

**CITY OF DYER, ARKANSAS**

**RESOLUTION NO. 2020-01-28-02**

A RESOLUTION APPROVING THE 2020 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 City Council of Dyer, Arkansas, that the 2020 Budget proposed by the Mayor meets the requirements as currently determined for the year 2020 and that the budget should be adopted accordingly.

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

PASSED AND APPROVED THIS 28<sup>th</sup> DAY OF January 2020.

APPROVED:

ATTESTED:

Bud Moore  
MAYOR

Jim Hubbard  
RECORDER/TREASURER

**General Fund Budget**  
**General Fund**

	Budget
	1/1/2020
	1/31/2020
<b>- Revenue</b>	
4020 - State of AR City Sales Tax	35,187.23
4040 - State of AR County Sales Tax	104,322.15
4060 - State of AR MLM0100	1,904.32
4100 - Franchise Fee	28,269.46
4120 - Permit Income	5,272.30
4160 - Ticket Revenue	40,955.87
4180 - Community Bldg Rent	1,625.00
4210 - Act 833 Revenue	4,208.42
4240 - Crawford County:Crawford Count	13,306.98
<b>Revenue Total</b>	<b>235,051.73</b>
<b>- Expenses</b>	
6000 - Salaries	80,578.59
6020 - Payroll Taxes	17,094.08
6040 - Health Insurance	15,922.20
6140 - Automobile Expense	5,000.00
6180 - Check Printing Charge	500.00
6280 - Computer and Internet Expenses	1,500.00
6380 - Council Pay	15,000.00
6440 - Dues and Subscriptions	800.00
6700 - Insurance - Property & Liabili	6,000.00
6720 - Insurance - Vehicle	3,250.00
6740 - Insurance - Worker's Comp	4,000.00
6800 - Legal Services	15,822.00
6820 - Licenses	800.00
6980 - Repairs & Maint - Buildings	10,000.00
6600 - Fuel - Unit 3418	2,000.00
6620 - Fuel - Unit 3980	2,000.00
6640 - Fuel - Unit 7191	2,000.00
6660 - Fuel - Unit 7923	2,000.00
7100 - Supplies - Office Supplies	800.00
7160 - Utilities - Electric	7,289.49
7180 - Utilities - Gas	4,773.70
7200 - Utilities - Telephone	6,958.91
6300 - Continuing Ed	1,000.00
6320 - Continuing Ed - Hotel	500.00
6340 - Continuing Ed - Meals	500.00
6360 - Continuing Ed - Mileage	500.00
6400 - Crawford Jail Fees	12,000.00
6420 - Drug Testing	250.00
6520 - Fire Calls & Meetings	2,400.00
6680 - Hazardous Material Fund	292.00
6860 - Permit Inspections	3,500.00
<b>Expenses Total</b>	<b>225,030.97</b>
<b>- Assets</b>	
1000 - General Fund Checking	10,020.76
<b>Assets Total</b>	<b>10,020.76</b>

**Street Fund Budget**  
**Street Fund**

	Budget
	1/1/2020
	1/31/2020
<b>- Revenue</b>	
4061 - Municipal 4 Lane Highway	15,748
4062 - Municipal Highway Severance	1,753
4063 - Municipal Special Distribution	29,821
4240 - Crawford County:Crawford Count	19,013
<b>Revenue Total</b>	<b>66,335</b>
<b>- Expenses</b>	
6000 - Salaries	28,855
6020 - Payroll Taxes	2,438
6040 - Health Insurance	6,054
6140 - Automobile Expense	1,000
6180 - Check Printing Charge	100
6280 - Computer and Internet Expenses	500
6440 - Dues and Subscriptions	200
6720 - Insurance - Vehicle	200
6740 - Insurance - Worker's Comp	650
6800 - Legal Services	1,875
6960 - Repairs & Maint	5,000
6560 - Fuel	4,000
7100 - Supplies - Office Supplies	100
7160 - Utilities - Electric	4,500
6480 - Equipment Purchases	10,000
<b>Expenses Total</b>	<b>65,472</b>
<b>Assets</b>	
1040 - Street Fund Checking	863
<b>Assets Total</b>	<b>863</b>

