

City of Highland
Regular Council Meeting
Date January 08, 2019

- 1) Determination of Quorum
- 2) Roll Call
- 3) Welcome Guests
- 4) Pledge of Allegiance to the Flag of our Country
- 5) Moment of Silence
- 6) Approval of Agenda of January 08, 2018 & Minutes of December 11, 2018
- 7) Reports
 1. Fire Department
 2. Police Department
 3. Street Department
 4. Sewer Department
 5. Code Enforcement
 6. Planning and Zoning-did not meet
 7. Airport - no report
 8. Tri-County Solid Waste
 9. Recorder/Treasurer Reports
- 8) **Unfinished Business – None**
- 9) **New Business**
 - (1) Adoption of Agenda Format
 - (2) Resolution 19-03 A Resolution Establishing The Procedural Rules
 - (3) Resolution 19-04 Amend 2018 Budget
 - (4) Fire Department – fulltime employee
 - (5) Committee Members:
 1. Public Safety
 2. Parks
 3. Finance
- 8) **Council Member Comments**
- 9) **Guest Comments**
- 10) **Calendar & Announcements**
 1. Winter Conference January 16-18
 2. Monday January 21st City Hall closed for Martin Luther King
 3. Tuesday, February 5th Planning & Zoning at 5:30
 4. Tuesday, February 12 Council Meeting - 6:00
 5. Monday, February 18th City Hall closed for President Day

Adjournment

December 11, 2018
Regular Meeting
6:00 o'clock P.M.
City of Highland Council Chambers
1662 Hwy 62-412, Highland, Arkansas

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Mayor Truitt declared that there was a quorum and called the regular meeting of the Highland City Council scheduled Tuesday, December 11, 2018 to order at 6:00 PM.

Recorder/Treasurer Mary Ruth Wiles called the roll and the following council members answered to their names: Jack Kimbrell, Ernest Joe Black, Ty Casey, Randy Hutchison, Melody Brink, Kenneth Massey, Dennis Burton, Mary Jo Morris

Also, present Police Chief Shane, Fire Chief Kal Dienst, Public Works Supervisor Robert Monroe, City Attorney Jon Abele and other Guests.

The meeting commenced with the Pledge of Allegiance to the Flag of our Country and a Moment of Silence.

Mayor Truitt asked for approval of the agenda of December 11, 2018 and minutes November 20, 2018. Council Member Dennis Burton made a motion to accept the agenda of December 11, 2018 and November 20, 2018 Council Member Joe Black seconded the motion and it passed with a vote as follows:

Vote Aye: Morris, Hutchinson, Burton, Casey, Brink, Black, Massey, Kimbrell
Vote Nay: None

The motion carried was approved with 8 yea's - 0 nay's

Mayor Truitt presented plaques of appreciation to Council Member Jack Kimbrell, Joe Black and Melody Brink for their service to city of highland.

Reports **All reports are part of Council Packet**

Fire Department – Fire Chief Dienst reviewed his report.

Police Department – Police Chief Russell reviewed his report.

Street, Sewer, Code Enforcement-. Public Works Supervisor Robert Monroe review his reports

Tri-County Solid Waste Report – report attached

Airport Commission Report – report attached

Recorder/Treasurer Financial Report- Recorder/Treasurer Wiles review the financial reports.

Unfinished Business - None

New Business

Resolution 19-01 A Resolution Adopting the 2019 Budget

Council Member Dennis Burton made a motion to approve Resolution 19-01. Council Member Jack Kimbrell seconded the motion and passed with a vote as follows:

Vote Aye: Hutchinson, Burton, Casey, Brink, Black, Massey, Kimbrell, Morris
Vote Nay: None

The motion carried was approved with 8 yea's - 0 nay's

Resolution 19-02 A Resolution Adopting the Salary 2019 Budget

Council Member Dennis Burton made a motion to approve Resolution 19-02. Council Member Joe Black seconded the motion and passed with a vote as follows:

Vote Aye: Burton, Casey, Brink, Black, Massey, Kimbrell, Morris, Hutchinson
Vote Nay: None

The motion carried was approved with 8 yea's - 0 nay's

Calendar & Announcements

1. December 24 & 25 Closed for Christmas
2. Tuesday January 1, 2019 Closed
3. Planning and Zoning will not meet
4. Tuesday, January 08, Council meeting at 6:00

ADJOURNMENT:

With no new business brought before the council, Council Member Randy Hutchison made a motion to adjourn. Council Member Melody Brink seconded the motion, and there being no objection, the meeting adjourned at 7:00 PM

Submitted by Mary Ruth Wiles, Recorder/Treasurer

PASSED and APPROVED THIS _____ DAY OF _____, 2019

APPROVED:

ATTEST:

Russell Truitt, Mayor

Mary Ruth Wiles, Recorder/Treasurer

(City Seal)

Highland Fire Dept.

Highland, AR

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Minor Incident Types by Month for Year

Year: 2018

INCIDENT TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	SUM
Accident, potential accident			1	1									2
Combustible/flammable spills & leaks						1					1		2
Dispatched and canceled en route								1			1	2	4
Electrical wiring/equipment problem											1		1
Emergency medical service (EMS) Incident	4	3		1	1		2	2		4	2		19
Extrication, rescue								1					1
HazMat release investigation w/no HazMat								1					1
Medical assist	5	5	5	10	7	11	8	8	9	9	5	8	90
Mobile property (vehicle) fire						1							1
Natural vegetation fire		3	1		3	1					1	1	10
Outside rubbish fire	1												1
Public service assistance		3	1	2	1	1	2	1	5	9	7	2	34
Search for lost person										1			1
Special outside fire							1						1
Steam, other gas mistaken for smoke					1			3	1		1		6
Structure Fire		2		1	1			1	1	1	1	2	10
Unauthorized burning							1	1					2
Wrong location, no emergency found								1		1			2
Total	10	16	8	15	14	15	14	20	16	25	20	15	188

