

**CITY OF DYER, ARKANSAS**

**RESOLUTION NO. 2021-03-23-01**

A RESOLUTION APPROVING THE 2020 FINAL AMENDED BUDGET FOR THE CITY OF DYER, ARKANSAS.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DYER, ARKANSAS, AS FOLLOWS:

**SECTION 1:** After intense scrutiny, careful consideration, and due diligence, it is the opinion of the majority of the City Council of Dyer, Arkansas, that the 2020 FINAL AMENDED BUDGET proposed by the Mayor meets the requirements as currently determined for the year 2020 and that the current 2020 budget should be amended accordingly.

**SECTION 2:** The Dyer City Council hereby approves the 2020 City of Dyer Final Amended Budget as described in the attached EXHIBIT A.

PASSED AND APPROVED THIS 23<sup>RD</sup> DAY OF MARCH 2021.

APPROVED:

  
\_\_\_\_\_  
MAYOR

ATTESTED:

  
\_\_\_\_\_  
RECORDER/TREASURER

Street Fund

**AMENDED STREET BUDGET 2020**

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
Crawford County:Crawford Count	13,100.65	13,100.65	19,013.00	5,912.35	68.90%
Interest Income	493.04	493.04	0.00	(493.04)	0.00%
Municipal 4 Lane Highway	21,456.99	21,456.99	15,748.00	(5,708.99)	136.25%
Municipal Highway Severance	570.80	570.80	1,753.00	1,182.20	32.56%
Municipal Special Distribution	38,627.78	38,627.78	29,821.00	(8,806.78)	129.53%
Municipal Wholesale Fuel Tax	5,474.33	5,474.33	0.00	(5,474.33)	0.00%
Reimbursement Income	35,736.40	35,736.40	0.00	(35,736.40)	0.00%
<b>Revenue</b>	<b>\$115,459.99</b>	<b>\$115,459.99</b>	<b>\$66,335.00</b>	<b>(\$49,124.99)</b>	
<b>Gross Profit</b>	<b>\$115,459.99</b>	<b>\$115,459.99</b>	<b>\$66,335.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Automobile Expense	0.00	0.00	1,000.00	1,000.00	0.00%
Check Printing Charge	0.00	0.00	100.00	100.00	0.00%
Computer and Internet Expenses	743.36	743.36	500.00	(243.36)	148.67%
Dues and Subscriptions	0.00	0.00	200.00	200.00	0.00%
Equipment Purchases	2,741.99	2,741.99	0.00	(2,741.99)	0.00%
Fuel	2,189.19	2,189.19	2,000.00	(189.19)	109.46%
Health Insurance	3,643.38	3,643.38	6,054.00	2,410.62	60.18%
Insurance - Property & Liabili	756.10	756.10	0.00	(756.10)	0.00%
Insurance - Vehicle	230.25	230.25	200.00	(30.25)	115.13%
Insurance - Worker's Comp	0.00	0.00	650.00	650.00	0.00%
Legal Services	1,718.75	1,718.75	1,875.00	156.25	91.67%
Medical Bill Expense	230.00	230.00	0.00	(230.00)	0.00%
Payroll Taxes	1,735.25	1,735.25	2,438.00	702.75	71.18%
Permit Inspections	1,014.53	1,014.53	0.00	(1,014.53)	0.00%
ReImbursement	20.59	20.59	0.00	(20.59)	0.00%
Repairs & Maint	5,134.35	5,134.35	2,500.00	(2,634.35)	205.37%
Repairs & Maint - Vehicles	1,061.10	1,061.10	0.00	(1,061.10)	0.00%
Salaries	22,036.09	22,036.09	27,218.00	5,181.91	80.96%
Street Loan Payment Expense	19,500.00	19,500.00	18,000.00	(1,500.00)	108.33%
Supplies	6,425.49	6,425.49	0.00	(6,425.49)	0.00%
Supplies - Office Supplies	0.00	0.00	100.00	100.00	0.00%
Utilities - Electric	5,834.56	5,834.56	3,500.00	(2,334.56)	166.70%
<b>Expenses</b>	<b>\$75,014.98</b>	<b>\$75,014.98</b>	<b>\$66,335.00</b>	<b>(\$8,679.98)</b>	
<b>Revenue Less Expenditures</b>	<b>\$40,445.01</b>	<b>\$40,445.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$40,445.01</b>	<b>\$40,445.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Fund Balances</b>					
Beginning Fund Balance	19,953.23	19,953.23	0.00	0.00	0.00%
Net Change in Fund Balance	40,445.01	40,445.01	0.00	0.00	0.00%
Ending Fund Balance	60,398.24	60,398.24	0.00	0.00	0.00%