# Water & Sewer Budget

## Water & Sewer Fund

	Budget
	1/1/2020
	1/31/2020
<b>Revenue</b>	
4460 - Water/Sewer/Sanitation Income	385,470
<b>Revenue Total</b>	<b>385,470</b>
<b>Expenses</b>	
6000 - Salaries	152,239
6020 - Payroll Taxes	8,937
6040 - Health Insurance	15,000
6120 - Audit Fees	4,500
6140 - Automobile Expense	5,000
6180 - Check Printing Charge	500
6280 - Computer and Internet Expenses	2,500
6440 - Dues and Subscriptions	1,000
6700 - Insurance - Property & Liabili	3,500
6720 - Insurance - Vehicle	2,000
6740 - Insurance - Worker's Comp	2,458
6800 - Legal Services	3,075
6820 - Licenses	2,000
6880 - Professional Fees	1,000
7000 - Repairs & Maint - Vehicles	5,000
6560 - Fuel	5,000
7100 - Supplies - Office Supplies	3,000
7120 - Supplies - Postage	1,500
7160 - Utilities - Electric	3,500
7200 - Utilities - Telephone	1,200
6200 - Clothing	1,200
6240 - Community Event	1,500
6300 - Continuing Ed	2,000
6320 - Continuing Ed - Hotel	1,500
6340 - Continuing Ed - Meals	1,000
6360 - Continuing Ed - Mileage	350
6460 - Emergency Sanitation	3,500
6480 - Equipment Purchases	13,000
6500 - Excise Tax	12,857
6900 - Pumping	3,000
7040 - Sanitary Landfill Fees	10,800
7060 - Sewer Purchase	52,484
7220 - Waste Water Test Fees	650
7280 - Water Purchase	51,575
<b>Expenses Total</b>	<b>378,325</b>
<b>Assets</b>	
1050 - Water Operations	7,145
<b>Assets Total</b>	<b>7,145</b>