Only REVIEWED incidents included

Highland Police Dept. Activity Report Dec 7 thru Jan 3

911 Dispatches	55
Citations	31
Accidents	5
Animal Complaints	1
Cases	8
Felony Cases	4
Arrests	7

Hours: 3 Fulltime Shift

4 Part-Times Used

Mileage	2010	2012	Truck2	Dura1	Dura2
	138519	126538	53648	4598	5736
	139178	128626	55360	5188	7900
Totals	659	2088	1712	590	2164

Report for Date January 2018

Council Meeting

Highland Street Department Report

Roads

Graveled	2
Gravel (loads)	4
Cold Patch	
Roads Mowed	
Roads Graded	3
Approx. Miles	1.2
Culverts	
Leaf Vac (loads)	
Vac. Roads	
Trash Cleanup	1
Signs Installed	

Equipment Miles

Ford #01	
Ford #10	914
Chevy #11	23
Ford #12	
Dodge #2	1460
Dump Truck #13	24
Dump Truck #14	41
Chipper Hrs.	
New Grader Hrs	2
Backhoe Hrs. #18	5
Excavator Hrs.	7
New Holland Tractor-	1

Work Detail:

Replaced Front Driveshaft on Ford #10

Salted and Chipped Roads

Burned Brush Piles

Report for January 2018
Council Meeting

Highland Sewer Department January 2018 Report

Sewer Calls	16
Sewer Inspection	
Waste Sludge	2
Check Valve	
Installed Risers	
Pulled Pump	1
Locate Sewer Pipes	11
New System	1
New Sewer Line	

Work Detail:

Replaced Valve on Tank 100 Valleyheart
Worked at Lift Station- High School- Middle School
Emptied Sludge Mate and Cleaned
Had Control Panel Worked On At High School
Removed Controls at House that Burned

City of Highland

Code Enforcement Report

February 2018

Code Enforcement January 2019

Building Permits: Jimmy and Pam Fair- Body Shop

Karla Shoemake- Home

Site Inspection:- Foundation at Jimmy and Pam Fairs

Electric Inspection:-

Framing Inspection:

Inspection/Cleanup

Notes:

Tri-County Solid Waste Disposal Authority ♦♦♦
500 Landfill Road • Cherokee Village AR 72529
Telephone 870-994-3020

MINUTES OF THE EXECUTIVE BOARD MEETING, December 19, 2018

The meeting was called to order at 9:30 AM. Those in attendance were: Mayor Russell Truitt (Highland), Sharp Co Judge Gene Moore, IZARD County Judge Eric Smith, David Webb (Cherokee Village SID), Lawrence Scott (Hardy), Katherine Wray and Peggy Long, Treasurer.

Minutes of the previous meeting were approved as written.

The financial report for the month of November: We had income of \$1,997.40 from the sale of recycled materials, \$540.00 from Customer Collections, \$850.00 from Cherokee Village, \$1,000.00 from Fulton County, \$375.00 from Horseshoe Bend, \$1,000.00 from IZARD County and \$.06 cents in interest income. For a total income of \$5,762.40. We had expenses of \$5,920.66. This gives us a monthly ending balance of \$1,291.87. The financial report was approved as written.

We sold the 2008 Ford P/U at the auction and received \$3,850.00. This money will be given to Fulton Co to reimburse them for the 25% we owe on the new 2018 Dodge Ram 2500 that was purchased with a grant. We will still owe Fulton Co \$1,315.96 for the new truck. Also we have to pay \$1062.00 to Travelers Ins for our workmen's compensation coverage premium by 12/25/18 or it will be cancelled. A motion was made and approved to get a draw from our line of credit at FNBC in the amount of \$2500.00 to pay for the balance due to Fulton Co and the insurance premiums. Now that the new truck has been purchased the remainder of that Grant can be changed over to funding for the Repair/Maintenance for the center. The failure to turn in a grant request for Repair/Maintenance has caused a huge financial hardship on the center and the changeover on the truck will help with some of that issue. Peggy Long will also send out 1st Quarter bills to the cities and counties next week so we can get some money to operate on in January.

Brian Watson, Manager said he sent out a load of cardboard Monday, December 17th and he thinks we are still owed for a load of plastic that was sent out. Brian also stated the overhead door got damaged again and would not roll up or down very well and also one of the baler's is not working thinks it could be the hydraulic pump. The Chevy box truck still needs an alignment and the Ford box truck is still at Mark Martin Chevrolet waiting to be repaired. A motion was made to go ahead and get the alignment done on the Chevy box truck because it is ruining the tires but the repairs on the garage door and baler will have to wait until we have funds available. He said he is behind because he is not getting the inmates from Sharp County like before but Peggy Long talked to Arkansas Community Corrections about getting on their list for community service workers so hopefully we will get some help with that situation soon.

David Webb said that FNBC needed another name on the line of credit due to the resignation of Jean Pace from the board. It was decided that Peggy Long would be added.

With no other business the meeting was adjourned.

The next meeting will be January 16th, 2019 at 9:30 AM at the recycling center.

