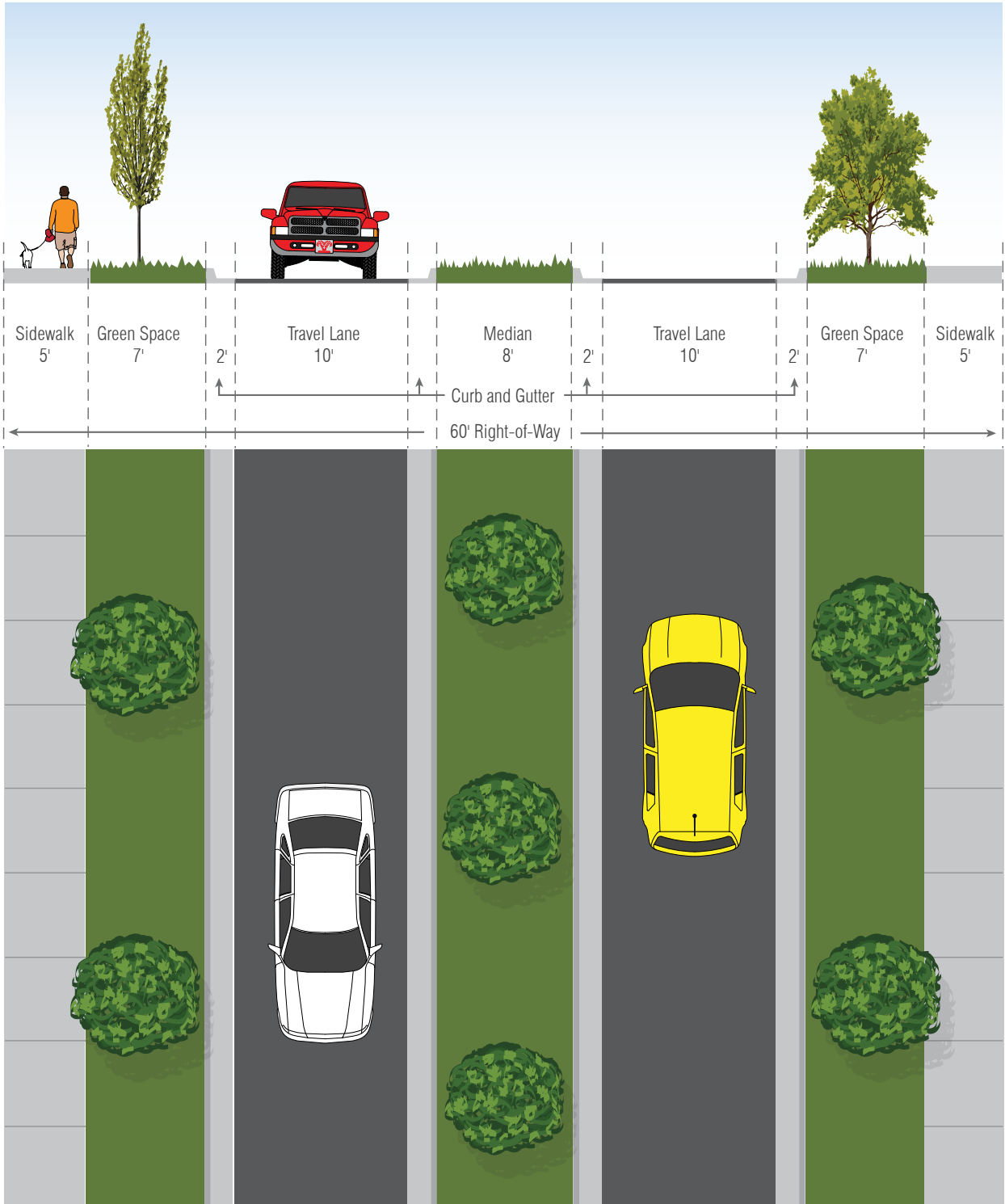


C5.0 – Collector



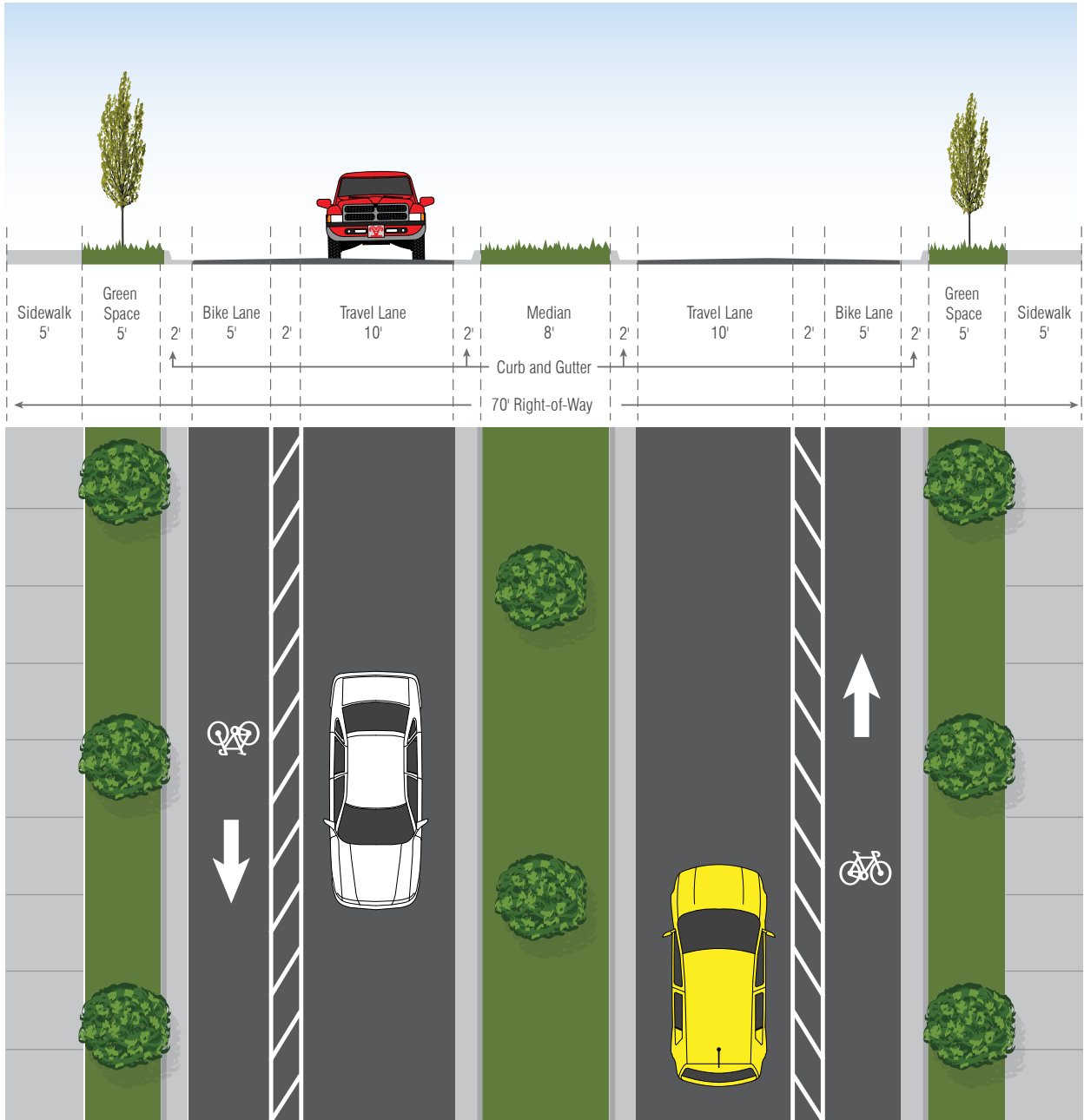


C5.1 – Collector with Median



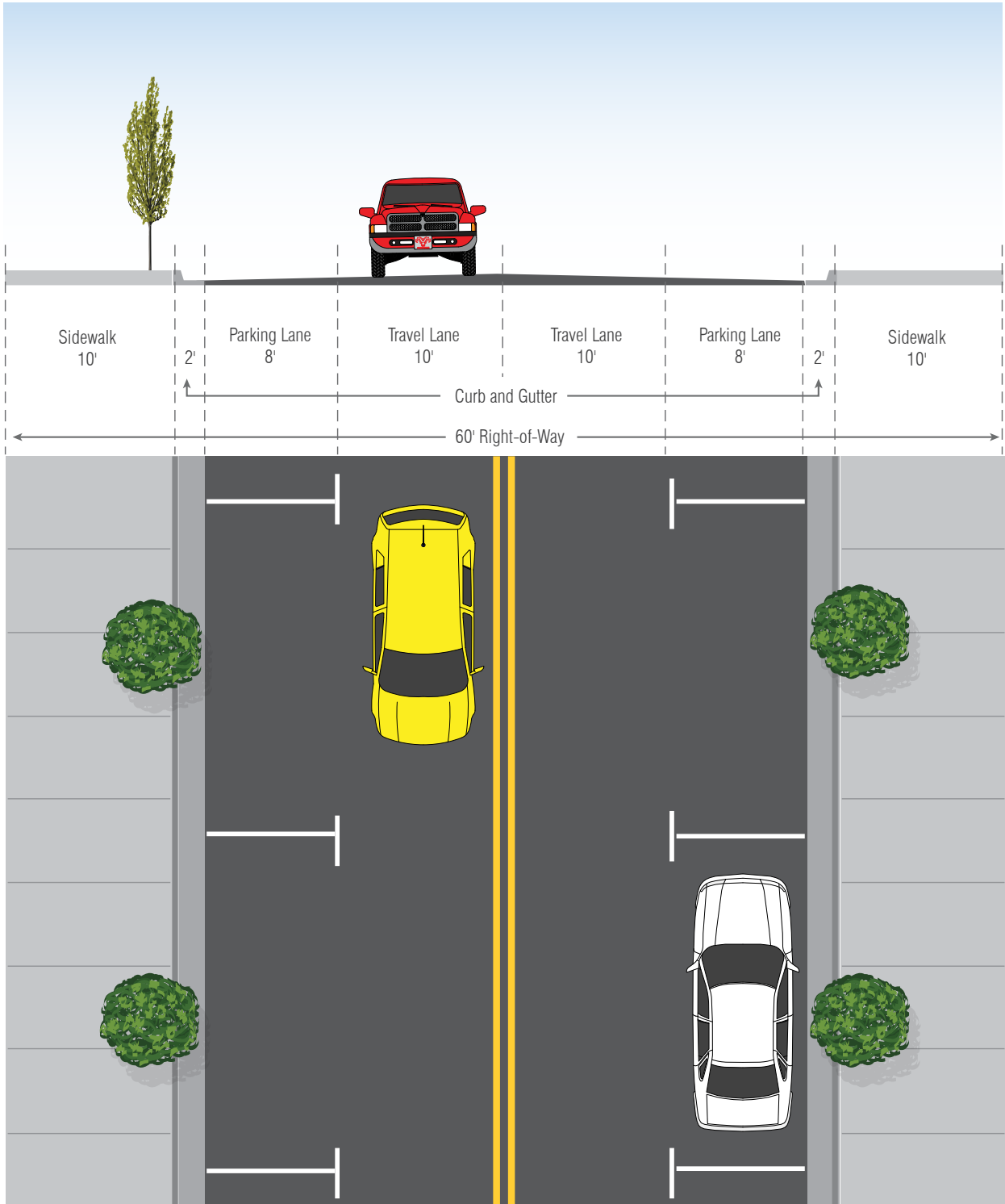


C5.2II – Collector with Bike Lanes



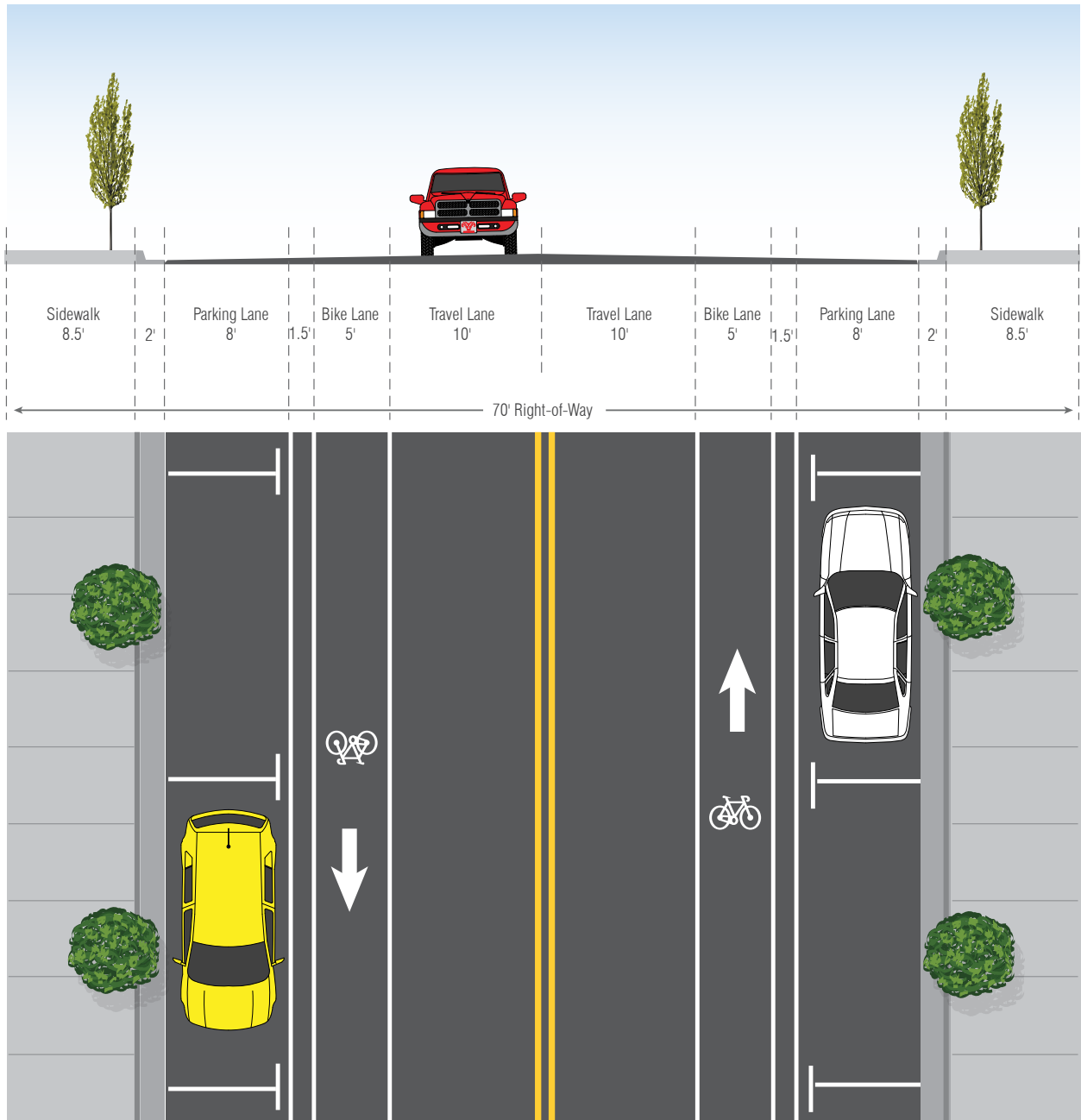


C5.3 – Urban Collector



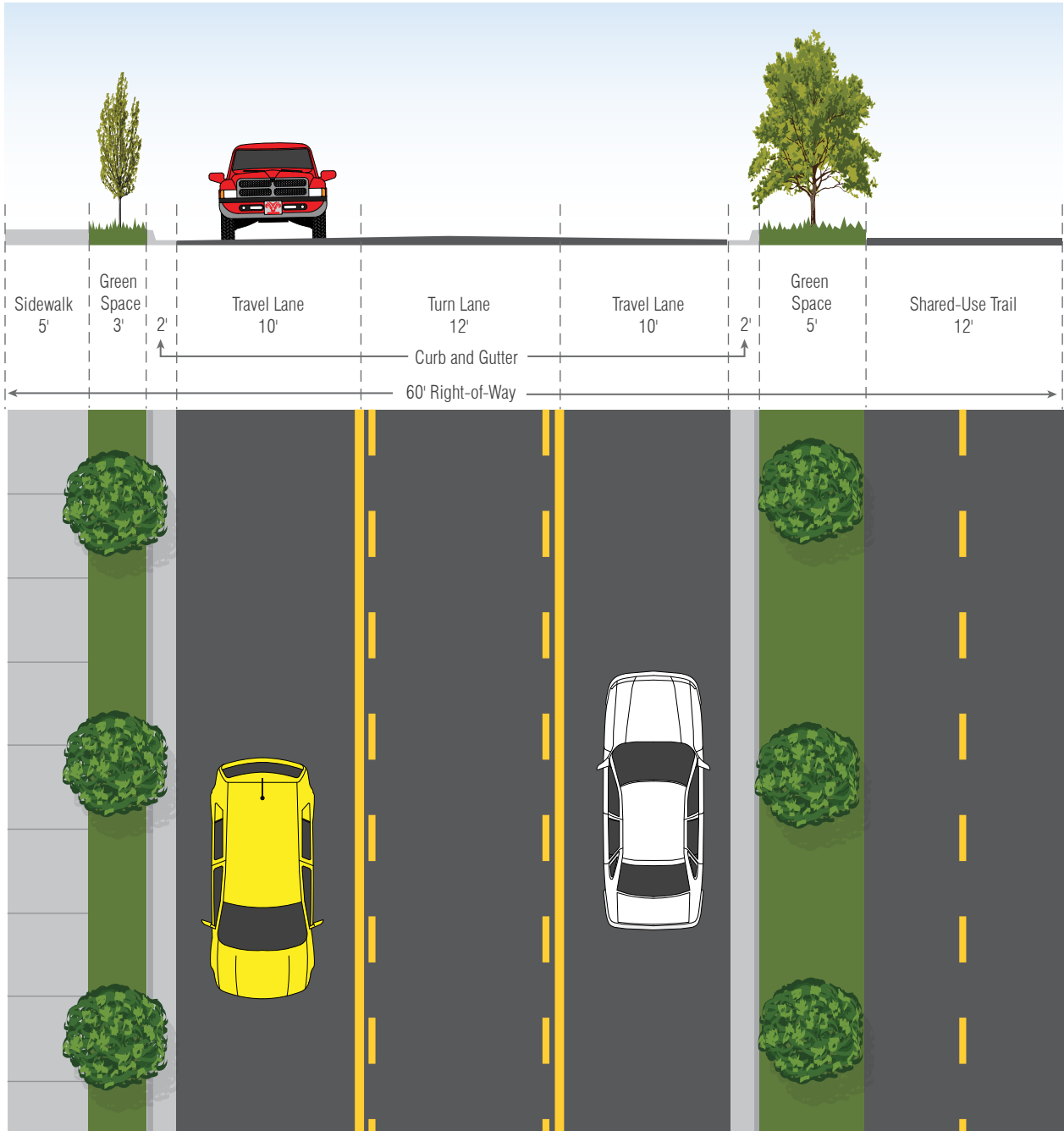


C5.4II – Urban Collector with Bike Lanes



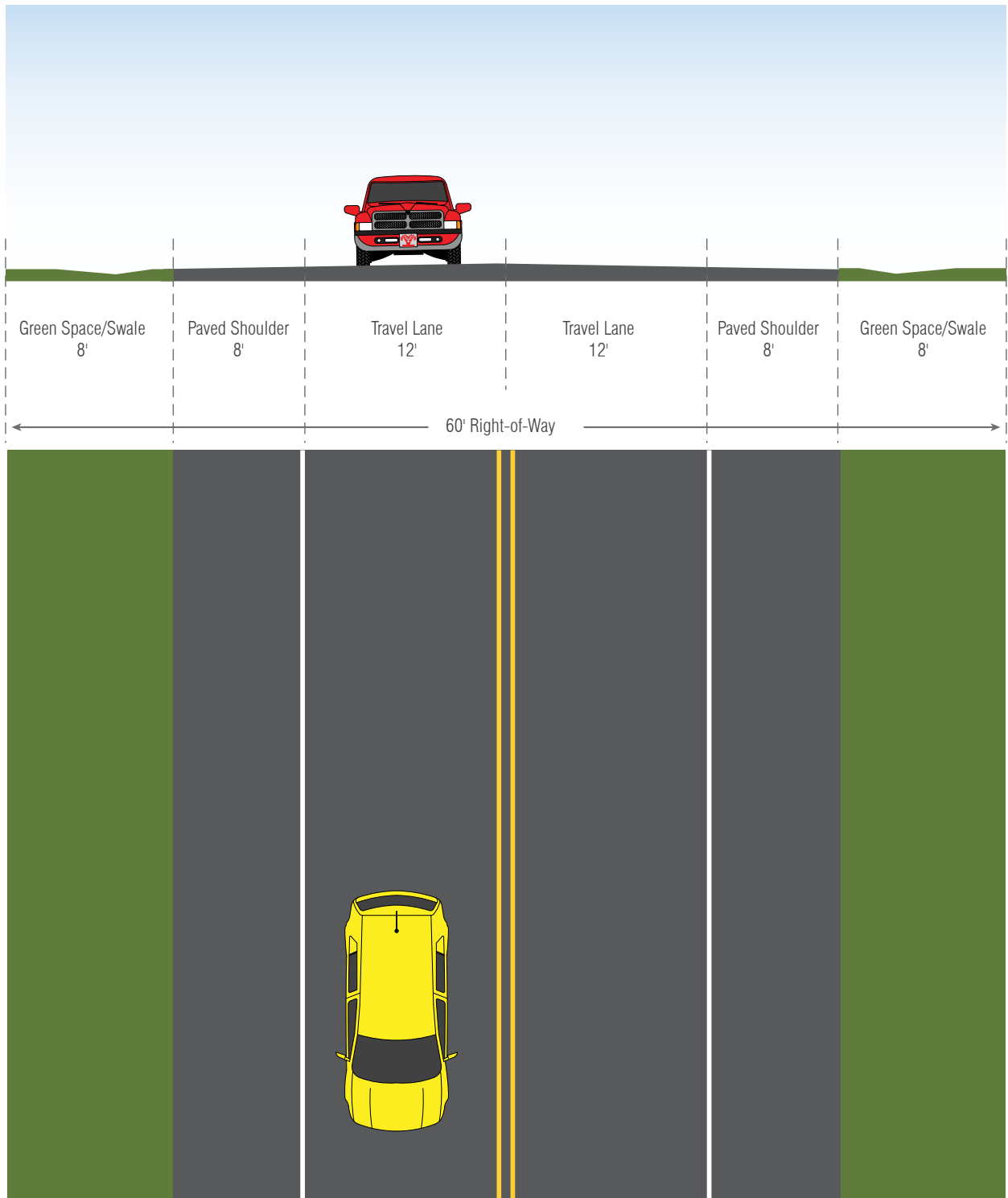


C5.5 – Collector with Trail





C5.6III – Industrial Collector





Local Streets

Local streets are intended to connect traffic with collectors and to the arterial roadway network. They are not intended to carry large traffic loads and are designed for low speeds, providing access to adjoining land.

1. Required Elements:

- a) Right-of-Way: All required design elements must be included in the cross section and located on publicly owned ROW. Sidewalks or bikeways may be located on permanent dedicated easements.
- b) Curb and Gutter: Curb and gutter is required except in cases where terrain and/or forecast land use densities are compatible with an open-shoulder design typically used in rural or exurban areas where the average lot size is greater than one acre. The gutter width is not to be included in the travel lane.
- c) Sidewalks: Sidewalks are required on both sides of the roadway, except within Industrial Developments (C6.5III). Minimum sidewalk width is 5 feet and must be compatible with the Americans with Disabilities Act.
- d) Green Space Buffers: A buffer is required between the back of curb and the sidewalk that is a minimum of 3 feet. However, no buffers are required in Central Business Districts or where C5.3/C5.4II is used. Where not buffer can be provided due to topographical constraints, sidewalks must be at least six feet in width.
- e) Bike Lanes/Trails: If on a planned bikeway route, the bicycle element must be included and must adhere to the bicycle design standards shown on the appropriate cross section.
- f) Lane Width: All lanes shall be used for driving and parking where the combined lanes are greater than 22 feet in width.