Statement of Revenue and Expenditures

	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2020
	Jan 2020	Jan 2020	Jan 2020	Jan 2020	Dec 2020
	Actual	Actual	Dec 2020	Dec 2020	Percent of Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
Act 833 Revenue	0.00	0.00	4,208.42	4,208.42	0.00%
Community Bldg Rent	0.00	0.00	1,625.00	1,625.00	0.00%
Crawford County:Crawford Count	0.00	0.00	13,306.98	13,306.98	0.00%
Franchise Fee	10,770.86	10,770.86	28,269.46	17,498.60	38.10%
Interest Income	10.06	10.06	0.00	(10.06)	0.00%
Permit Income	0.00	0.00	5,272.30	5,272.30	0.00%
State of AR City Sales Tax	0.00	0.00	35,187.23	35,187.23	0.00%
State of AR County Sales Tax	0.00	0.00	104,322.15	104,322.15	0.00%
State of AR MLM0100	0.00	0.00	1,904.32	1,904.32	0.00%
State Turn Back	1,877.69	1,877.69	0.00	(1,877.69)	0.00%
Ticket Revenue	2,121.66	2,121.66	40,955.87	38,834.21	5.18%
<b>Revenue</b>	<b>\$14,780.27</b>	<b>\$14,780.27</b>	<b>\$235,051.73</b>	<b>\$220,271.46</b>	
<b>Gross Profit</b>	<b>\$14,780.27</b>	<b>\$14,780.27</b>	<b>\$235,051.73</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Automobile Expense	0.00	0.00	5,000.00	5,000.00	0.00%
Check Printing Charge	0.00	0.00	500.00	500.00	0.00%
Clothing	75.90	75.90	0.00	(75.90)	0.00%
Community Bldg Deposit Refund	100.00	100.00	0.00	(100.00)	0.00%
Computer and Internet Expenses	109.74	109.74	1,500.00	1,390.26	7.32%
Continuing Ed	0.00	0.00	1,000.00	1,000.00	0.00%
Continuing Ed - Hotel	0.00	0.00	500.00	500.00	0.00%
Continuing Ed - Meals	0.00	0.00	500.00	500.00	0.00%
Continuing Ed - Mileage	0.00	0.00	500.00	500.00	0.00%
Council Pay	0.00	0.00	15,000.00	15,000.00	0.00%
Crawford Jail Fees	0.00	0.00	12,000.00	12,000.00	0.00%
Drug Testing	0.00	0.00	250.00	250.00	0.00%
Dues and Subscriptions	380.06	380.06	800.00	419.94	47.51%
Fire Calls & Meetings	1,160.00	1,160.00	2,400.00	1,240.00	48.33%
Fuel - Unit 3418	0.00	0.00	2,000.00	2,000.00	0.00%
Fuel - Unit 3980	0.00	0.00	2,000.00	2,000.00	0.00%
Fuel - Unit 7191	0.00	0.00	2,000.00	2,000.00	0.00%
Fuel - Unit 7923	0.00	0.00	2,000.00	2,000.00	0.00%
Hazardous Material Fund	0.00	0.00	292.00	292.00	0.00%
Health Insurance	1,638.12	1,638.12	15,922.20	14,284.08	10.29%
Insurance - Property & Liabili	0.00	0.00	6,000.00	6,000.00	0.00%
Insurance - Vehicle	0.00	0.00	3,250.00	3,250.00	0.00%
Insurance - Worker's Comp	3,630.00	3,630.00	4,000.00	370.00	90.75%
Legal Services	0.00	0.00	15,822.00	15,822.00	0.00%
Licenses	0.00	0.00	800.00	800.00	0.00%
Payroll Taxes	440.75	440.75	0.00	(440.75)	0.00%
Payroll Taxes	0.00	0.00	17,094.08	17,094.08	0.00%
Permit Inspections	495.00	495.00	3,500.00	3,005.00	14.14%
ReImbursement	39.66	39.66	0.00	(39.66)	0.00%
Repairs & Maint - Buildings	131.93	131.93	10,000.00	9,868.07	1.32%
Repairs & Maint - Vehicles	903.97	903.97	0.00	(903.97)	0.00%
Salaries	4,237.67	4,237.67	0.00	(4,237.67)	0.00%
Salaries	1,056.05	1,056.05	80,578.59	79,522.54	1.31%
Supplies	661.54	661.54	0.00	(661.54)	0.00%
Supplies - Office Supplies	0.00	0.00	800.00	800.00	0.00%
Utilities - Electric	565.79	565.79	7,289.49	6,723.70	7.76%

**General Fund**  
**Statement of Revenue and Expenditures**

	<b>Current Period</b>	<b>Year-To-Date</b>	<b>Annual Budget</b>	<b>Jan 2020</b>	
	<b>Jan 2020</b>	<b>Jan 2020</b>	<b>Jan 2020</b>	<b>Jan 2020</b>	<b>Dec 2020</b>
	<b>Actual</b>	<b>Actual</b>	<b>Dec 2020</b>	<b>Dec 2020</b>	<b>Percent of Budget</b>
Utilities - Gas	937.76	937.76	4,773.70	3,835.94	19.64%
Utilities - Telephone	405.22	405.22	6,958.91	6,553.69	5.82%
<b>Expenses</b>	<b>\$16,969.16</b>	<b>\$16,969.16</b>	<b>\$225,030.97</b>	<b>\$208,061.81</b>	
<b>Revenue Less Expenditures</b>	<b>(\$2,188.89)</b>	<b>(\$2,188.89)</b>	<b>\$10,020.76</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$2,188.89)</b>	<b>(\$2,188.89)</b>	<b>\$10,020.76</b>	<b>\$0.00</b>	