Respectfully Submitted,

Peggy Long, Treasurer/Secretary

December 31, 2018

Acct #	Bank	Fund Name	November	December	Change
1000	FNB	GENERAL	35,761.63	33,868.17	(1,893.46)
1001	1st Community	Reserve Acct	<u>113,137.28</u>	<u>113,180.52</u>	<u>43.24</u>
1002		Petty Cash	50.00	50.00	-
1010	1st Community	Fire Act 833	8,080.85	10,792.86	2,712.01
1700		Accounts Rec	1,733.71	1,711.64	(22.07)
					-
					-
		TOTALS	158,763.47	159,603.19	839.72
		<i>Street Fund</i>			
1211	FNB	STREETS	605.56	296.74	(308.82)
1212	1st Community	Street Aid	43,148.95	45,187.26	2,038.31
		TOTALS	43,754.51	45,484.00	1,729.49
		<u>OTHER FUND ACCOUNTS</u>			
1008	FNB	DIRECT DEPOSIT	1.00	1.00	-
1005	Centennial	Payroll Account	144.52	838.45	693.93
		<i>1st Community S/F/P Account</i>			
1338	1st Community	Money Market	26,256.88	24,839.23	(1,417.65)
					-
					-
					-
		TOTALS	26,256.88	24,839.23	(1,417.65)
		<i>Sewer Revenue & O&M Fund</i>			
1330	Centennial	Sewer - O & M Acct	2,961.34	3,712.64	751.30
1336	1st Community	Depr/Dept	105.89	105.89	-
1337	1st Community	CD	76,411.41	76,504.99	93.58
		TOTALS	79,478.64	80,323.52	844.88
				311,089.39	
			LAST MONTHS	308,399.02	2,690.37

Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond									
m	p	Sales Tax before Rebate	Claim Rebate Total	General Fund 1%	Street, Fire, Police .50%		TOTAL 2018	change from previous year	
11	1	23,376.74		15,584.49	7,792.25		23,376.74	-680.27	
12	2	23,918.37		15,945.58	7,972.79		23,918.37	-547.54	
1	3	20,997.05		13,998.03	6,999.02		20,997.05	-1,915.89	
2	4	23,442.47		15,628.31	7,814.16		23,442.47	439.93	Pill Box In-Out
3	5	29,128.17		19,418.78	9,709.39		29,128.17	243.14	
4	6	26,899.38		17,932.92	8,966.46		26,899.38	200.55	
5	7	28,442.96		18,961.97	9,480.99		28,442.96	2,020.99	
6	8	28,450.04		18,966.69	9,483.35		28,450.04	-53.34	
7	9	24,931.47		16,620.98	8,310.49		24,931.47	-3,979.45	
8	10	25,201.51		16,801.01	8,400.50		25,201.51	-740.27	
9	11	25,697.95		17,131.97	8,565.98		25,697.95	-2,254.44	
10	12	19,741.07		13,160.71	6,580.36		19,741.07	-4,285.21	
		300,227.18		200,151.45	100,075.73		300,227.18	-11,551.80	
		2005	2006	2007	2008	2009	2010	2011	2012
11	1	29,147.30	30,100.56	40,844.73	27,994.43	29,661.05	27,844.40	23,896.58	25,996.79
12	2	26,196.55	31,229.92	31,478.81	28,447.59	26,533.15	29,344.24	29,299.57	30,734.33
1	3	25,294.52	27,738.49	26,377.06	24,568.17	21,530.00	23,683.28	19,959.74	22,564.02
2	4	30,648.94	24,769.50	32,883.69	25,058.63	27,554.07	22,676.50	20,620.51	20,229.54
3	5	30,959.30	28,593.30	31,784.52	26,081.90	29,969.67	29,940.95	27,563.24	26,149.25
4	6	31,319.40	38,002.62	32,883.69	28,805.00	28,086.66	27,963.69	24,842.75	25,686.62
5	7	31,383.02	34,938.06	35,190.42	32,029.89	29,332.68	25,867.25	25,261.57	28,099.22
6	8	31,383.02	33,203.61	38,136.06	31,093.73	37,390.56	28,395.16	27,059.73	28,180.50
7	9	30,088.19	33,839.09	29,880.56	30,691.94	29,512.70	25,002.07	25,306.79	24,546.53
8	10	32,032.52	33,944.32	27,467.15	30,763.98	28,291.23	24,077.91	23,773.03	22,021.80
9	11	31,079.37	34,279.57	30,310.31	28,570.92	31,722.10	26,511.92	25,346.95	24,222.47
10	12	31,869.95	23,420.81	27,028.93	27,332.52	26,630.02	25,035.52	30,248.59	24,563.93
		361,402.08	374,059.85	384,265.93	341,438.70	346,213.89	316,342.89	303,179.05	302,995.00
		2013	2014	2015	2016	2017	2018		
11	1	24,753.93	23,583.62	23,979.46	22,536.72	24,057.01	23,376.74		
12	2	24,718.71	26,180.70	26,360.43	27,372.44	24,465.91	23,918.37		
1	3	20,195.43	22,256.16	23,186.37	22,824.08	22,912.94	20,997.05		
2	4	21,384.77	22,829.59	22,148.50	25,455.25	23,002.54	23,442.47		
3	5	25,256.30	26,037.82	25,439.34	31,005.06	28,885.03	29,128.17		
4	6	23,840.64	28,520.43	25,120.73	26,178.62	26,698.83	26,899.38		
5	7	25,405.41	26,951.93	25,155.66	25,983.57	26,421.97	28,442.96		
6	8	28,266.64	25,334.01	29,080.14	29,758.87	28,503.38	28,450.04		
7	9	25,116.42	26,128.75	27,675.62	26,768.47	28,910.92	24,931.47		
8	10	24,051.72	25,365.87	24,933.05	24,132.92	25,941.78	25,201.51		
9	11	28,785.02	26,396.70	27,466.11	27,208.47	27,952.39	25,697.95		
10	12	24,447.35	23,435.45	24,518.14	23,731.85	24,026.28	19,741.07		
		296,222.34	303,021.03	305,063.55	312,956.32	311,778.98	300,227.18		