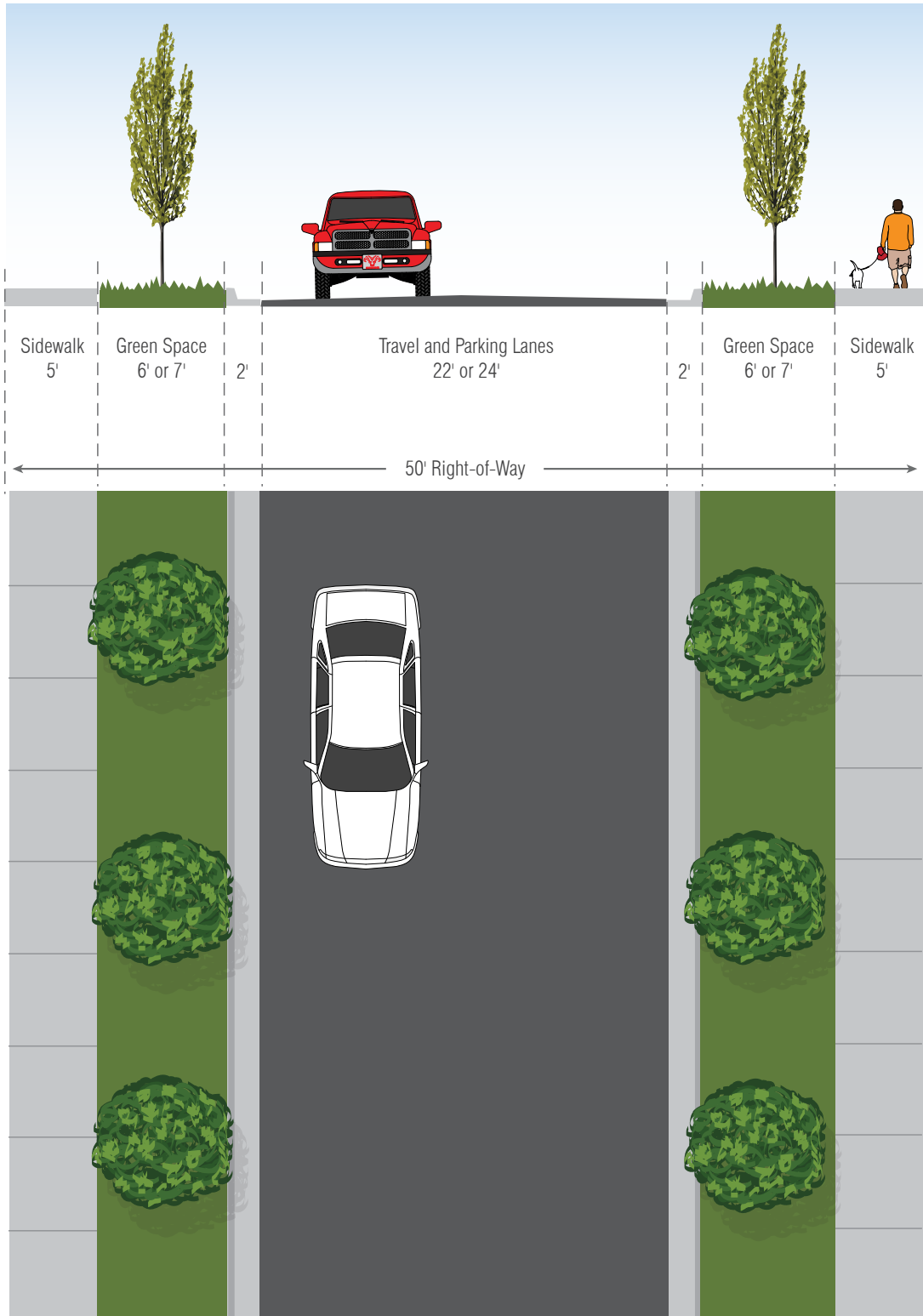
2. Optional Elements:

- a) Parallel parking may be used where warranted (C6.4).

3. Preferred Elements:

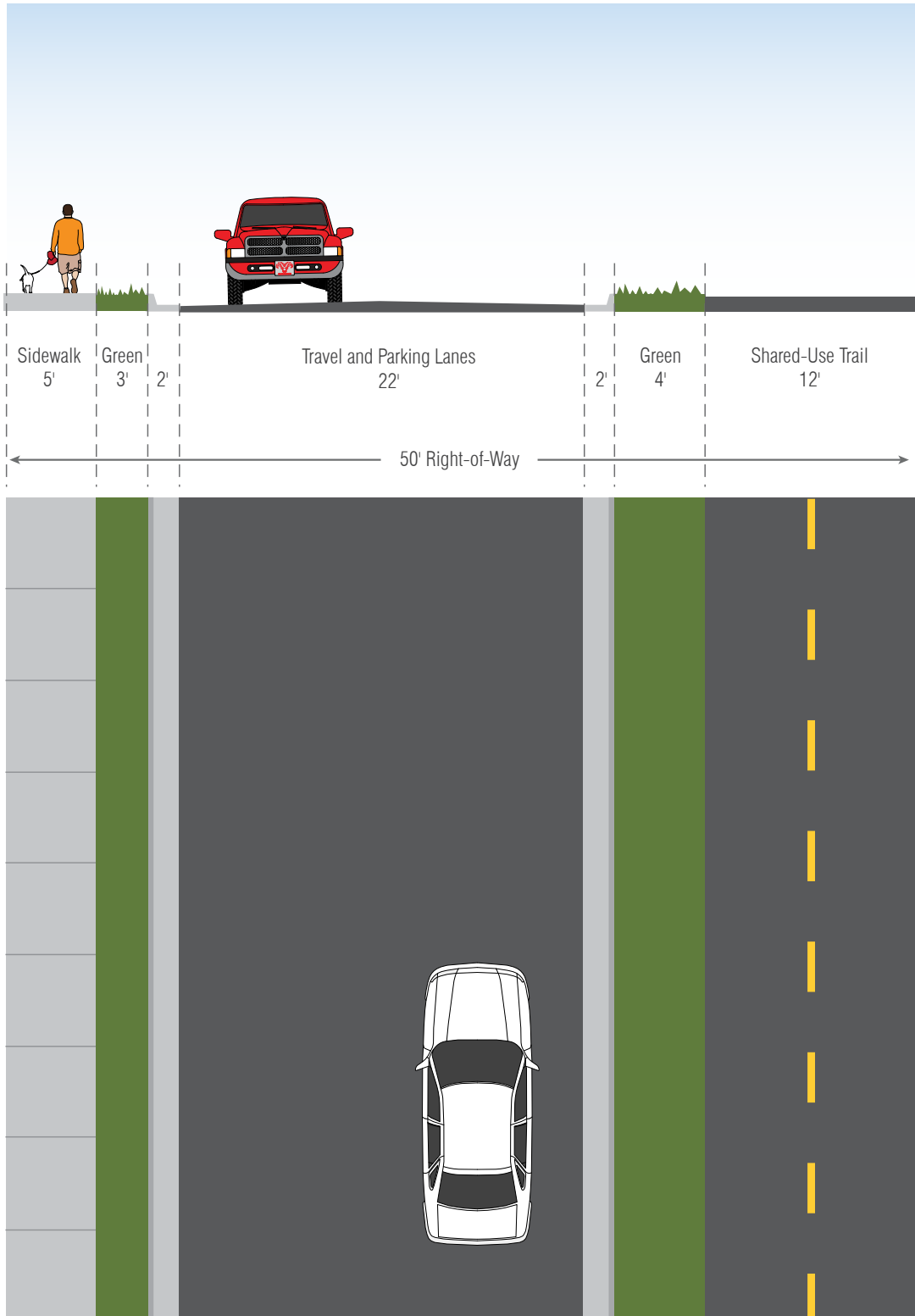
- a) Where applicable, a shared-use trail is preferable over bike lanes.

C6.0 – Local Street



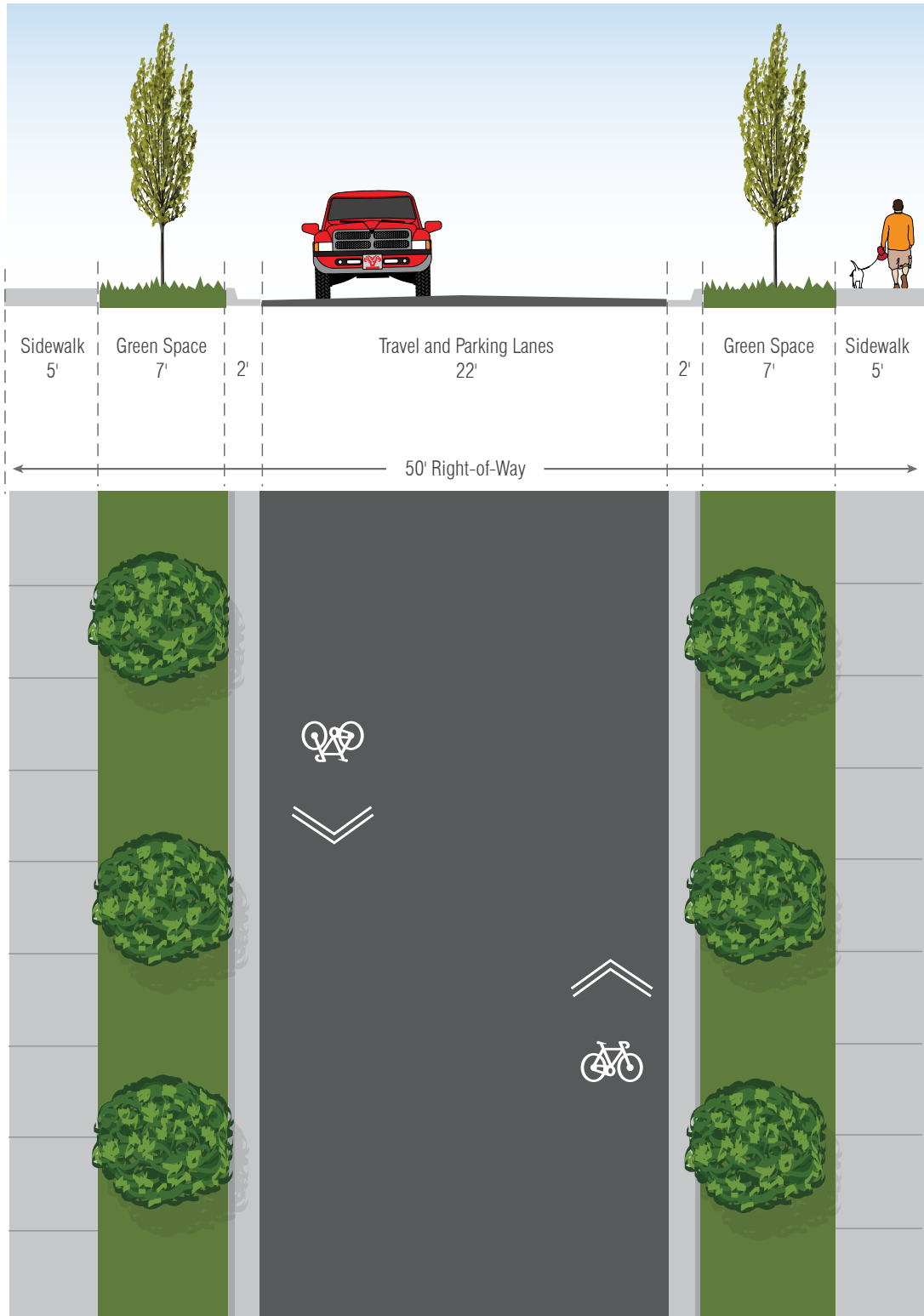
Note: Where parking is provided on-street, paving will be 24 feet wide. In such cases, the green spaces may be reduced to 6 feet.

C6.1I – Local Street with Trail



Note: No on-street parking is allowed.

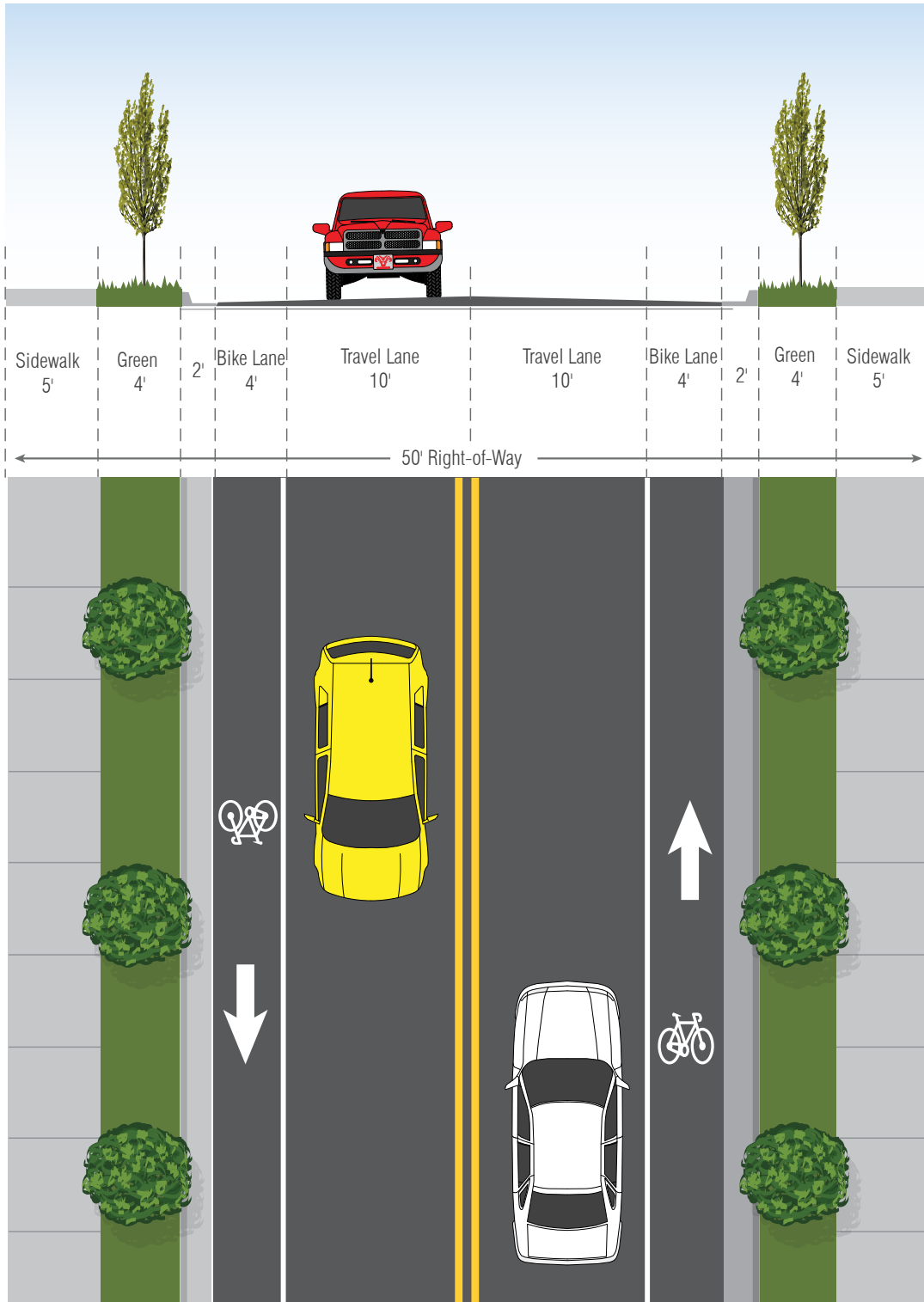
C6.2III – Local Street with Bike Route



Note: No on-street parking is allowed.