*Report Options*

Fund: Street Fund

Period: 1/1/2020 to 12/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

3/8/2021

**Street Fund**

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**AMENDED STREET BUDGET 2020**

Budget: Street Fund Budget

<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>NOTES</u>
	\$493.04	
	\$21,456.99	
	\$38,627.78	
	\$5,474.33	
	\$35,736.40	Reimbursement of Sidewalk
	\$101,788.54	
	\$743.36	
	\$2,741.99	
	\$2,189.19	
	\$756.10	
	\$230.25	
	\$230.00	
	\$5,134.35	
	\$19,500.00	
	\$6,425.49	
	\$5,834.56	
	\$43,785.29	

**AMENDED BUDGET ACTUAL**

**NOTES**

General Fund

Amended Budget 2020

Acct	Period		Year-To-Date		Annual Budget		Annual Budget		Annual Budget	
	Actual	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020
	Actual	Actual	Actual	Actual	Actual	Actual	Variance	Variance	Budget	Budget
Revenue	20,000.00	20,000.00	0.00	0.00	(20,000.00)	0.0%				
2017 DC Police Car Loan Revenue	4,333.95	4,333.95	4,208.42	0.00	(125.53)	103.0%				
Act 833 Revenue	33,486.69	33,486.69	0.00	0.00	(33,486.69)	0.0%				
CARES Act Revenue	1,575.00	1,575.00	1,625.00	0.00	50.00	96.9%				
Community Bldg Rent	725.00	725.00	0.00	0.00	(725.00)	0.0%				
Community Building Deposit Fun	43,669.14	43,669.14	13,306.98	0.00	(30,362.16)	328.2%				
Crawford County;Crawford	500.00	500.00	0.00	0.00	(500.00)	0.0%				
Donation	17,736.59	17,736.59	28,269.46	0.00	10,532.87	62.7%				
Franchise Fee	80.00	80.00	0.00	0.00	(80.00)	0.0%				
General Election	461.02	461.02	0.00	0.00	(461.02)	0.0%				
Interest Income	1,818.00	1,818.00	0.00	0.00	(1,818.00)	0.0%				
Miscellaneous Incom	2,014.40	2,014.40	5,272.30	0.00	3,257.90	38.2%				
Permit Income	83.20	83.20	0.00	0.00	(83.20)	0.0%				
Reimbursement Income	37,445.14	37,445.14	35,187.23	0.00	(2,257.91)	106.4%				
State of AR City Sales Tax	118,111.97	118,111.97	104,322.15	0.00	(13,789.82)	113.2%				
State of AR County Sales Tax	10,718.96	10,718.96	1,904.32	0.00	(8,814.64)	562.9%				
State of AR MLM0100	3,242.09	3,242.09	0.00	0.00	(3,242.09)	0.0%				
State Turn Back TPR0400	32,676.47	32,676.47	40,955.87	0.00	8,279.40	79.8%				
Ticket Revenue	24,904.69	24,904.69	0.00	0.00	(24,904.69)	0.0%				
Transfer In	\$353,582.31	\$353,582.31	\$235,051.73	\$235,051.73	\$0.00					
Revenue	\$353,582.31	\$353,582.31	\$235,051.73	\$235,051.73	\$0.00					
Gross Profit	\$353,582.31	\$353,582.31	\$235,051.73	\$235,051.73	\$0.00					

Revenue & Expenditures

4210	\$20,000.00	Police care loan
4180	\$4,333.95	Covid Care Act
4200	\$725.00	
4240	\$43,669.14	
4260	\$500.00	
4100	\$80.00	
4280	\$461.02	
4320	\$1,818.00	
4500	\$2,014.40	
4120	\$83.20	
4360	\$37,445.14	
4020	\$118,111.97	
4040	\$10,718.96	
4060	\$3,242.09	
4080	\$32,676.47	
4160	\$24,904.69	
4900	\$24,904.69	move police fire into general fund acct
	\$299,579.85	