Sales Tax Report

m	p	County tax	County tax	County tax	County tax	County tax	County tax		
o	a	2013	2014	2015	2016	2017	2018		
n	i								
t	d								
h									
11	1	8,553.49	8,850.84	9,282.87	9,487.83	9,646.76	10,073.21		
12	2	8,595.26	9,720.84	9,982.72	10,238.11	10,735.76	11,360.32		
1	3	7,930.52	7,967.49	8,523.39	8,364.64	8,759.36	9,400.34		
2	4	8,202.00	8,748.84	8,613.18	9,663.62	9,588.75	9,451.24		
3	5	9,141.46	9,494.67	9,238.23	10,231.06	9,755.16	10,923.20		
4	6	8,487.74	9,122.13	9,122.87	8,993.93	9,410.33	9,822.62		
5	7	9,517.97	9,899.94	9,414.37	9,773.62	10,306.56	10,961.60		
6	8	9,864.12	9,442.34	10,143.35	10,370.47	10,571.71	11,278.30		
7	9	9,388.02	9,891.23	10,058.28	11,238.62	10,872.61	10,697.38		
8	10	9,193.94	9,981.16	10,002.98	9,638.75	9,632.26	10,733.57		
9	11	9,042.49	9,242.50	10,376.99	10,828.40	10,488.46	10,085.09		
10	12	8,876.12	9,367.45	10,638.84	9,556.67	10,083.37	9714.77		
		106,793.13	111,729.43	115,398.07	118,385.72	119,851.09	124,501.64		

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period		Year-To-Date	Annual Budget		Jan 2018
		Dec 2018	Dec 2018	Jan 2018	Jan 2018	Dec 2018	Percent
		Actual	Actual	Actual	Dec 2018	Variance	of Budget
Revenue & Expenditures							
General Revenues							
Revenue							
0001	Beg. Bank Bal.		0.00	165,661.55	165,661.55		0%
4000	City Sales Tax	19,741.07	300,227.18	306,000.00	5,772.82		98%
4001	Merchant Fees	450.00	1,800.00	2,200.00	400.00		82%
4002	Mun. Aid Income	1,135.75	16,552.50	17,000.00	447.50		97%
4003	Property Tax	1,371.87	24,803.97	24,000.00	(803.97)		103%
4004	Alcohol Permit Fees		995.77	995.77	0.00		100%
4005	Sharp County Sales Tax	9,714.77	124,501.64	125,000.00	498.36		100%
4006	Franchise Tax	149.45	53,914.92	54,000.00	85.08		100%
4007	Interest - other	2.93	37.13	40.00	2.87		93%
4008	Interest Income	46.50	575.02	600.00	24.98		96%
4011	Misc. Income		175.61	160.00	(15.61)		110%
4215	Sharp County Turnback	586.55	11,053.70	11,000.00	(53.70)		100%
	Revenue	\$33,198.89	\$534,637.44	\$706,657.32	\$172,019.88		
	Gross Profit	\$33,198.89	\$534,637.44	\$706,657.32	\$0.00		
	Revenue Less Expenditures	\$33,198.89	\$534,637.44	\$706,657.32	\$0.00		
	Net Change in Fund Balance	\$33,198.89	\$534,637.44	\$706,657.32	\$0.00		