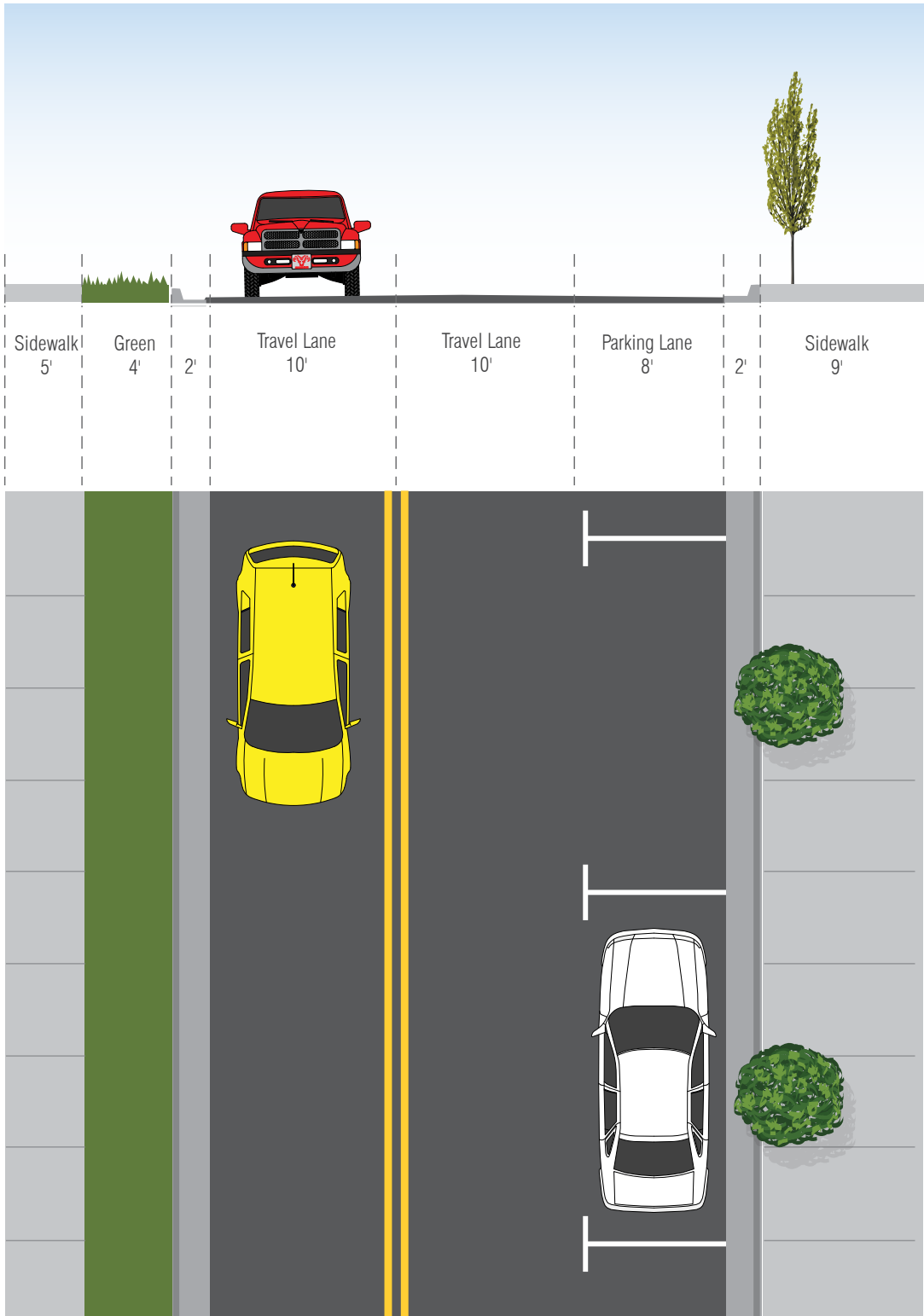


C6.3II – Local Street with Bike Lanes

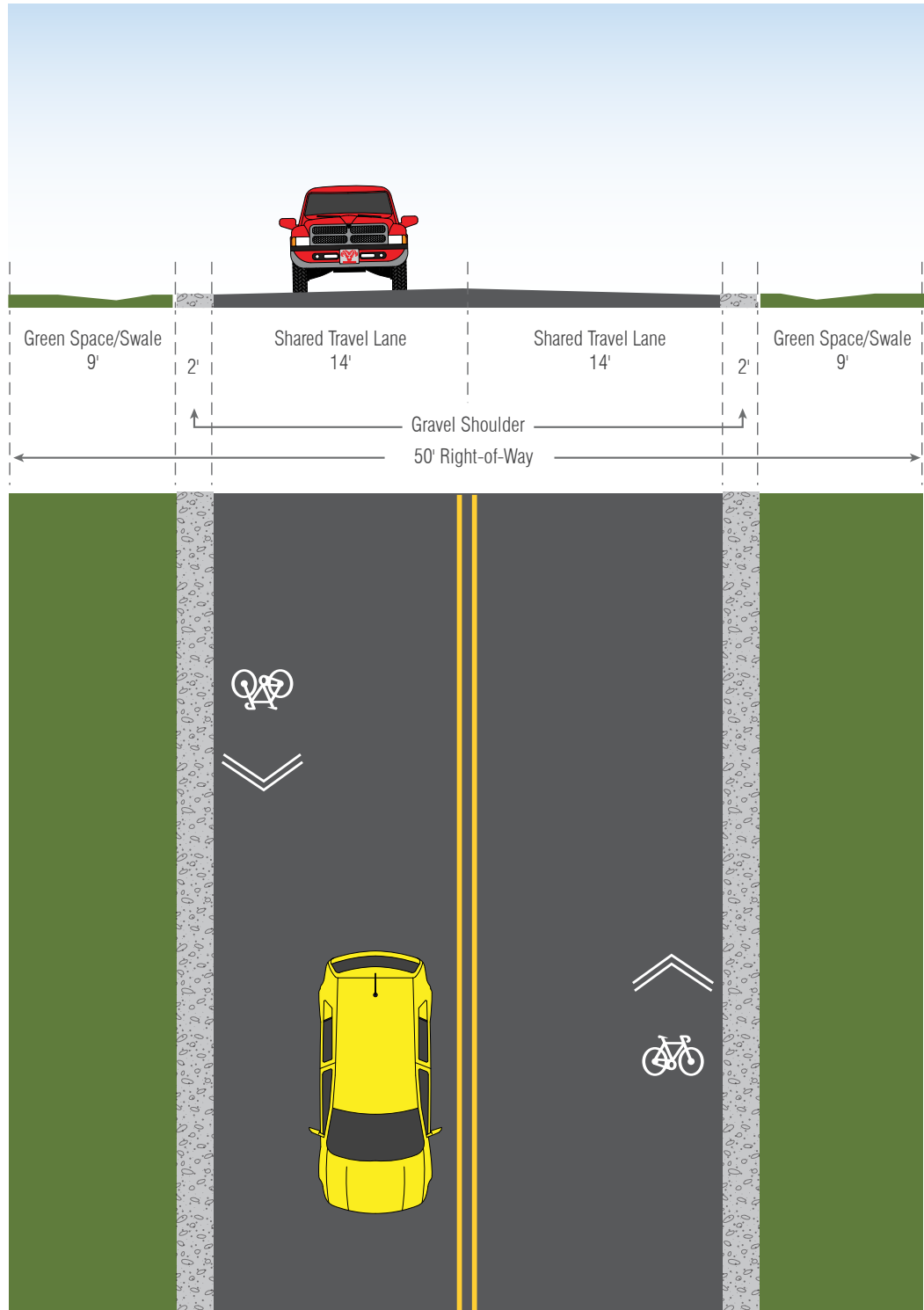




C6.4 – Local Street with Parking Lane



C6.5III – Rural Local Street





Shared-Use Trails

The following cross section data is to be used only for shared-use trails, which are constructed separate from a roadway. For shared-use trails constructed with a roadway, see the appropriate cross section above.

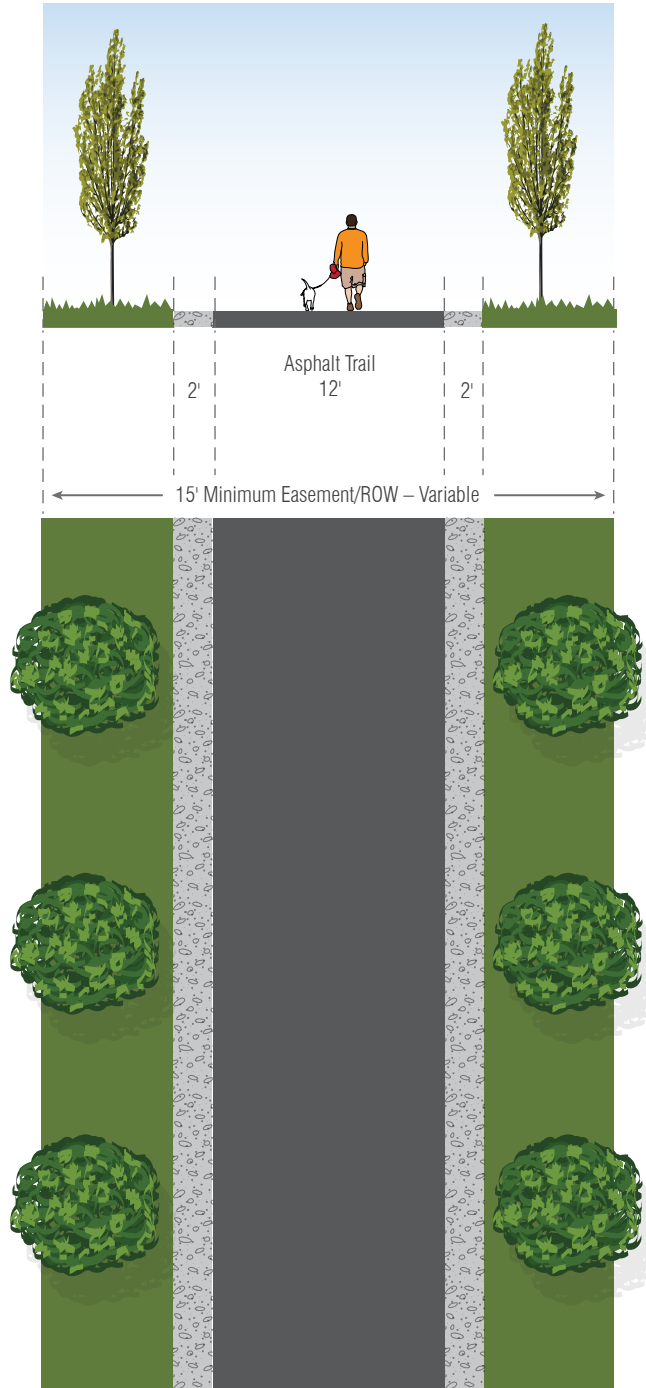
1. Required Elements:

- a) Right-of-Way/Easement: Share-use trails may be placed on a dedicated right-of-way or within a permanent dedicated easement. Easement/right-of-way should be adequate for trail and needed amenities. Fifteen feet is the minimum requirement, and 20 feet is preferable.
- b) Paving Surface: Concrete, Asphalt, or Fine Compacted Aggregate
- c) Width: Minimum 12' width up to 16' in park areas where heavy use warrants a wider trail.
- d) Curb/Shoulder: A suitable shoulder or curbing is required depending on the paving surface. Concrete – None, Asphalt – gravel or concrete, Fine Compacted Aggregate – Concrete or appropriate edging containment.