Expenses

6100	552.16	Advertising and Promotion	552.16	0.00	(552.16)	0.0%
6140	0.00	Automobile Expense	0.00	5,000.00	5,000.00	0.0%
6180	1,325.75	Check Printing Charge	1,325.75	500.00	(825.75)	265.2%
6200	54.56	Clothing	54.56	0.00	(54.56)	0.0%
6220	625.00	Community Bldg Deposit Refund	625.00	0.00	(625.00)	0.0%
6240	4,626.63	Community Event	4,626.63	0.00	(4,626.63)	0.0%
6280	2,263.47	Computer and Internet Expenses	2,263.47	1,500.00	(763.47)	150.9%
6300	1,155.66	Continuing Ed	1,155.66	1,000.00	(155.66)	115.6%
6320	83.06	Continuing Ed - Hotel	83.06	500.00	416.94	16.6%
6340	50.00	Continuing Ed - Meals	50.00	500.00	450.00	10.0%
6360	0.00	Continuing Ed - Mileage	0.00	500.00	500.00	0.0%
6380	9,250.00	Council Pay	9,250.00	15,000.00	5,750.00	61.7%
6400	9,320.00	Crawford Jail Fees	9,320.00	12,000.00	2,680.00	77.7%
6420	51.50	Drug Testing	51.50	198.50	147.00	20.6%
6440	5,761.04	Dues and Subscriptions	5,761.04	800.00	(4,961.04)	720.1%
6480	20,607.58	Equipment Purchases	20,607.58	0.00	(20,607.58)	0.0%
6520	1,707.95	Fire Calls & Meetings	1,707.95	2,400.00	692.05	71.2%
6560	4,072.17	Fuel	4,072.17	0.00	(4,072.17)	0.0%
6580	874.39	Fuel - Unit 0734	874.39	0.00	(874.39)	0.0%
6600	730.53	Fuel - Unit 3418	730.53	2,000.00	1,269.47	36.5%
6620	653.42	Fuel - Unit 3980	653.42	2,000.00	1,346.58	32.7%
6640	0.00	Fuel - Unit 7191	0.00	2,000.00	2,000.00	0.0%
6660	137.00	Fuel - Unit 7923	137.00	2,000.00	1,863.00	6.9%
6680	0.00	Hazardous Material Fund	0.00	292.00	292.00	0.0%
6040	13,284.33	Health Insurance	13,284.33	15,922.20	2,637.87	83.4%
6700	7,585.12	Insurance - Property & Liabili	7,585.12	6,000.00	(1,585.12)	126.4%
6720	1,932.19	Insurance - Vehicle	1,932.19	3,250.00	1,317.81	59.5%
6740	5,025.68	Insurance - Worker's Comp	5,025.68	4,000.00	(1,025.68)	125.6%
6800	13,587.50	Legal Services	13,587.50	15,822.00	2,234.50	85.9%
6820	100.00	Licenses	100.00	800.00	700.00	12.5%
6020	5,541.64	Payroll Taxes	5,541.64	17,094.08	11,552.44	32.4%

Amended Budget Actuals

\$20,000.00	Police care loan
\$4,333.95	Covid Care Act
\$33,486.69	
\$725.00	
\$43,669.14	
\$500.00	
\$80.00	
\$461.02	
\$1,818.00	fundraiser and sale of police cars, lexis
\$83.20	
\$37,445.14	
\$118,111.97	
\$10,718.96	
\$3,242.09	
\$24,904.69	move police fire into general fund acct
\$299,579.85	
\$552.16	
\$1,325.75	
\$54.56	
\$625.00	
\$4,626.63	
\$2,263.47	
\$1,155.66	
\$5,761.04	
\$20,607.58	
\$4,072.17	
\$874.39	
\$7,585.12	
\$5,025.68	