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Dec 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Actual	Dec 2018	Dec 2018	Variance
Administrative Dept.							
Revenue							
4009	Reimbursement for Exp. Paid		229.94	229.94	229.94	0.00	100%
	Revenue		\$229.94	\$229.94	\$229.94	\$0.00	
	Gross Profit		\$229.94	\$229.94	\$229.94	\$0.00	
Expenses							
5110	Salary	3,352.74	43,585.62	43,585.62	43,585.62	0.00	100%
5111	Salaries - Hourly	1,452.00	20,091.59	20,091.59	20,504.00	412.41	98%
5116	Council Pay	800.00	9,000.00	9,000.00	9,600.00	600.00	94%
5120	Health Insurance	427.33	5,168.44	5,168.44	5,880.00	711.56	88%
5122	Group Accident Insurance		1,120.00	1,120.00	1,120.00	0.00	100%
5130	Payroll Taxes Expense	420.50	5,477.60	5,477.60	5,697.26	219.66	96%
5140	Retirement Expense-AR Diamond	144.16	1,878.88	1,878.88	1,922.69	43.81	98%
5147	Survial Flight		200.00	200.00	200.00	0.00	100%
5170	Workers Comp		428.00	428.00	428.00	0.00	100%
5220	Attorney Retainer	750.00	9,000.00	9,000.00	9,000.00	0.00	100%
5221	Legal Services		1,868.75	1,868.75	1,868.75	0.00	100%
5270	Computer Service & Maintance	1,329.00	3,857.36	3,857.36	3,000.00	(857.36)	129%
5310	Insurance Expense - Building		390.00	390.00	390.00	0.00	100%
5311	Vehicle Insurance		11,069.61	11,069.61	11,069.61	0.00	100%
5320	Advertising - Publications		1,073.40	1,073.40	1,200.00	126.60	89%
5411	Vehicle Maintenance - Repairs		250.78	250.78	500.00	249.22	50%
5414	Building Maint. & Repair	4,477.52	13,289.60	13,289.60	13,000.00	(289.60)	102%
5415	Cleaning & Janitorial Services	80.00	960.00	960.00	960.00	0.00	100%
5530	Utilities - Electric	137.76	2,175.39	2,175.39	2,400.00	224.61	91%
5531	Water	20.99	262.60	262.60	300.00	37.40	88%
5534	Telephone	150.77	1,790.87	1,790.87	2,000.00	209.13	90%
5611	Postage		470.27	470.27	600.00	129.73	78%
5630	Fuel Expense- gasoline, Diesel		1,620.92	1,620.92	1,700.00	79.08	95%
5660	Supplies Expense - General Ope	445.19	2,727.14	2,727.14	2,300.00	(427.14)	119%
5710	Equipment Rental & Maint.	150.07	1,945.51	1,945.51	2,000.00	54.49	97%
5720	Travel & Meetings		611.16	611.16	611.16	0.00	100%
5721	Convention expense		1,960.53	1,960.53	1,960.53	0.00	100%
5730	Dues & Subscriptions		39.00	39.00	39.00	0.00	100%
5750	Education-Training & Schools		194.64	194.64	194.64	0.00	100%
5960	Computer Equipment & Software	1,199.00	1,199.00	1,199.00	0.00	(1,199.00)	0%
	Expenses	\$15,337.03	\$143,706.66	\$143,706.66	\$144,031.26	\$324.60	
	Revenue Less Expenditures	(\$15,337.03)	-\$143,476.72	-\$143,476.72	-\$143,801.32	\$0.00	
	Net Change in Fund Balance	(\$15,337.03)	-\$143,476.72	-\$143,476.72	-\$143,801.32	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Dec 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Actual	Dec 2018	Variance	Percent of Budget
City Properties							
Revenue							
4014	Grants			4,015.00	4,015.00	0.00	100%
	Revenue			\$4,015.00	\$4,015.00	\$0.00	
	Gross Profit			\$4,015.00	\$4,015.00	\$0.00	
Expenses							
5310	Insurance Expense - Building			97.50	97.50	0.00	100%
5315	City Clean Up	91.38	1,927.31	2,100.00	172.69	172.69	92%
5531	Water	17.17	222.48	220.00	(2.48)	(2.48)	101%
5660	Supplies Expense - General Ope		135.77	400.00	264.23	264.23	34%
5710	Equipment Rental & Maint.		0.00	500.00	500.00	500.00	0%
5831	Dam Permits		110.00	110.00	0.00	0.00	100%
5832	Dam Maint		647.46	647.46	0.00	0.00	100%
5942	Grant Monies Expenditures		6,947.31	6,947.31	0.00	0.00	100%
	Expenses	\$108.55	\$10,087.83	\$11,022.27	\$934.44	\$934.44	
	Revenue Less Expenditures	(\$108.55)	-\$6,072.83	-\$7,007.27	\$0.00	\$0.00	
	Net Change in Fund Balance	(\$108.55)	-\$6,072.83	-\$7,007.27	\$0.00	\$0.00	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 12/1/2018 to 12/31/2018