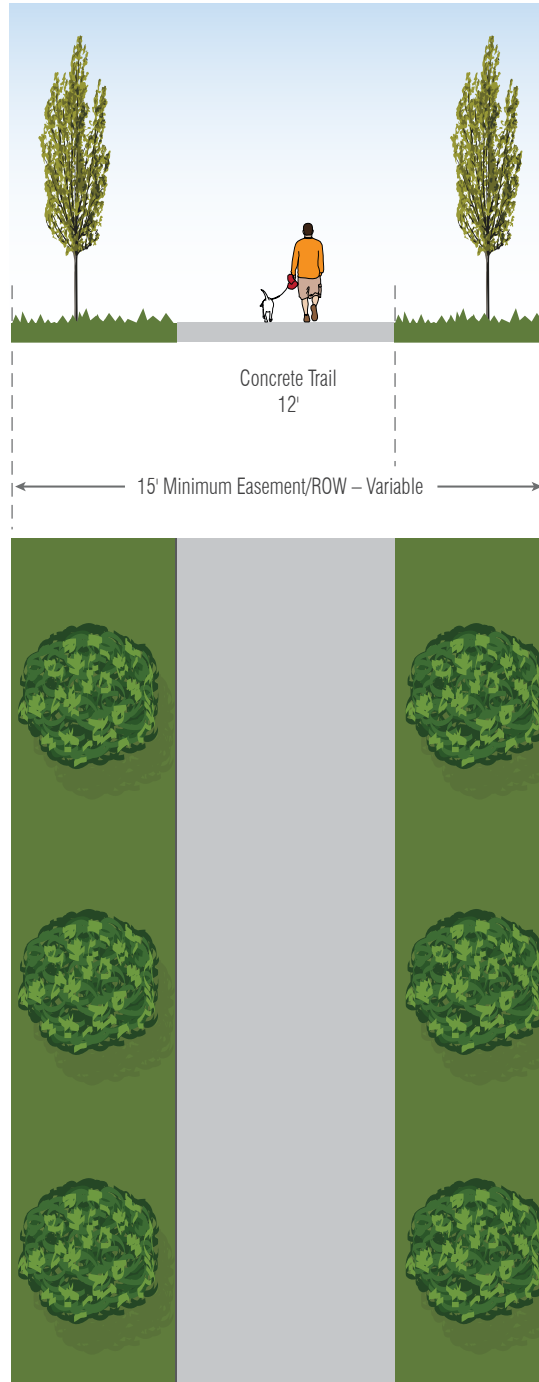
2. Optional/Preferred Amenities:

- a) Park Benches
- b) Public Art Installations
- c) Lighting – only where night use is encouraged such as parks.

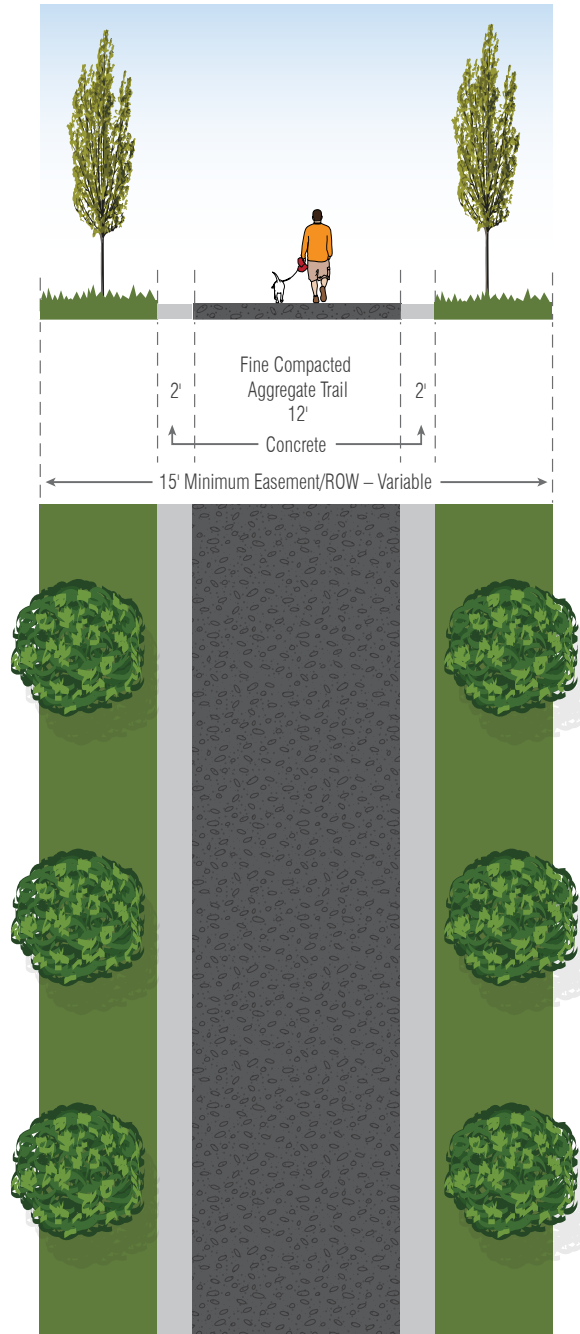
Class I – Shared-Use Trail (Asphalt)



Class I – Shared-Use Trail (Concrete)



Class I – Shared-Use Trail (Aggregate)





5.2 Bicycle and Pedestrian Facility Design Standards and Guidelines

Where these standards are silent or questions and uncertainty regarding design of bicycle and pedestrian facilities exist, refer to one of the following manuals:

- 1) AASHTO *Guide for the Development of Bicycles Facilities*, 2012
- 2) AASHTO *Guide for the Planning, Design, and Operation of Pedestrian Facilities*, 2004
- 3) NACTO *Urban Bikeway Design Guide*
- 4) FHWA *Manual on Uniform Traffic Control Devices (MUTCD)*

Trailheads

Trailheads are the primary access points to a trail system. The size of the trailhead and its amenities will be determined by the site conditions with consideration of location and anticipated use. Trailheads should be designed and reviewed prior to construction.

Within the plan, the trail heads are well distributed throughout the community and are primarily located at point sources of pedestrian activity. These include schools, parks, playgrounds, and other public facilities. Most of the trailheads already have several amenities such as parking, benches, bike racks, and bathrooms. Therefore, it isn't anticipated that major investments will be required for most of these facilities.

TYPICAL TRAILHEAD AMENITIES
Restrooms
Water Fountains
Parking
Bike Racks
Signage and Trail Maps
Trash Cans
Emergency Phones
Landscaping

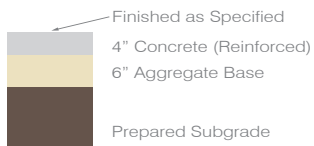


Paving

PAVING MATERIALS		
Concrete	Asphalt	Fine Compacted Aggregate

PAVING MATERIAL PERFORMANCE PARAMETERS			
	<i>Concrete</i>	<i>Asphalt</i>	<i>Fine Compacted Aggregate</i>
Initial Cost	High	Medium	Low
Maintenance	Low	Medium	High
Repair Cost	High	Low	Low
Permeability	None	Semi	Fully

Concrete Paving



Asphalt Paving



Fine Aggregate Paving





Sight Distance

Sight distances should be based upon use for bicyclists and should be based around the hazards, signage, traffic, etc. found on the facility. Design should reference AASHTO *Guide for the Development of Bicycle Facilities*.

Accessible design is important to ensuring that Bryant’s trail facilities can be enjoyed by all users.

Grading and Cross Slopes

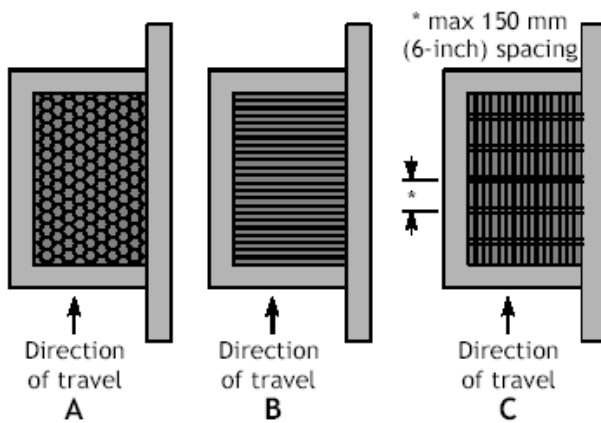
Grading of the trail should be based around intended use for bicyclists and should be compatible with the ADA *Standards for Accessible Design*.

CROSS SLOPES
Do not exceed 2% cross slope.
TRAIL GRADING ALONG ROADWAY
Do not exceed grade of the roadway.

TRAIL GRADING ALONG SEPARATED TRAIL FACILITY	
Distance	Maximum Grade
Overall Trail	5% or less
800 feet	5-6%
400 feet	7%
300 feet	8%
200 feet	9%
100 feet	10%
50 feet	11%

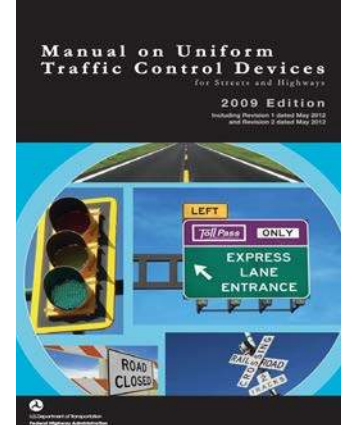
Drainage Grates

Drainage grates, if improperly designed, can create serious safety hazards for bicycle users by causing bike damages and/or crashes. The following are drainage grates recommended by the Federal Highway Administration.



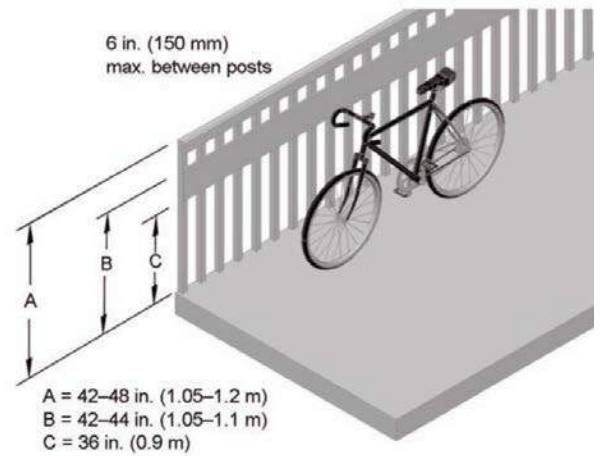
Signage and Pavement Markings

All signage for bicycle and pedestrian facilities should conform to the latest official copy of *Manual on Uniform Traffic Control Devices (MUTCD)*.

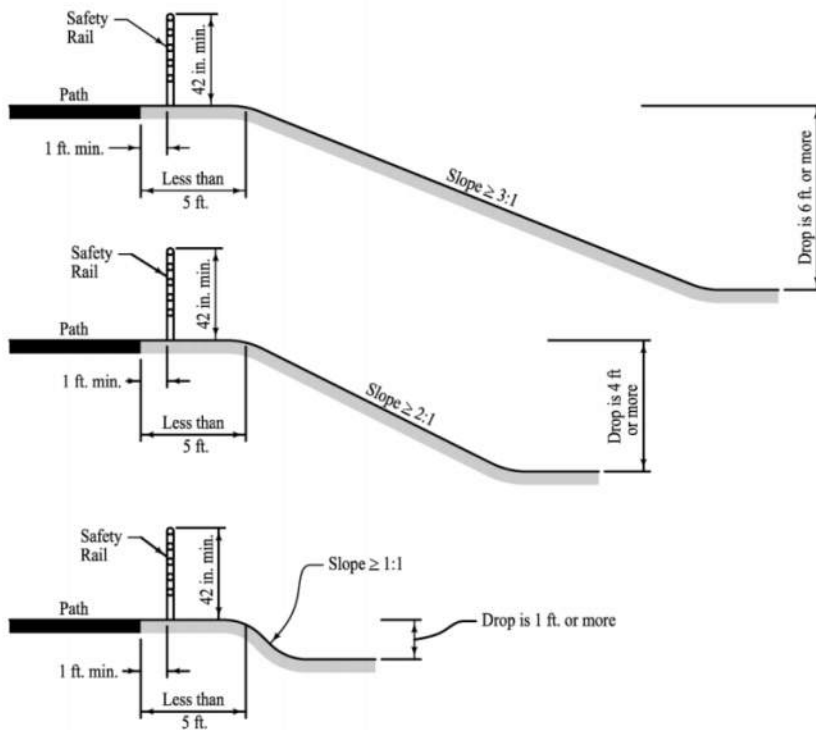


Railings

Where required railings should be at least 42" in height up to 54" in height with 36" bicycle rub-rail.