*Report Options*

Fund: General Fund

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

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: General Fund Budget

Display Fund Balance Section: No

Statement of Revenue and Expenditures

	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2020
	Jan 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Jan 2020	Jan 2020	Jan 2020	Dec 2020	Percent of
	Actual	Actual	Dec 2020	Variance	Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
Crawford County:Crawford Count	0.00	0.00	19,013.00	19,013.00	0.00%
Interest Income	11.09	11.09	0.00	(11.09)	0.00%
Municipal 4 Lane Highway	1,859.78	1,859.78	15,748.00	13,888.22	11.81%
Municipal Highway Severance	72.35	72.35	1,753.00	1,680.65	4.13%
Municipal Special Distribution	3,645.02	3,645.02	29,821.00	26,175.98	12.22%
Municipal Wholesale Fuel Tax	522.07	522.07	0.00	(522.07)	0.00%
<b>Revenue</b>	<b>\$6,110.31</b>	<b>\$6,110.31</b>	<b>\$66,335.00</b>	<b>\$60,224.69</b>	
<b>Gross Profit</b>	<b>\$6,110.31</b>	<b>\$6,110.31</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	0.00	0.00	500.00	500.00	0.00%
Dues and Subscriptions	0.00	0.00	200.00	200.00	0.00%
Equipment Purchases	0.00	0.00	10,000.00	10,000.00	0.00%
Fuel	0.00	0.00	4,000.00	4,000.00	0.00%
Health Insurance	738.12	738.12	6,054.00	5,315.88	12.19%
Insurance - Vehicle	0.00	0.00	200.00	200.00	0.00%
Insurance - Worker's Comp	0.00	0.00	650.00	650.00	0.00%
Legal Services	0.00	0.00	1,875.00	1,875.00	0.00%
Loan Payment Expense	3,000.00	3,000.00	0.00	(3,000.00)	0.00%
Payroll Taxes	139.07	139.07	0.00	(139.07)	0.00%
Payroll Taxes	0.00	0.00	2,438.00	2,438.00	0.00%
Permit Inspections	14.53	14.53	0.00	(14.53)	0.00%
Repairs & Maint	0.00	0.00	5,000.00	5,000.00	0.00%
Salaries	153.81	153.81	0.00	(153.81)	0.00%
Salaries	1,493.05	1,493.05	28,855.00	27,361.95	5.17%
Supplies - Office Supplies	0.00	0.00	100.00	100.00	0.00%
Utilities - Electric	438.78	438.78	4,500.00	4,061.22	9.75%
<b>Expenses</b>	<b>\$5,977.36</b>	<b>\$5,977.36</b>	<b>\$65,472.00</b>	<b>\$59,494.64</b>	
<b>Revenue Less Expenditures</b>	<b>\$132.95</b>	<b>\$132.95</b>	<b>\$863.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$132.95</b>	<b>\$132.95</b>	<b>\$863.00</b>	<b>\$0.00</b>	

Report Options

Fund: Street Fund  
 Period: 1/1/2020 to 1/31/2020  
 Detail Level: Level 1 Accounts  
 Display Account Categories: No  
 Display Subtotals: No  
 Revenue Reporting Method: Budget - Actual  
 Expense Reporting Method: Budget - Actual  
 Budget: Street Fund Budget  
 Display Fund Balance Section: No