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Dec 2018	Variance
Fire Act 833						
Revenue						
0006	Beg Cash Act 833		0.00	9,306.64	9,306.64	0%
4008	Interest Income	0.87	10.71	10.00	(0.71)	107%
4302	Act 833 Income	2,711.14	11,513.11	11,000.00	(513.11)	105%
	Revenue	<u>\$2,712.01</u>	<u>\$11,523.82</u>	<u>\$20,316.64</u>	<u>\$8,792.82</u>	
	Gross Profit	<u>\$2,712.01</u>	<u>\$11,523.82</u>	<u>\$20,316.64</u>	<u>\$0.00</u>	
Expenses						
5957	Fire Truck Payment- FNBC		10,037.60	10,037.63	0.03	100%
	Expenses		<u>\$10,037.60</u>	<u>\$10,037.63</u>	<u>\$0.03</u>	
	Revenue Less Expenditures	<u>\$2,712.01</u>	<u>\$1,486.22</u>	<u>\$10,279.01</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	<u>\$2,712.01</u>	<u>\$1,486.22</u>	<u>\$10,279.01</u>	<u>\$0.00</u>	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period		Year-To-Date	Annual Budget	Jan 2018
		Dec 2018	Jan 2018	Annual Budget	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Dec 2018	Variance
						Percent of Budget
Fire Dept.						
Revenue						
0002	Beg. Cash Fire Dep		0.00	1,531.89	1,531.89	0%
4009	Reimbursement for Exp. Paid		90.00	90.00	0.00	100%
4011	Misc. Income		10.00	10.00	0.00	100%
4016	Fire Dues		4,750.00	4,750.00	0.00	100%
4019	Sale of Surplus Property		412.59	412.59	0.00	100%
4301	Fire Dept. Fire Tax	2,000.00	2,000.00	2,000.00	0.00	100%
	Revenue	\$2,000.00	\$7,262.59	\$8,794.48	\$1,531.89	
	Gross Profit	\$2,000.00	\$7,262.59	\$8,794.48	\$0.00	
Expenses						
5110	Salary	949.60	12,344.80	12,344.80	0.00	100%
5111	Salaries - Hourly	1,445.00	25,702.50	24,000.00	(1,702.50)	107%
5130	Payroll Taxes Expense	187.53	3,107.42	2,998.45	(108.97)	104%
5141	LOFI		873.60	880.00	6.40	99%
5147	Survial Flight		360.00	360.00	0.00	100%
5171	Insurance-volunteers		320.00	320.00	0.00	100%
5270	Computer Service & Maintance		1,857.29	1,857.28	(0.01)	100%
5310	Insurance Expense - Building		1,306.50	1,306.50	0.00	100%
5410	Supplies-Batteries		303.94	303.94	0.00	100%
5411	Vehicle Maintenance - Repairs	298.62	13,126.00	13,000.00	(126.00)	101%
5414	Building Maint. & Repair	294.52	4,557.11	4,262.59	(294.52)	107%
5418	Radios		1,385.24	1,385.24	0.00	100%
5419	Equipment Certification		2,574.39	2,574.39	0.00	100%
5420	Small Equipment Repair & Tools		1,096.20	1,100.00	3.80	100%
5530	Utilities - Electric	164.56	2,598.64	2,700.00	101.36	96%
5531	Water	20.90	267.88	250.00	(17.88)	107%
5532	Propane Gas	105.40	1,531.92	1,426.52	(105.40)	107%
5534	Telephone	150.44	1,794.01	1,800.00	5.99	100%
5610	Office Supplies		202.01	300.00	97.99	67%
5611	Postage		15.75	15.75	0.00	100%
5630	Fuel Expense- gasoline, Diesel		2,729.64	2,900.00	170.36	94%
5650	Medical Supplies		369.52	500.00	130.48	74%
5651	Fire Prevention Materials		614.37	750.00	135.63	82%
5660	Supplies Expense - General Ope	261.60	1,751.57	1,500.00	(251.57)	117%
5670	Uniforms		607.28	1,000.00	392.72	61%
5720	Travel & Meetings		895.72	900.00	4.28	100%
5730	Dues & Subscriptions	145.00	332.00	187.00	(145.00)	178%
5750	Education-Training & Schools		352.69	500.00	147.31	71%
5945	Personnel Protection Equipment		2,097.50	2,500.00	402.50	84%
5947	Foam Equipment		420.00	420.00	0.00	100%
	Expenses	\$4,023.17	\$85,495.49	\$84,342.46	(\$1,153.03)	
	Revenue Less Expenditures	(\$2,023.17)	-\$78,232.90	-\$75,547.98	\$0.00	
	Net Change in Fund Balance	(\$2,023.17)	-\$78,232.90	-\$75,547.98	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period	Year-To-Date	Annual Budget	Jan 2018	
		Dec 2018	Jan 2018	Jan 2018	Jan 2018	Percent
		Dec 2018 Actual	Dec 2018 Actual	Dec 2018	Dec 2018	of Budget
Other General Rev & Exp						
Revenue						
4009	Reimbursement for Exp. Paid		6,058.28	6,058.28	0.00	100%
4022	Map Advertisement Revenue		5.00	5.00	0.00	100%
	Revenue		<u>\$6,063.28</u>	<u>\$6,063.28</u>	<u>\$0.00</u>	
	Gross Profit		<u>\$6,063.28</u>	<u>\$6,063.28</u>	<u>\$0.00</u>	
Expenses						
5309	Cost of General Election		854.73	1,000.00	145.27	85%
5312	Street Lights	131.43	1,671.64	2,000.00	328.36	84%
5313	911		6,060.00	6,060.00	0.00	100%
5314	Airport		5,000.00	5,000.00	0.00	100%
5315	City Clean Up	564.03	1,665.91	1,101.88	(564.03)	151%
5317	Tri-County Recycling		986.00	986.00	0.00	100%
5868	Loan Payment - 1st Community		21,171.37	21,258.14	86.77	100%
	Expenses	<u>\$695.46</u>	<u>\$37,409.65</u>	<u>\$37,406.02</u>	<u>(\$3.63)</u>	
	Revenue Less Expenditures	<u>(\$695.46)</u>	<u>-\$31,346.37</u>	<u>-\$31,342.74</u>	<u>\$0.00</u>	
Other Expenses						
5861	Transfer to Street Fund		5,000.00	5,000.00	0.00	100%
5862	Transfer to Sewer O&M Account		28,000.00	28,000.00	0.00	100%
5864	Transfer to Street -Turn back	586.55	11,053.70	11,000.00	(53.70)	100%
5870	Transfer To S/F/P Acct. Sales	6,580.36	100,075.74	102,000.00	1,924.26	98%
	Other Expenses	<u>\$7,166.91</u>	<u>\$144,129.44</u>	<u>\$146,000.00</u>	<u>\$1,870.56</u>	
	Net Change in Fund Balance	<u>(\$7,862.37)</u>	<u>-\$175,475.81</u>	<u>-\$177,342.74</u>	<u>\$0.00</u>	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 12/1/2018 to 12/31/2018

Account Number		Current Period	Year-To-Date	Annual Budget Jan 2018 Dec 2018	Annual Budget	Jan 2018
		Dec 2018	Jan 2018		Jan 2018	Dec 2018
		Actual	Actual		Dec 2018	Variance
Planning & Zoning Commission						
Revenue						
4502	Building permits	160.00	2,997.60	2,800.00	(197.60)	107%
	Revenue	\$160.00	\$2,997.60	\$2,800.00	(\$197.60)	
	Gross Profit	\$160.00	\$2,997.60	\$2,800.00	\$0.00	
Expenses						
5111	Salaries - Hourly	88.00	984.00	1,028.00	44.00	96%
5117	Planning Commission Pay	200.00	1,250.00	1,350.00	100.00	93%
5130	Payroll Taxes Expense	21.66	172.74	203.32	30.58	85%
5140	Retirement Expense-AR Diamond	2.64	29.52	30.84	1.32	96%
	Expenses	\$312.30	\$2,436.26	\$2,612.16	\$175.90	
	Revenue Less Expenditures	(\$152.30)	\$561.34	\$187.84	\$0.00	
	Net Change in Fund Balance	(\$152.30)	\$561.34	\$187.84	\$0.00	