General Fund

Amended Budget 2020

6860	Permit Inspections	1,245.00	1,245.00	3,500.00	2,255.00	35.6%	\$3,192.49
	Police Car Loan Expense	3,192.49	3,192.49	0.00	(3,192.49)	0.0%	\$767.96
6880	Professional Fees	767.96	767.96	0.00	(767.96)	0.0%	\$1,959.65
6940	Reimbursement	1,959.65	1,959.65	0.00	(1,959.65)	0.0%	\$468.78
6960	Repairs & Maint	468.78	468.78	0.00	(468.78)	0.0%	\$4,654.46
6980	Repairs & Maint - Buildings	3,130.76	3,130.76	10,000.00	6,869.24	31.3%	\$10,228.61
7000	Repairs & Maint - Vehicles	4,654.46	4,654.46	0.00	(4,654.46)	0.0%	\$4,654.46
6000	Salaries	69,512.61	69,512.61	80,578.59	11,065.98	86.3%	\$10,228.61
7080	Supplies	10,228.61	10,228.61	0.00	(10,228.61)	0.0%	\$2,484.68
7100	Supplies - Office Supplies	2,484.68	2,484.68	800.00	(1,684.68)	310.6%	\$433.42
7120	Supplies - Postage	433.42	433.42	0.00	(433.42)	0.0%	\$23.24
8000	Transfer Out	23.24	23.24	0.00	(23.24)	0.0%	\$1,720.93
7210	Utilities - Cable	1,720.93	1,720.93	0.00	(1,720.93)	0.0%	\$8,063.16
7160	Utilities - Electric	8,063.16	8,063.16	7,289.49	(773.67)	110.6%	\$5,288.69
7180	Utilities - Gas	5,288.69	5,288.69	4,773.70	(514.99)	110.8%	\$9,224.26
7200	Utilities - Telephone	9,224.26	9,224.26	6,958.91	(2,265.35)	132.6%	\$103,039.54
	<b>Expenses</b>	<b>\$233,357.03</b>	<b>\$233,357.03</b>	<b>\$225,030.97</b>	<b>(\$8,326.06)</b>		
	<b>Revenue Less Expenditures</b>	<b>\$120,225.28</b>	<b>\$120,225.28</b>	<b>\$10,020.76</b>	<b>\$0.00</b>		
	<b>Net Change in Fund Balance</b>	<b>\$120,225.28</b>	<b>\$120,225.28</b>	<b>\$10,020.76</b>	<b>\$0.00</b>		

Fund Balances

Beginning Fund Balance	30,123.99	30,123.99	0.00	0.00
Net Change in Fund Balance	120,225.28	120,225.28	10,020.76	0.00
Ending Fund Balance	150,349.27	150,349.27	0.00	0.00