RAILING USAGE ON TRAILS	
Facility	Used?
Local Street	No
Collector	Yes if <5' setback
Arterial Street	Yes if < 5' Setback
Bridge	Yes
Grade change off Trail	See below





▶ Section Six: Cost and Phasing

6.1 Cost Estimates

These cost estimates should be used for planning and budgeting purposes only. They assume the cost associated with the trail or bike/pedestrian improvements as a stand-alone facility or as included in a roadway project. These estimates do not account for any potential needed intersection improvements. Actual trail or improvement construction costs will be determined at the time of design and construction, varying upon the site-specific conditions for each facility. Other unforeseen factors such as soil conditions or utility relocation may affect the overall cost of facility development. Raw materials that include a large percentage of the provided cost estimate can fluctuate.

These estimates demonstrate build out of the bicycle/pedestrian system by a private contractor and are based on the assumption that construction costs are borne solely by the City of Bryant. Construction costs burdens can be lessened through grants, city labor, or volunteer labor and materials. It should be noted that City policy will require private development to construct bicycle and pedestrian facilities on private land and along public roadways with commercial and multi-family developments over two acres as well with all platted subdivisions.

Shared-Use Trails

Assumptions: Assumes the cost related to construction. Asphalt construction is indicated for facilities separate from a roadway at \$60/LF (linear foot). Concrete construction is indicated for facilities adjacent to a roadway at \$100/LF.



Road Adjacent

SECTION	NOTES	SEGMENT COST
North Soccer Park Property Line to Owen Creek	Construct on Park Property with bridge across Owen Creek	\$106,065.76
Highway 5 to Northlake Road	Construct with road widening	\$1,277,940.19
Bethel Middle School to Little Hurricane Creek	Construct as road is improved	\$716,138.53
Reynolds Road to City Limits	Add trail with road widening	\$1,894,095.09
Boswell Road to Sullivan Drive	Add to existing roadway	\$189,881.26
Springhill to Reynolds	Add trail with widening of road	\$599,036.71
Hwy 5 from Alcoa to Springhill	Add Trail with widening	\$586,836.09
Mills Park to Alcoa 40 Park	Improve existing sidewalk	\$185,831.06
Evans Loop to Highway 5	Widen existing sidewalk	\$399,871.42
Proposed Collector to Evans Loop	Build with proposed street construction	\$120,926.12
Hurricane Creek to Hill Farm Rd	Construct within Highway 183 ROW	\$224,142.37
Pulaksi Tech to Hurricane Creek	Run along existing Highway 183 ROW	\$211,351.09
Springhill Road to Hilldale Road	Construct with road widening	\$1,073,957.22
Soccer Park to Midland Road Curve	Construct with road widening	\$339,236.92
Hurricane Creek to Hurricane Creek (Cynamide Alt)	Cross Union Pacific Railroad with New Overpass	\$296,005.71
Cynamide Overpass to Alcoa Road	Construct with New Road	\$646,703.50
Hurricane Creek to Carmichael Road	Construct with Road Widening	\$262,640.41
Carmichael Road to Highway 183	Construct with Road Widening	\$210,944.44
Highway 183 to Hill Farm Road	Construct with New Road and Widening	\$130,288.82
Street Rod Ln to Boone Rd Ext	Construct with Alcoa Road Improvements	\$410,585.18
Boone Road to Mt Carmel Road	Construct with Alcoa widening	\$243,535.53
Hill Road to SE 4th St	Construct with New Road	\$264,864.11
SW 3rd to Boswell	Construct with JumpStart Street Improvements	\$125,416.69
Boone Rd to Rich Lp	Construct adjacent to UPRR, Provide Fence Barrier	\$209,559.49
Rich Lp to NE 3rd St	Construct adjacent to UPRR, Provide postive barrier	\$202,878.57
Hurricane Cree Elem to Creek along Shady Trl	Construct with road widening	\$122,713.97
Alcoa Road to Shady Trail, Boone Road Ext	Construct with Road Relocation	\$130,919.63
Boone Road Ext to Hurricane Creek	Construct with road widening	\$580,577.70
Hurricane Creek to Woodland Park Road	Requires new bridge over Hurricane Creek	\$33,494.46
Ferguson Property to Pine St on Boswell Road	Construct within ROW, Aggregate Trail	\$487,229.16



Road Adjacent Contd.

SECTION	NOTES	SEGMENT COST
Woodland Park Road to Rich St Trail Ext	Construct as road is widened	\$399,017.82
Saline County Library to Reynolds Road	Add to existing Road	\$49,365.40
Prickett Road to Proposed Debswood Drive Ext	Construct within ROW	\$96,913.97
School Drive to Reynolds Road	Widen existing sidewalk	\$164,558.02
Lake Yvonne to Mills Park	Construct with new easements	\$92,383.51
Springhill Road to Proposed Collector	Construct with New Road	\$296,963.74
UPRR to Shobe Road	Construct with new road	\$186,736.47
Shobe Road to Raymar Road Overpass	Construct with new road	\$499,684.42
Mills Park Road to Cox Canal	Construct with road widening	\$679,257.61
Bridgewater Road Ext to Meadow Creek Drive	Construct with road widening	\$431,606.04
Cox Canal to Bridgewater Road Ext	Construct with road widening	\$185,234.81
Reynolds Road to New Road off Evans Lp	Construct with road widening	\$142,060.40
New Road off Evans Loop to Reynolds Road	Construct with Road Widening	\$82,907.82
Sheaff Avenue to Highway 5	Add to existing roadway	\$246,367.34
Springhill Road to Hilldale Road	Construct with road widening	\$1,196,628.89
Springhill Road to Entergy Powerline Easement	Construct with new road	\$420,940.91
Hilldale Road to Midland Road Curve	Construct with road widening	\$420,740.74
Midland Curve Relocation	Construct with extension of Midland	\$131,593.92
Northlake Road to Planning Area Boundary	Construct with road widening	\$870,375.86
Soccer Park to Highway 5	Construct with road widening	\$32,116.11
Hilltop Road to Owen Creek Trail	Construct with road widening	\$112,809.62
Hilltop Road to Entergy Powerline Easement	Construct with road widening	\$297,225.77
Reynolds Road to UPRR	Close existing street	\$27,440.04
Little Hurricane Creek to Springhill Road	Construct as road is improved	\$296,739.64
Alcoa to Mt. Carmel Road	Construct along existing roads	\$208,279.31



Separated

SECTION	NOTES	SEGMENT COST
Hilldale Road to Midland Soccer Park	Along creek and sewer easement	\$203,150.60
Sullian Drive to Bryant Library/Prickett Road	Obtain easement to construct	\$137,818.91
Bishop Park Sewer Easement to Bishop Park	Use sewer easement	\$142,538.19
Mills Park Rd to Debswood Dr	Use 12 in sewerline easement and Debswood bridge	\$169,395.74
Debswood Bridge to Proposed Collector	Run along creek on City Property	\$75,008.40
Bishop Park Multi-Use Trail	Multi-Use trail within Bishop Park	\$559,732.22
Bishop Park to Boone Road	Construct around Pond and run under Boone Road Bridge	\$55,662.59
Highway 183 to Natural Gas Easement	Run along Hurricane creek	\$306,442.06
Pulaski Tech to Natural Gas Easement	Acquire ROW or easement for use on/along B&N Rail	\$359,077.73
SW Trail to Bauxite & Northern Railroad	Need easement from Pulaski Tech	\$164,209.09
Mills Park to Crooked Creek	Follow tributary to crooked creek, Need bridge	\$51,460.22
Reynolds Road to Mills Park Trail	Construct as the property is developed.	\$158,391.42
Echo Lake South to Waterford Drive Ext	Construct as property develops	\$192,690.69
Waterford Drive Ext to Shobe Road	Construct as property develops	\$212,506.44
Midland Road to Fourche Creek/Little Rock	Construct along Owen Creek	\$461,384.59
Pulaski County Line to Owen Creek Confluence	Construct along creek in new easement	\$581,525.68
Planning Area Limits to Northlake Road	Construct as property develops	\$558,747.48
Bauxite & Northern Railroad to Hurricane Creek	Need easement on/along Natural Gas Line	\$67,862.03
Natural gas easement to Union Pacific Railroad	Run along Hurricane Creek	\$209,971.73
UPRR to Bishop Park	Trail along Hurricane Creek with underpass under UPRR, Alt	\$28,973.47
SE 4th to UPRR		\$501,889.57
Hill Farm Elementary to Hill Road	On School Property	\$41,675.75
NE 3rd to Echo Lake UPRR Overpass	Construct along UPRR ROW	\$299,368.98
Shady Trl to Bishop Park Sewer Easement	Run along creek in new easement	\$183,882.20
Hurricane Creek Elem to Alcoa	Construct on School Property	\$71,832.61
Woodland Park Road through Hurricane Creek Apartments	Obtain easement to use existing cart paths for golf course	\$299,351.89
Hurricane Creek Apartments	Construct on existing golf course	\$12,876.99
Hurricane Creek Apartments	Obtain easement to use existing cart path on golf course	\$28,181.07
Hurricane Creek to Springhill Overpass	Construct on private property as develops	\$112,655.20
Woodland Park Road to Boswell Road	Construct as the property is developed	\$45,529.79



Separated Contd.

SECTION	NOTES	SEGMENT COST
Woodland Park Road to Boswell Road	Construct as the property is developed	\$45,529.79
UPRR to Mills Park Road	Construct as the property is developed	\$37,987.49
Proposed Collector to Hilldale Road	Construct along creek in sewer easement	\$387,792.24
Hilldale Road to Entergy Powerline Easement	Construct along creek in sewer easement	\$122,340.07
Entergy Powerline Easement to Sewer Easement NW	Construct along creek in sewer easement	\$158,905.90
Sewer Easement to Hilldale Road	Construct along creek	\$87,765.44
Midland Soccer Park to Midland Road	Construct along creek inside park property	\$56,939.66
Northlake Road Ext to Owen Creek Trail	Construct within the existing Entergy Powerline easement	\$306,587.29
Alcoa 40 Park	Construct through park partially along existing sewer line	\$377,283.24
Private Land between Alcoa 40 Park Land	Construct on private property using existing sewer easement	\$37,362.18
Hurricane Creek Apartments to I-30	Construct new trail along Hurricane Creek, Go Under I-30 Bridge	\$63,620.39
I-30 to Highway 5	Construct on private property as developed	\$77,577.34
Mt Carmel Road to Hurricane Creek	Construct on property from Everett BGMC	\$151,510.15



Bike Lanes

Assumptions: Assumes the cost related to paving and striping of a bike lane, as appropriate. Thus, paving costs assumed are those that include the additional paving that will be necessary to accommodate the bike lane and not total street cost. This is typically 13'-16' of paving to accommodate bikes lanes plus buffer areas at \$80-100/LF. Where cost savings are sought, buffers can be reduced to yield a planning cost estimate of \$60/LF. Paving is assumed with 4" ACHM Paving and 12" Aggregate Base.

SECTION	NOTES	SEGMENT COST
N Crescent Drive to Shobe Road	Construct with New Road as property develops	\$9,968.80
Rich St to NW 4th St	Construct as a SRTS project, Bike Lane, Add Sidewalks	\$10,832.68
Mt Carmel Road to Boone Road	Construct with new road as property develops	\$338,474.73
Alcoa Road to Mt Carmel Road	Construct with new road as property develops	\$164,197.00
Boswell Road to Sheaff Avenue	Construct with road widening	\$320,716.58
Woodland Park Road to Prickett Road	Construct with new road	\$165,689.30
Sheaff Avenue Ext to Bishop Drive	Improve with bike lanes with future widening and current pavement	\$151,253.17
Bishop Drive to Woodland Drive	Restripe with Bike Lanes	\$19,312.33
Woodland Road to Saline County Library	Restripe existing pavement	\$5,285.02
Reynolds Road to Mills Park Road	Restripe existing pavement, construct new sidewalk	\$28,173.44
Debswood Drive Ext to Neal Street	Restripe existing pavement	\$20,858.05
Hunter Lee Drive Ext to edge of Meadowlake Sub	Construct with New Road as property develop	\$10,387.84
Echo Lake South to Waterford Drive Ext	Construct with new road	\$17,710.21
Lora Drive to Shobe Road	Construct with road widening	\$314,580.36
Raymar Road Overpass	Work with AHTD to restripe existing overpass	\$17,323.19
Highway 5 to Hilltop Road	Construct with new road	\$219,699.58
Midtown undeveloped north to Hilltop Road	Construct as property develops	\$260,988.46
Reynolds Road to N Elm St		\$30,996.82



Bike Routes

Assumptions: Assumes the cost of bike routes to include sharrows and signage. Signs (\$300) to be placed each 250' and sharrows (\$700) to be placed each 500'. This yields a cost of \$5/LF.