General Fund
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Dec 2018	Dec 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Actual	Dec 2018	Dec 2018	Variance
							Percent of Budget
Police Dept.							
Revenue							
0003	Beg. Cash Police Dept.		0.00		3,045.70	3,045.70	0%
4009	Reimbursement for Exp. Paid	300.00	2,783.03		2,483.03	(300.00)	112%
4019	Sale of Surplus Property		6,000.00		6,000.00	0.00	100%
4020	Community Grants		750.00		750.00	0.00	100%
4021	Police Fundraiser		2,522.00		2,522.00	0.00	100%
4200	Tickets- fines	2,823.00	32,576.30		34,000.00	1,423.70	96%
4201	Report Fees	10.00	430.00		450.00	20.00	96%
4203	Loan - 1st Community		60,000.00		60,000.00	0.00	100%
	Revenue	\$3,133.00	\$105,061.33		\$109,250.73	\$4,189.40	
	Gross Profit	\$3,133.00	\$105,061.33		\$109,250.73	\$0.00	
Expenses							
5110	Salary	2,745.60	35,692.80		37,340.16	1,647.36	96%
5111	Salaries - Hourly	6,170.80	82,116.59		89,788.00	7,671.41	91%
5120	Health Insurance	1,540.99	18,359.88		17,640.00	(719.88)	104%
5130	Payroll Taxes Expense	689.99	9,290.59		10,308.07	1,017.48	90%
5140	Retirement Expense-AR Diamond	6.60	78.75		85.80	7.05	92%
5141	LOFI		251.99		294.80	42.81	85%
5145	Retirement Expense- LOPFI	949.46	13,084.09		12,912.44	(171.65)	101%
5147	Survial Flight		280.00		280.00	0.00	100%
5270	Computer Service & Maintance		204.38		204.38	0.00	100%
5299	Professional service-Contract		330.00		330.00	0.00	100%
5411	Vehicle Maintenance - Repairs	12.00	9,985.16		10,000.00	14.84	100%
5412	Tires		1,216.67		3,000.00	1,783.33	41%
5534	Telephone	150.69	1,793.23		1,800.00	6.77	100%
5611	Postage		70.55		100.00	29.45	71%
5630	Fuel Expense- gasoline, Diesel		14,307.27		16,000.00	1,692.73	89%
5660	Supplies Expense - General Ope	163.95	938.17		800.00	(138.17)	117%
5670	Uniforms		1,483.11		1,500.00	16.89	99%
5681	Ammunitions & Guns		738.52		750.00	11.48	98%
5730	Dues & Subscriptions	125.00	275.00		200.00	(75.00)	138%
5750	Education-Training & Schools		798.94		800.00	1.06	100%
5942	Grant Monies Expenditures		1,013.46		1,013.46	0.00	100%
5950	Vehicle Purchase		66,655.40		66,655.40	0.00	100%
5951	Police Fun Raise & Donate Exp	277.13	868.19		5,273.00	4,404.81	16%
5961	Radio/Radar Equipment		622.43		700.00	77.57	89%
	Expenses	\$12,832.21	\$260,455.17		\$277,775.51	\$17,320.34	
	Revenue Less Expenditures	(\$9,699.21)	-\$155,393.84		-\$168,524.78	\$0.00	
	Net Change in Fund Balance	(\$9,699.21)	-\$155,393.84		-\$168,524.78	\$0.00	

General Fund
 Statement of Revenue and Expenditures
 Actual vs. Annual Budget Comparison
 12/1/2018 to 12/31/2018

Account Number	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
	Dec 2018	Jan 2018		Jan 2018	Dec 2018
	Dec 2018 Actual	Dec 2018 Actual	Jan 2018 Dec 2018	Dec 2018 Variance	Percent of Budget
Fund Balances					
Beginning Fund Balance	158,874.92	181,570.29	0.00	0.00	0%
Net Change in Fund Balance	728.27	-21,967.10	144,900.08	0.00	0%
Ending Fund Balance	159,603.19	159,603.19	0.00	0.00	0%

Statement of Revenue and Expenditures

Account Number	Current	Year-To-Date		Annual Budget	
	Period	Jan 2018	Annual Budget	Jan 2018	Jan 2018
	Dec 2018	Dec 2018	Jan 2018	Dec 2018	Dec 2018
	Actual	Actual	Dec 2018	Variance	

Revenue & Expenditures

Municipal Aid 1/2% Sales Tax

Revenue

0004	Beg. Street Aid Monies	0.00	0.00	21,096.04	21,096.04
4008	Interest Income	5.68	47.75	50.00	2.25
4213	Municipal Aid - 1/2% Sales	2,032.63	24,042.26	24,000.00	(42.26)

Revenue	<u>\$2,038.31</u>	<u>\$24,090.01</u>	<u>\$45,146.04</u>	<u>\$21,056.03</u>
Gross Profit	<u>\$2,038.31</u>	<u>\$24,090.01</u>	<u>\$45,146.04</u>	
Revenue Less Expenditures	<u>\$2,038.31</u>	<u>\$24,090.01</u>	<u>\$45,146.04</u>	
Net Change in Fund Balance	\$2,038.31	\$24,090.01	\$45,146.04	

