

**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:

ATTESTED:

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
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>          </u>	<b>AMENDED BUDGET ACTUAL</b>	<b>NOTES</b>
<u>          </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	Current		Year-To-Date		Annual Budget		Annual Budget		Amended Budget Actuals	
	Period	Actual	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020
	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Jan 2020	Dec 2020	Percent of Budget	Percent of Budget
<b>Revenue</b>										
2017 DC Police Car Loan Revenue	20,000.00	20,000.00	0.00	0.00	(20,000.00)	0.0%				
Act 833 Revenue	4,333.95	4,333.95	4,208.42	0.00	(125.53)	103.0%			\$20,000.00	Police care loan
CARES Act Revenue	33,486.69	33,486.69	0.00	0.00	(33,486.69)	0.0%			\$4,333.95	
Community Bldg Rent	1,575.00	1,575.00	1,625.00	0.00	50.00	96.9%			\$33,486.69	Covid Cares Act
Community Building Deposit Fun	725.00	725.00	0.00	0.00	(725.00)	0.0%			\$725.00	
Crawford County/Crawford	43,669.14	43,669.14	13,306.98	0.00	(30,362.16)	32.8%			\$43,669.14	
Donation	500.00	500.00	0.00	0.00	(500.00)	0.0%			\$500.00	
Franchise Fee	17,736.59	17,736.59	28,269.46	0.00	10,532.87	62.7%			\$80.00	
General Election	80.00	80.00	0.00	0.00	(80.00)	0.0%			\$461.02	
Interest Income	461.02	461.02	0.00	0.00	(461.02)	0.0%			\$1,818.00	fundraiser and sale of police cars, lexis
Miscellaneous Incom	1,818.00	1,818.00	0.00	0.00	(1,818.00)	0.0%			\$83.20	
Permit Income	2,014.40	2,014.40	5,272.30	0.00	(3,257.90)	38.2%			\$37,445.14	
Reimbursement Income	83.20	83.20	0.00	0.00	(83.20)	0.0%			\$118,111.97	
State of AR City Sales Tax	37,445.14	37,445.14	35,187.23	0.00	(2,257.91)	106.4%			\$10,718.96	
State of AR County Sales Tax	118,111.97	118,111.97	104,322.15	0.00	(13,789.82)	113.2%			\$3,242.09	
State of AR MLM0100	10,718.96	10,718.96	1,904.32	0.00	(8,814.64)	562.9%			\$24,904.69	move police fire into general fund acct
State Turn Back TPR0400	3,242.09	3,242.09	0.00	0.00	(3,242.09)	0.0%			\$299,579.85	
Ticket Revenue	32,676.47	32,676.47	40,955.87	0.00	8,279.40	79.8%				
Transfer In	24,904.69	24,904.69	0.00	0.00	(24,904.69)	0.0%				
<b>Revenue</b>	<b>\$353,582.31</b>	<b>\$353,582.31</b>	<b>\$235,051.73</b>	<b>\$235,051.73</b>	<b>(\$118,530.58)</b>					
<b>Gross Profit</b>	<b>\$353,582.31</b>	<b>\$353,582.31</b>	<b>\$235,051.73</b>	<b>\$235,051.73</b>	<b>\$0.00</b>					