## Water & Sewer Fund

### Statement of Revenue and Expenditures

	Current Period	Year-To-Date	Annual Budget		Jan 2020
	Jan 2020	Jan 2020	Annual Budget	Jan 2020	Dec 2020
	Jan 2020	Jan 2020	Jan 2020	Dec 2020	Percent of
	Actual	Actual	Dec 2020	Variance	Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
Water Meter Deposit	375.00	375.00	0.00	(375.00)	0.00%
Water/Sewer/Sanitation Income	0.00	0.00	385,470.00	385,470.00	0.00%
<b>Revenue</b>	<b>\$375.00</b>	<b>\$375.00</b>	<b>\$385,470.00</b>	<b>\$385,095.00</b>	
<b>Gross Profit</b>	<b>\$375.00</b>	<b>\$375.00</b>	<b>\$385,470.00</b>	<b>\$0.00</b>	
<b>Expenses</b>					
Audit Fees	1,700.00	1,700.00	4,500.00	2,800.00	37.78%
Automobile Expense	0.00	0.00	5,000.00	5,000.00	0.00%
Check Printing Charge	0.00	0.00	500.00	500.00	0.00%
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	0.00	0.00	2,500.00	2,500.00	0.00%
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	0.00	0.00	1,000.00	1,000.00	0.00%
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	1,396.00	1,396.00	12,857.00	11,461.00	10.86%
Fuel	0.00	0.00	5,000.00	5,000.00	0.00%
Health Insurance	0.00	0.00	15,000.00	15,000.00	0.00%
Insurance - Property & Liabili	0.00	0.00	3,500.00	3,500.00	0.00%
Insurance - Vehicle	0.00	0.00	2,000.00	2,000.00	0.00%
Insurance - Worker's Comp	0.00	0.00	2,458.00	2,458.00	0.00%
Legal Services	0.00	0.00	3,075.00	3,075.00	0.00%
Licenses	0.00	0.00	2,000.00	2,000.00	0.00%
Payroll Taxes	556.62	556.62	0.00	(556.62)	0.00%
Payroll Taxes	0.00	0.00	8,937.00	8,937.00	0.00%
Professional Fees	175.00	175.00	1,000.00	825.00	17.50%
Pumping	0.00	0.00	3,000.00	3,000.00	0.00%
Repairs & Maint - Vehicles	0.00	0.00	5,000.00	5,000.00	0.00%
Salaries	850.90	850.90	0.00	(850.90)	0.00%
Salaries	5,732.95	5,732.95	152,239.00	146,506.05	3.77%
Sanitary Landfill Fees	0.00	0.00	10,800.00	10,800.00	0.00%
Sewer Purchase	5,949.72	5,949.72	52,484.00	46,534.28	11.34%
Supplies	1,298.46	1,298.46	0.00	(1,298.46)	0.00%
Supplies - Office Supplies	0.00	0.00	3,000.00	3,000.00	0.00%
Supplies - Postage	0.00	0.00	1,500.00	1,500.00	0.00%
Utilities - Electric	763.28	763.28	3,500.00	2,736.72	21.81%
Utilities - Telephone	0.00	0.00	1,200.00	1,200.00	0.00%
Waste Water Test Fees	0.00	0.00	650.00	650.00	0.00%
Water Purchase	6,414.80	6,414.80	51,575.00	45,160.20	12.44%
<b>Expenses</b>	<b>\$24,837.73</b>	<b>\$24,837.73</b>	<b>\$378,325.00</b>	<b>\$353,487.27</b>	
<b>Revenue Less Expenditures</b>	<b>(\$24,462.73)</b>	<b>(\$24,462.73)</b>	<b>\$7,145.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>	<b>(\$24,462.73)</b>	<b>(\$24,462.73)</b>	<b>\$7,145.00</b>	<b>\$0.00</b>	

*Report Options*

Fund: Water & Sewer Fund  
 Period: 1/1/2020 to 1/31/2020  
 Detail Level: Level 1 Accounts

**Water & Sewer Fund**  
**Statement of Revenue and Expenditures**

Display Account Categories: No  
Display Subtotals: No  
Revenue Reporting Method: Budget - Actual  
Expense Reporting Method: Budget - Actual  
Budget: Water & Sewer Budget  
Display Fund Balance Section: No