SECTION	NOTES	SEGMENT COST
Edge of Meadowlake Sub to Meadowlake Drive	Stripe for bike route, add bike route signage	\$2,041.31
Waterford Drive to Raymar Road	Stripe for bike route, add bike route signage	\$11,306.59
Meadowlake Drive to N Crescent Drive	Stripe for Bike Route, Add bike route signage	\$6,857.03
Springhill Road to Commonwealth Drive	Stripe as bike route, add bike route signage	\$33,219.53
Reynolds Road to Providence Drive	Stripe as bike route, add bike route signage	\$3,776.81
Midtown Bryant South entrance to undeveloped north	Restripe as bike route, add bike route signage	\$6,611.11
Highway 5 to Ashlea Place Drive	Stripe as a bike route, add bike route signage	\$4,295.59
Commonwealth Dr to Hwy 5	Stripe for bike route and add bike route signage	\$18,076.19
Spruce to Oak	Stripe with Sharrow, Bike Route Signage, Add Sidewalks	\$7,789.95
Oak to existing sidewalk	Stripe with Sharrow, Bike Lane Signage, Add Sidewalk	\$2,037.97
Ashley Park to Elm St	Stripe for Sharrow, Bike Lane Signage	\$3,228.87
SW 3rd to SW 1st	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$3,565.78
SW Elm to SE Laurel	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$7,311.09
Reynolds to SE Laurel	Stripe for Sharrow, Bike Lane Route, Add Sidewalk	\$5,003.34
Elm to Reynolds	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$1,696.25
NE 1st to Mills Park Rd	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$5,165.81
Pine Street to NE Hazel Street	Stripe with Sharrow, Bike Route Signage, Improve Sidewalks	\$10,579.80
Wilkerson to SW 4th	Stripe with Sharrow, Bike Route Signage, Add Sidewalks	\$13,205.70
Carmichael Road to SW 3rd St	Stripe with Sharrow, Bike Route Signage, Add Sidewalks	\$2,223.94
SE 4th to SE Laurel	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$1,478.97
SE 3rd to SE 1st	Stripe for Sharrow, Bike Route Signage, Add Sidewalk	\$3,595.51
UPRR to Bryant Parkway Terminus	Stripe shoulder with Sharrows and Sign as Bike Route	\$92,421.54



6.2 Phasing Plan

Phasing of the implementation of the bike and pedestrian network is broken down into the three phases based upon location, need, cost, and construction constraints. **The following is an explanation of each phase within the plan:**

Phase 1: Years 1-5

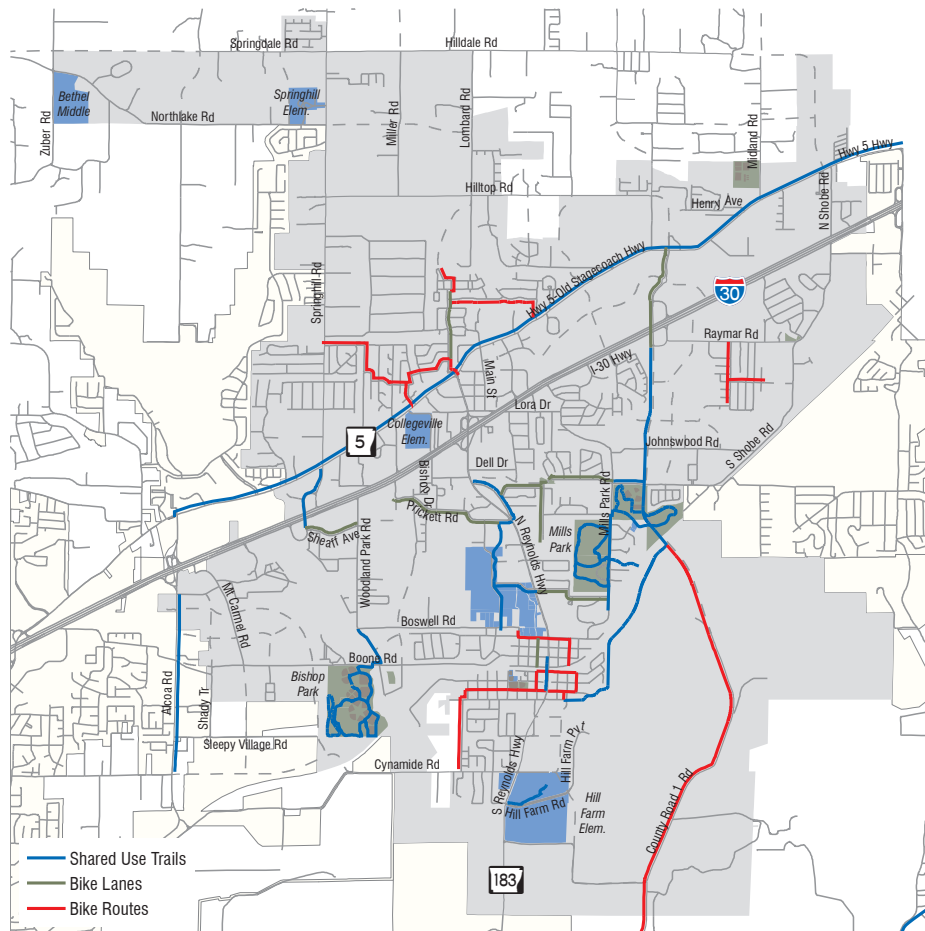
This phase consists primarily of many “low-hanging fruit” or quick victory projects that can be accomplished in the very near term. Such projects are important as they create momentum for the plan and help create a constituency that advocates for continued implementation of the plan.

Phase 1 also contains projects that are currently under construction or will be constructed in the near term as well as segments that are considered critical or important linkages.

These include:

- Bike routes on streets that only require sharrow striping and signage.
- Bike lanes on streets that only require restriping of an existing street.
- Shared-use trails planned for construction by the City or AHTD within five years.
- Shared-use trail planned within existing parks.
- Shared-use trails that serve as high priority linkages between existing facilities

Examples: Alcoa Road Trail, Prickett Road Bike Lanes, Heart of Bryant Bike Routes





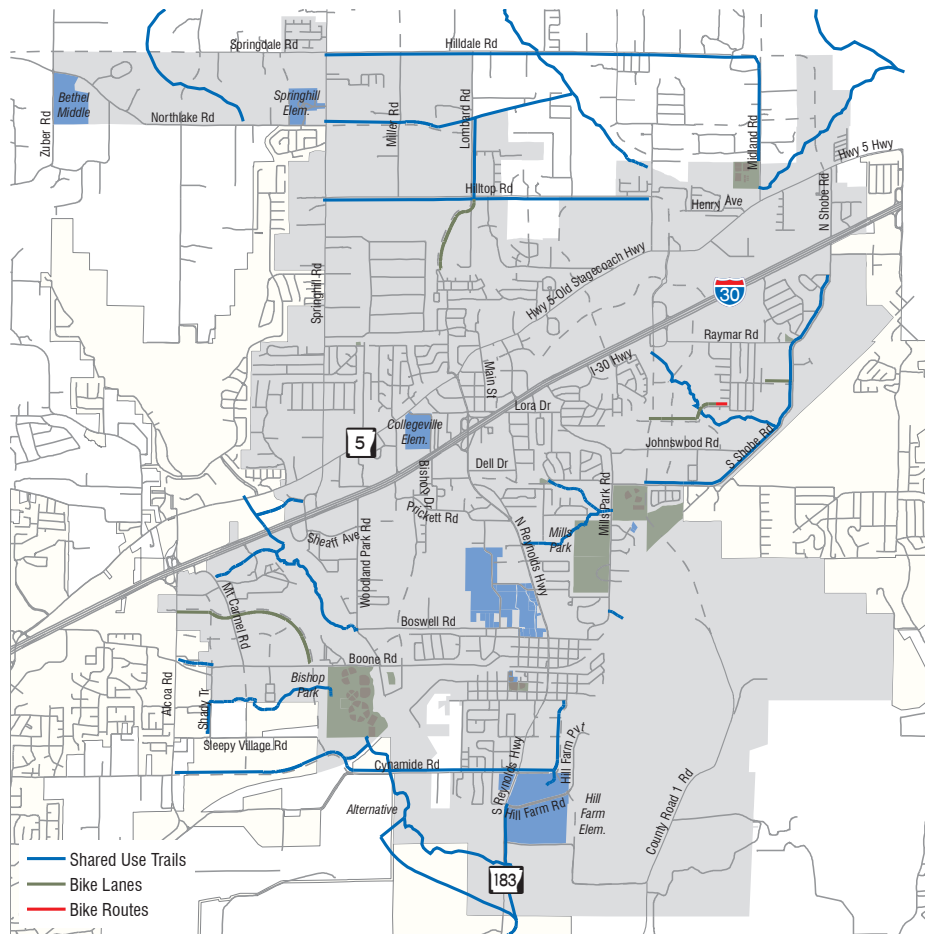
Phase 3: Long Range Projects

This phase predominantly contains projects that are not intended to be constructed by the City of Bryant. This means either bike/pedestrian infrastructure constructed as part of development, trails outside the City limits, or projects that will require regional cooperation. As such, these projects are considered long range, but some can be constructed in the very near term as a result of private development. Other segments are considered long range “dream” projects such as the Hurricane Creek Greenway Trail.

These include:

- Shared-use trail and bike lanes contingent upon future private development.
- Shared-use trails and bike lanes along long-range street improvement projects.
- Shared-use trails and bike lanes that can only be made useful after Phase 1-2 is constructed.

Examples: Hurricane Creek Trail to SW Trail, Crooked Creek Trail, Trail along Northlake Road extension





▶ Section Seven: Work Plan

7.1 Implementation Matrix

The following is a matrix that details the actions needed to carry out this plan along with the parties responsible for implementation.

<i>Implementation Actions</i>	Responsible Party			
	City	Developer	AHTD	Metroplan
PLAN ADOPTION AND TRANSPORTATION PLANNING				
1) Adopt Walk Bike Drive – Master Transportation Plan.	✓			
2) Encourage transportation design elements that encourage safety for all users.	✓	✓	✓	✓
3) Provide consultation, advice, and assistance on planning transportation improvements in the City.				✓
DEVELOPMENT PLAN REVIEW				
1) Utilize the Bryant Subdivision Code to carry out the plan.	✓			
2) Regulate driveway access on City streets.	✓			
3) Regulate driveway access on state highways.	✓		✓	
4) Ensure bicycle and pedestrian facilities are considered and incorporated in development plans.	✓	✓		
5) Ensure adequate rights-of-way are dedicated with new developments.	✓			
6) Review proposed half-street improvements for new developments along state highways and arterial roads, which are part of the CARTS Regional Arterial Network.	✓		✓	✓
7) Ensure the enforcement of access management policies and standards contained in this plan and all other City plans and regulations.	✓			
8) Ensure all development proposals are consistent with the provisions of this plan.	✓	✓		



<i>Implementation Actions</i>	Responsible Party			
	City	Developer	AHTD	Metroplan
9) Ensure development review carefully considers both transportation and land use issues simultaneously.	✓			
TRANSPORTATION FACILITIES CONSTRUCTION				
1) Construct half-street improvements for new developments on City streets and state highways according to the cross section standards of this plan.		✓		
2) Finance and construct any proposed trails/sidewalks and local or collector level streets as a part of a new development.		✓		
3) Finance and construct any proposed minor or major arterial street as part of a new development.	✓	✓		
4) Finance and construct trails/sidewalks/bike lanes as well as the widening or location of a new or existing City street that is not tied to a proposed development.	✓			
5) Finance and construct the widening or location of a new or existing state highway that is not tied to a proposed development.			✓	
6) Finance and construct trails/sidewalks/bike lanes as well as the widening or location of a new or existing road, which is part of the CARTS Transportation Improvement Program.	✓		✓	✓
6) Maintain City streets.	✓			
7) Maintain state highways.			✓	