Expenses

6100 Advertising and Promotion	552.16	552.16	0.00	0.00	(552.16)	0.0%				
Automobile Expense	0.00	0.00	5,000.00	0.00	5,000.00	0.0%			\$1,325.75	
Check Printing Charge	1,325.75	1,325.75	500.00	0.00	(825.75)	265.2%			\$54.56	
Clothing	54.56	54.56	0.00	0.00	(54.56)	0.0%			\$625.00	
Community Bldg Deposit Refund	625.00	625.00	0.00	0.00	(625.00)	0.0%			\$2,263.47	
Community Event	4,626.63	4,626.63	0.00	0.00	(4,626.63)	0.0%			\$1,155.66	
Computer and Internet Expenses	2,263.47	2,263.47	1,500.00	0.00	(763.47)	150.9%			\$81.06	
Continuing Ed	1,155.66	1,155.66	1,000.00	0.00	(155.66)	115.6%			\$50.00	
Continuing Ed - Hotel	81.06	81.06	500.00	0.00	418.94	16.6%			\$450.00	
Continuing Ed - Meals	50.00	50.00	500.00	0.00	450.00	10.0%			\$500.00	
Continuing Ed - Mileage	0.00	0.00	500.00	0.00	500.00	0.0%			\$5,750.00	
Council Pay	9,250.00	9,250.00	15,000.00	0.00	5,750.00	61.7%			\$2,680.00	
Crawford Jail Fees	9,320.00	9,320.00	12,000.00	0.00	2,680.00	77.7%			198.50	
Drug Testing	51.50	51.50	250.00	0.00	198.50	20.6%			0.00	
Dues and Subscriptions	5,761.04	5,761.04	800.00	0.00	(4,961.04)	720.1%			\$692.05	
Equipment Purchases	20,607.58	20,607.58	0.00	0.00	(20,607.58)	0.0%			\$4,072.17	
Fire Calls & Meetings	1,707.95	1,707.95	2,400.00	0.00	692.05	71.2%			0.00	
Fuel	4,072.17	4,072.17	0.00	0.00	(4,072.17)	0.0%			0.00	
Fuel - Unit 0734	874.39	874.39	0.00	0.00	(874.39)	0.0%			1,269.47	
Fuel - Unit 3418	730.53	730.53	2,000.00	0.00	1,269.47	36.5%			1,346.58	
Fuel - Unit 3980	653.42	653.42	2,000.00	0.00	2,000.00	0.0%			1,863.00	
Fuel - Unit 7191	0.00	0.00	2,000.00	0.00	2,000.00	0.0%			292.00	
Fuel - Unit 7923	137.00	137.00	2,000.00	0.00	1,863.00	6.9%			2,637.87	
Hazardous Material Fund	0.00	0.00	292.00	0.00	292.00	0.0%			15,922.20	
Health Insurance	13,284.33	13,284.33	15,922.20	0.00	2,637.87	83.4%			6,000.00	
Insurance - Property & Liabili	7,585.12	7,585.12	6,000.00	0.00	(1,585.12)	126.4%			1,317.81	
Insurance - Vehicle	1,932.19	1,932.19	3,250.00	0.00	1,317.81	59.5%			(1,025.66)	
Insurance - Worker's Comp	5,025.68	5,025.68	4,000.00	0.00	(1,025.68)	125.6%			2,234.50	
Legal Services	13,587.50	13,587.50	15,822.00	0.00	2,234.50	85.9%			700.00	
Licenses	100.00	100.00	800.00	0.00	700.00	12.5%			11,552.44	
Payroll Taxes	5,541.64	5,541.64	17,094.08	0.00	11,552.44	32.4%				

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
6880	Police Car Loan Expense	3,192.49	3,192.49	0.00	(3,192.49)	0.0%	\$767.96
6940	Professional Fees	767.96	767.96	0.00	(767.96)	0.0%	\$1,959.65
6960	Reimbursement	1,959.65	1,959.65	0.00	(1,959.65)	0.0%	\$468.78
6980	Repairs & Maint	468.78	468.78	0.00	(468.78)	0.0%	\$4,654.46
7000	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%	\$2,484.68
7080	Salaries	69,512.61	69,512.61	80,578.59	11,065.98	86.3%	\$433.42
7100	Supplies	10,228.61	10,228.61	0.00	(10,228.61)	0.0%	\$23.24
7100	Supplies - Office Supplies	2,484.68	2,484.68	800.00	(1,684.68)	0.0%	\$1,720.93
7120	Supplies - Postage	433.42	433.42	0.00	(433.42)	0.0%	\$8,063.16
8000	Transfer Out	23.24	23.24	0.00	(23.24)	0.0%	\$5,288.69
7210	Utilities - Cable	1,720.93	1,720.93	0.00	(1,720.93)	0.0%	\$9,224.26
7160	Utilities - Electric	8,063.16	8,063.16	7,289.49	(773.67)	110.6%	\$103,039.54
7180	Utilities - Gas	5,288.69	5,288.69	4,773.70	(514.99)	110.8%	\$103,039.54
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	0.00	0.00	0.0%
Net Change in Fund Balance	120,225.28	10,020.76	0.00	0.0%
Ending Fund Balance	150,349.27	10,020.76	0.00	0.0%

**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%
Reimbursement 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