**Water & Sewer Fund**

**AMENDED WATER SEWER BUDGET 2020**

	Current Period Jan 2020 Dec 2020 Actual	Year-To-Date Jan 2020 Dec 2020 Actual	Annual Budget Jan 2020 Dec 2020	Annual Budget Jan 2020 Dec 2020 Variance	Jan 2020 Dec 2020 Percent of Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
Community Bldg Rent	75.00	75.00	0.00	(75.00)	0.00%
Community Building Deposit Fun	50.00	50.00	0.00	(50.00)	0.00%
Interest Income	1,077.80	1,077.80	0.00	(1,077.80)	0.00%
Miscellaneous Incom	260.27	260.27	0.00	(260.27)	0.00%
Reimbursment Income	17,317.54	17,317.54	0.00	(17,317.54)	0.00%
Water Meter Deposit	6,892.23	6,892.23	0.00	(6,892.23)	0.00%
Water Tap Fee	3,391.00	3,391.00	0.00	(3,391.00)	0.00%
Water/Sewer/Sanitation Income	411,538.92	411,538.92	385,470.00	(26,068.92)	106.76%
<b>Revenue</b>	<b>\$440,602.76</b>	<b>\$440,602.76</b>	<b>\$385,470.00</b>	<b>(\$55,132.76)</b>	
<b>Gross Profit</b>	<b>\$440,602.76</b>	<b>\$440,602.76</b>	<b>\$385,470.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Audit Fees	6,345.00	6,345.00	4,500.00	(1,845.00)	141.00%
Automobile Expense	0.00	0.00	5,000.00	5,000.00	0.00%
Bank Service Charges	51.95	51.95	0.00	(51.95)	0.00%
Check Printing Charge	62.30	62.30	500.00	437.70	12.46%
Clothing	0.00	0.00	1,200.00	1,200.00	0.00%
Community Event	0.00	0.00	1,500.00	1,500.00	0.00%
Computer and Internet Expenses	1,486.72	1,486.72	2,500.00	1,013.28	59.47%
Continuing Ed	0.00	0.00	2,000.00	2,000.00	0.00%
Continuing Ed - Hotel	0.00	0.00	1,500.00	1,500.00	0.00%
Continuing Ed - Meals	0.00	0.00	1,000.00	1,000.00	0.00%
Continuing Ed - Mileage	0.00	0.00	350.00	350.00	0.00%
Dues and Subscriptions	2,195.61	2,195.61	1,000.00	(1,195.61)	219.56%
Emergency Sanitation	0.00	0.00	3,500.00	3,500.00	0.00%
Equipment Purchases	0.00	0.00	13,000.00	13,000.00	0.00%
Excise Tax	26,297.00	26,297.00	12,857.00	(13,440.00)	204.53%
Fuel	5,830.20	5,830.20	5,000.00	(830.20)	116.60%
Health Insurance	10,078.53	10,078.53	15,000.00	4,921.47	67.19%
Insurance - Property & Liabili	2,268.30	2,268.30	3,500.00	1,231.70	64.81%
Insurance - Vehicle	1,254.46	1,254.46	2,000.00	745.54	62.72%
Insurance - Worker's Comp	2,791.32	2,791.32	2,458.00	(333.32)	113.56%
Legal Services	3,231.25	3,231.25	3,075.00	(156.25)	105.08%
Licenses	0.00	0.00	2,000.00	2,000.00	0.00%
Payment - USDA	5,376.00	5,376.00	0.00	(5,376.00)	0.00%
Payroll Taxes	7,078.74	7,078.74	8,937.00	1,858.26	79.21%
Professional Fees	3,523.53	3,523.53	1,000.00	(2,523.53)	352.35%
Pumping	0.00	0.00	3,000.00	3,000.00	0.00%
Refunds	122.27	122.27	0.00	(122.27)	0.00%
ReImbursement	2,049.54	2,049.54	0.00	(2,049.54)	0.00%
Repairs & Maint	2,604.67	2,604.67	0.00	(2,604.67)	0.00%
Repairs & Maint - Vehicles	7,069.20	7,069.20	5,000.00	(2,069.20)	141.38%
Returned Checks / Charge Backs	109.26	109.26	0.00	(109.26)	0.00%
Salaries	89,635.35	89,635.35	117,892.00	28,256.65	76.03%
Sanitary Landfill Fees	15,460.64	15,460.64	10,800.00	(4,660.64)	143.15%
Sewer Purchase	51,895.66	51,895.66	52,484.00	588.34	98.88%
Supplies	15,668.98	15,668.98	10,000.00	(5,668.98)	156.69%
Supplies - Office Supplies	0.00	0.00	3,000.00	3,000.00	0.00%
Supplies - Postage	1,500.00	1,500.00	1,500.00	0.00	100.00%
Utilities - Electric	10,357.13	10,357.13	3,500.00	(6,857.13)	295.92%



3/8/2021

**Water & Sewer Fund**

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**AMENDED WATER SEWER BUDGET 2020**

Utilities - Telephone	1,030.76	1,030.76	1,200.00	169.24	85.90%
Waste Water Test Fees	0.00	0.00	650.00	650.00	0.00%
Water Meter Deposit Forfeiture	513.55	513.55	0.00	(513.55)	0.00%
Water Meter Refund	1,127.65	1,127.65	0.00	(1,127.65)	0.00%
Water Purchase	89,393.42	89,393.42	51,575.00	(37,818.42)	173.33%
<b>Expenses</b>	<b>\$366,408.99</b>	<b>\$366,408.99</b>	<b>\$353,978.00</b>	<b>(\$12,430.99)</b>	
<b>Revenue Less Expenditures</b>	<b>\$74,193.77</b>	<b>\$74,193.77</b>	<b>\$31,492.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$74,193.77</b>	<b>\$74,193.77</b>	<b>\$31,492.00</b>	<b>\$0.00</b>	

**Fund Balances**

Beginning Fund Balance	423,572.69	423,572.69	0.00	0.00	0.00%
Net Change in Fund Balance	74,193.77	74,193.77	31,492.00	0.00	0.00%
Ending Fund Balance	497,766.46	497,766.46	0.00	0.00	0.00%

*Report Options*

Fund: Water & Sewer Fund

Period: 1/1/2020 to 12/31/2020

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Water & Sewer Budget

**Amended Budget Actuals**

\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$411,538.92  
\$411,538.92

\$6,345.00  
\$51.95

\$2,195.61

\$26,297.00  
\$5,830.20

\$2,791.32  
\$3,231.25

\$5,376.00

\$3,523.53

\$122.27  
\$2,049.54  
\$2,604.67  
\$7,069.20  
\$109.26

\$15,460.64

\$15,668.98

\$10,357.13

**Amended Budget Actuals**

\$513.55  
\$1,127.65  
\$89,393.42  
  
\$200,118.17