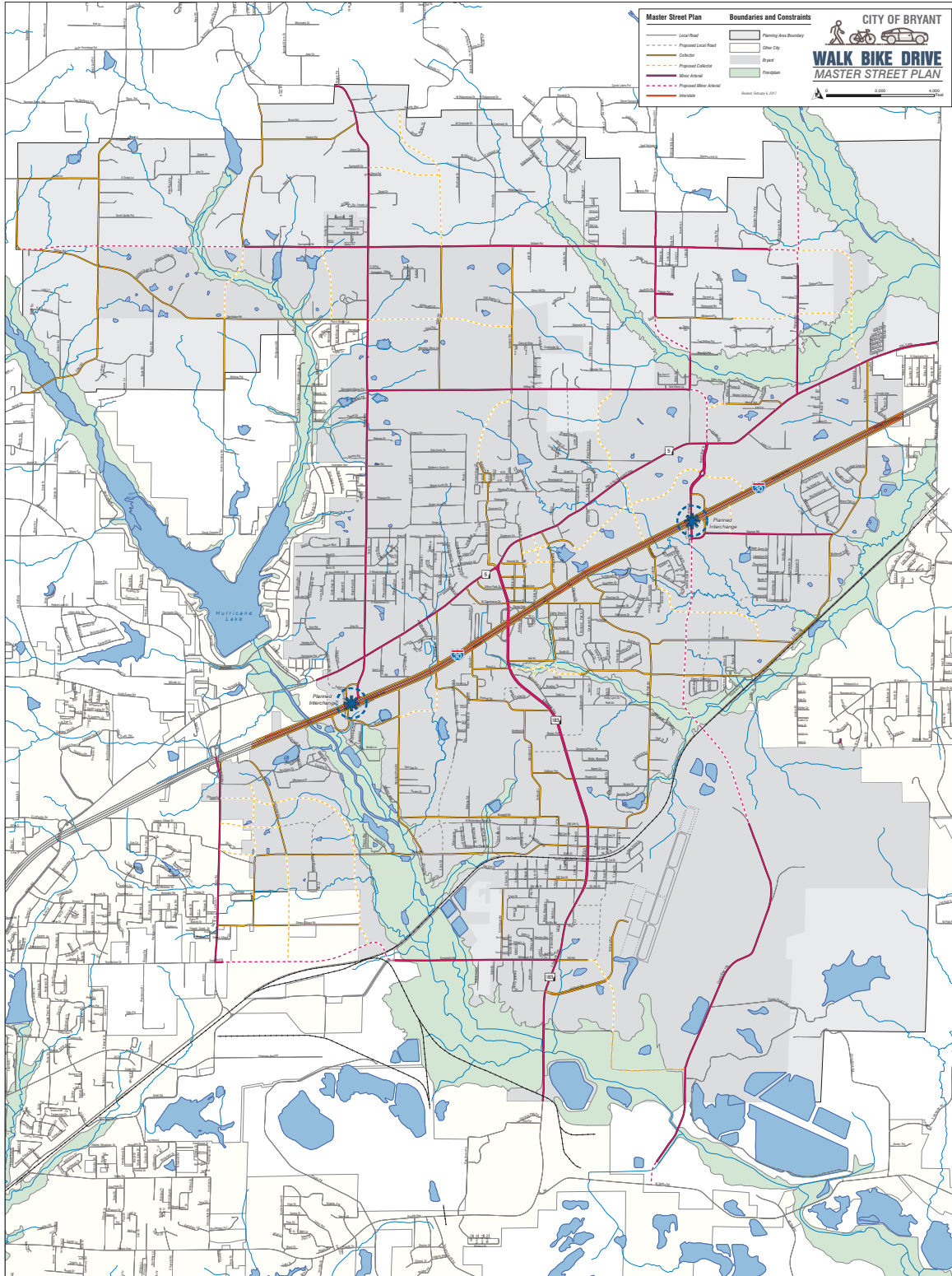
7.2 Performance Measures

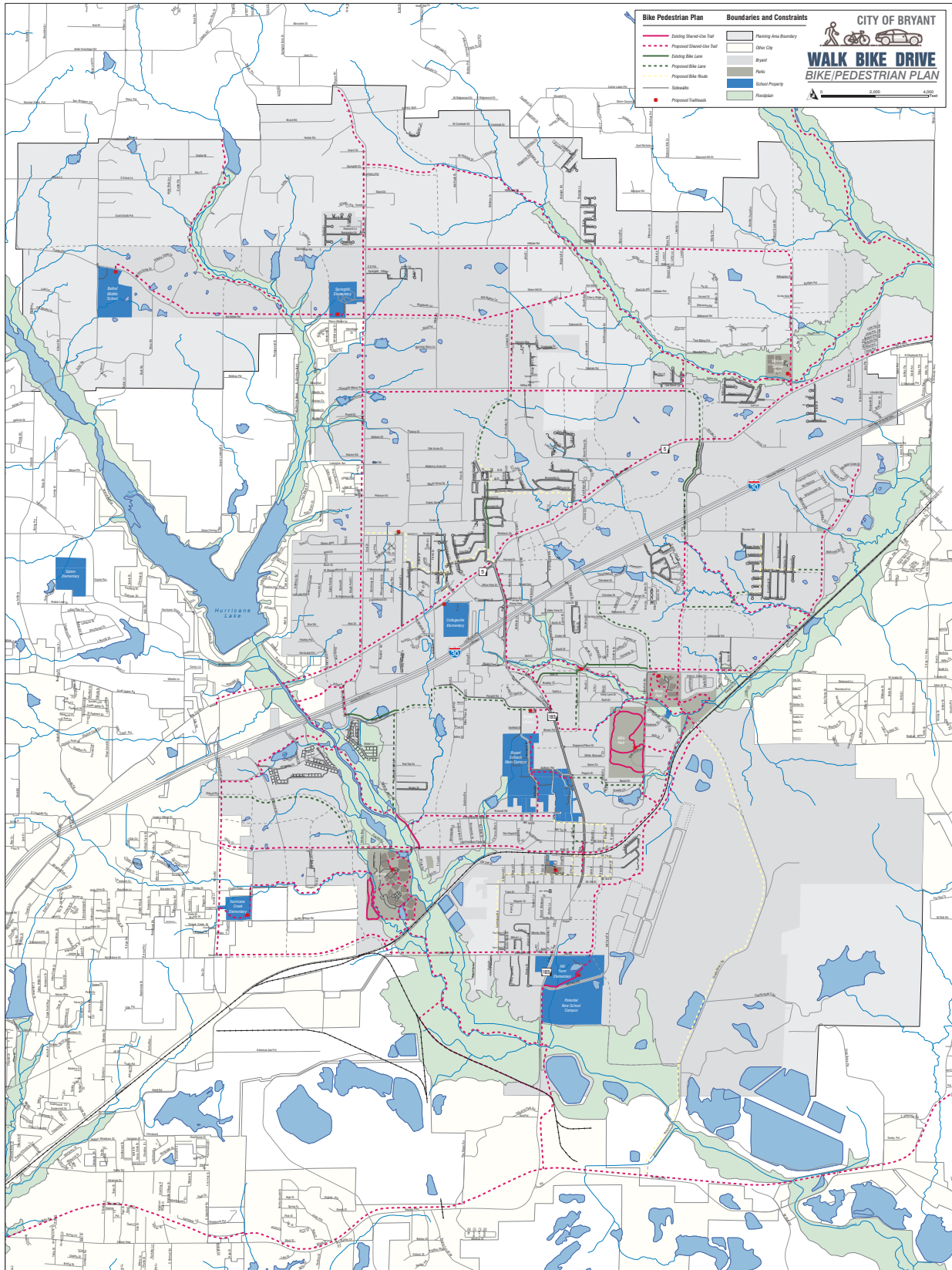
The following is a list of performances measures that can track the overall success in implementation of this plan in addressing issues of traffic, vehicle and bike/pedestrian safety, street and bike/pedestrian connectivity, capital improvements, and community satisfaction.

PERFORMANCE MEASURE	GOAL	PROGRESS INDICATOR	LONG-RANGE TARGET
% of Bryant school campuses connected by sidewalks/trails	Improve Connectivity	Annual % increase	100%
% of residences within a ½ mile to bike/pedestrian facilities, including bike lanes and trails	Improve Connectivity	Annual % increase	100%
Number of crashes involving bikes and pedestrians	Improve Safety	Annual decrease in number of crashes	50% reduction from 2016 levels
Number of fatal crashes involving bike and pedestrians	Improve Safety	Annual decrease in number of fatalities	0 deaths
Number of linear miles of street per square mile	Improve Connectivity	Annual increase in street network density	20 miles/sq. mi.
Miles of trails	Capital Improvements	Annual increase in number of miles	10.5 miles by 2030
Miles of sidewalks	Capital Improvements	Annual increase in number of miles	100 miles by 2030
Miles of bike lanes/bike routes	Capital Improvements	Annual increase in number of miles	18 miles by 2030
% of students walking/biking to school	Improve Health	Annual % increase	25%
Number of marked crosswalks	Improve Safety	Annual increase in number of crosswalks	
Linear feet of street overlain each year	Capital Improvements	Amount as budget allows. Currently need approximately 4 miles per year to for adequate maintenance of system.	~4 miles/year
Acres of land developed in a walkable manner	Improve Walkability	Annual increase	300 acres by 2030
% of overall bike/pedestrian system completed	Capital Improvements	Annual % increase	75% by 2030
% of overall roadway system completed	Capital Improvements	Annual % increase	75% by 2030
% level of community satisfaction with bike/pedestrian system	Resident Satisfaction	Annual % increase	90%
% level of community satisfaction with traffic	Resident Satisfaction	Annual % increase	75%



Section Eight: Plan Map





ORDINANCE NO. 2017-____

AN ORDINANCE TO ESTABLISH POLICIES AND FEES FOR TERMINATION AND RECONNECTION OF WATER AND WASTEWATER SERVICES OF THE CITY OF BRYANT, ARKANSAS

WHEREAS, the City of Bryant receives requests for discontinuing water and wastewater services; and

WHEREAS, on occasion the City of Bryant is forced to terminate water service to customers due to lack of payment; and

WHEREAS, there is a cost to the City of Bryant to have staff terminate and reconnect water service; and

WHEREAS, there is a cost to discontinue and/or resume services; and

WHEREAS, the City of Bryant Water Sewer Advisory Committee has reviewed this policy and made recommendations to the City Council of the City of Bryant for approval.

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

SECTION 1: Termination of Service

A. **Water Disconnect/Water Shut-off.** There will be no fee if the disconnect request is made by the account holder during the business hours of 8 a.m. to 4:30 p.m. and the customer agrees the request can be carried out the next business day. If the customer desires the action to be carried out prior to the next business day, a \$40 express services fee must be remitted and must be requested before 2 p.m. on the day of the request.

B. **Water Disconnect/Shut-off for Lack of Payment on Account.** A water service is subject to disconnect/shut-off by the City of Bryant if payment is not received according to its' published schedule for receipt of payments. A disconnect fee of \$25 will be charged to the active account holder of a service address when service is shut-off for lack of payment.

SECTION 2. Connection/Reconnection of Service

A. **Water Connect/Reconnect.** There will be no fee if the connect/reconnect request is made by the account holder during the business hours of 8 a.m. to 4:30 p.m. and the customer agrees the request can be carried out the next business day. If the customer desires the action to be carried out prior to the next business day, a \$40 express service fee must be remitted and must be requested before 2 p.m. on the day of the request.

B. **Water Reconnect Due to Lack of Payment on Account.** To reconnect water service interrupted for lack of payment, payment for all past due charges must be received. A reconnect fee of \$35.00 will be charged prior to reestablishing service accounts settled during the business hours of 8 a.m. to 2 p.m. that day. If the past due charges are paid after 2 p.m. of a business day, the reconnect will be completed the next business day. If the reconnect is requested to be completed after 2 p.m. on the same business day, a \$40 express services fee must be remitted in addition to the reconnect fee. If a request for reconnect is made after business hours for service and before the next business day, a \$35 reconnect fee and \$40 express services fee will be billed to the customer's account.

SECTION 3. Continuation of Services. If a written request for discontinuation of water service is not submitted to the City of Bryant water billing office, all charges will continue to be billed to the active account holder for the service address. If the water service is not disconnected/shut-off, but the property is vacant, all charges will continue to be billed.

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 resolution which shall remain in full force and effect as if the portion so declared or adjudged or unconstitutional was not originally a part of the ordinance.

SECTION 5. General Repealer

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

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the _____ day of _____, 2017

Jill Dabbs, Mayor

ATTEST:

Approved at to form:

Sue Ashcraft, City Clerk

Richard Chris Madison, Staff Attorney

ORDINANCE NO. 2017-____

AN ORDINANCE AMENDING ORDINANCE NO. 2015-4 REGARDING THE ESTABLISHMENT FOR RATES FOR SERVICES RENDERED BY THE WATER AND WASTEWATER SYSTEM OF THE CITY OF BRYANT, ARKANSAS

WHEREAS, the City of Bryant, Arkansas (the “City”) owns and operates a water and sewer system (the “System”);

WHEREAS, it is necessary for the City to amend rates to address maintenance and replacement cost of residential grinder pumps for customers within the system; and

WHEREAS, the City Council of the City of Bryant wishes to amend Ordinance 2015-4, Section 8.

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

Section 1. Amendment

ORDINANCE NO 2015-4 Section 8 is hereby deleted and replaced in its entirety as follows:

Section 8. Residential Grinder Pumps

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. Severability

The provisions of this Ordinance are separable and if any section, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of the Ordinance.

Section 3. Repealer

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

PASSED AND APPROVED this _____ day of _____, 2017.

Mayor Jill Dabbs

ATTEST:

Sue Ashcraft, City Clerk