Statement of Revenue and Expenditures

Account Number		Current	Year-To-Date	Annual Budget	Annual Budget
		Period Dec 2018 Dec 2018 Actual	Jan 2018 Dec 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance
Street Dept					
Revenue					
0001	Beg. Bank Bal.	0.00	0.00	3,839.21	3,839.21
4008	Interest Income	0.13	6.34	6.00	(0.34)
4009	Reimbursement for Exp. Pai	0.00	1,271.07	1,271.07	
4212	Municipial Aid - Hwy Reven	4,066.85	49,149.46	50,000.00	850.54
4215	Sharp County Turnback	586.55	11,053.70	12,000.00	946.30
	Revenue	<u>\$4,653.53</u>	<u>\$61,480.57</u>	<u>\$67,116.28</u>	<u>\$5,635.71</u>
	Gross Profit	\$4,653.53	\$61,480.57	\$67,116.28	
Expenses					
5110	Salary	3,504.00	44,437.60	41,552.40	(2,885.20)
5111	Salaries - Hourly	4,034.93	68,949.76	73,558.12	4,608.36
5120	Health Insurance	1,476.24	21,076.24	19,600.00	(1,476.24)
5130	Payroll Taxes Expense	563.64	8,731.45	10,158.87	1,427.42
5140	Retirement Expense-AR Dia	226.17	3,109.49	3,453.32	343.83
5147	Survial Flight	0.00	160.00	160.00	
5411	Vehicle Maintenance - Repa	251.30	3,588.79	4,000.00	411.21
5412	Tires	727.58	4,280.95	3,553.37	(727.58)
5430	All Equipment Repair	52.99	2,319.64	2,500.00	180.36
5444	Supples - Pipe	580.68	580.68		(580.68)
5630	Fuel Expense- gasoline, Die	52.78	12,713.05	12,660.27	(52.78)
5640	Road Expense - Culverts &	0.00	202.32	202.32	
5641	Road Signs Expense	0.00	19.62	19.62	
5644	Road Expense - Gravel - Sla	0.00	8,057.37	8,839.73	782.36
5645	Road Expense - Road Salt	0.00	0.00	320.00	320.00
5646	Road Expense - Cold Mix	0.00	7,573.32	7,573.32	
5660	Supplies Expense - General	55.79	2,435.83	2,500.00	64.17
5670	Uniforms	265.15	2,914.66	2,900.00	(14.66)
5680	Small Tools	0.00	381.01	381.01	
5720	Travel & Meetings	0.00	99.00	99.00	
5832	Dam Maint	306.12	306.12		(306.12)
5867	Other Expense	0.00	50.00	50.00	
5956	Grader Payment FNBC	0.00	10,655.17	10,655.17	
5962	Bobcat Excavator-Wells Far	864.98	10,379.76	10,379.76	
	Expenses	<u>\$12,962.35</u>	<u>\$213,021.83</u>	<u>\$215,116.28</u>	<u>\$2,094.45</u>
	Revenue Less Expenditures	(\$8,308.82)	(\$151,541.26)	(\$148,000.00)	
Other Revenue					
5858	Transfer from General Fund	0.00	5,000.00	5,000.00	
5884	Transfer From S/F/P Accou	8,000.00	148,000.00	148,000.00	
	Other Revenue	<u>\$8,000.00</u>	<u>\$153,000.00</u>	<u>\$153,000.00</u>	
Other Expenses					
5865	Transfer to General Fund	0.00	5,000.00	5,000.00	
	Other Expenses	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	
	Net Change in Fund Balance	(\$308.82)	(\$3,541.26)		

Statement of Revenue and Expenditures

Account Number	Current	Year-To-Date	Annual Budget	Annual Budget
	Period	Jan 2018	Annual Budget	Jan 2018
	Dec 2018	Dec 2018	Jan 2018	Dec 2018
	Dec 2018	Actual	Dec 2018	Variance

Fund Balances

Beginning Fund Balance	43,754.51	24,935.25		
Net Change in Fund Balanc	1,729.49	20,548.75	45,146.04	
Ending Fund Balance	45,484.00	45,484.00		

Sewer Revenue & O&M Account
Statement of Revenue and Expenditures
12/1/2018 to 12/31/2018

Account Number		Current Period Dec 2018 Dec 2018 Actual	Year-To- Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance
Revenue & Expenditures					
Revenue					
0001	Beg. Bank Bal.		0.00	5,076.38	5,076.38
4008	Interest Income	94.44	1,141.84	1,200.00	58.16
4025	State of Ark Local Tax Rebate		794.19	500.00	-294.19
4200	Tickets- fines		100.00	0.00	-100.00
4332	Sewer User Fees	15,006.92	183,714.12	187,000.00	3,285.88
4334	Sewer connect/reconnect Fee		100.00	200.00	100.00
4335	New Service		0.00	5,000.00	5,000.00
	Revenue	<u>\$15,101.36</u>	<u>\$185,850.15</u>	<u>\$198,976.38</u>	<u>\$13,126.23</u>
	Gross Profit	\$15,101.36	\$185,850.15	\$198,976.38	\$0.00
Expenses					
5110	Salary		6,132.00	6,132.00	0.00
5120	Health Insurance		980.00	980.00	0.00
5130	Payroll Taxes Expense		481.64	481.64	0.00
5140	Retirement Expense-AR Diam		183.96	183.96	0.00
5210	CPA - Auditing		5,500.00	5,500.00	0.00
5231	Testing	405.00	4,875.54	4,500.00	-375.54
5299	Professional service-Contract		595.92	500.00	-95.92
5310	Insurance Expense - Building		2,679.30	2,679.30	0.00
5400	Permits		1,040.00	1,040.00	0.00
5430	All Equipment Repair		0.00	1,500.00	1,500.00
5439	New Sewer Equipment	157.49	4,250.69	13,000.00	8,749.31
5440	Generator Maintenance		90.42	1,200.00	1,109.58
5441	Rebuilt Grinder Pumps	4,000.00	40,671.63	30,000.00	-10,671.63
5442	Switches/floats	2,921.20	15,227.30	21,000.00	5,772.70
5443	Chemical Expense		1,327.70	2,000.00	672.30
5444	Supples - Pipe		1,333.57	5,000.00	3,666.43
5520	Waste Disposal		9,137.25	12,000.00	2,862.75
5530	Utilities - Electric	1,038.16	14,123.60	18,000.00	3,876.40
5531	Water	54.11	494.04	600.00	105.96
5580	Sewer Pump Maint		11,730.43	5,200.00	-6,530.43
5660	Supplies Expense - General O	340.77	3,047.87	3,000.00	-47.87
5720	Travel & Meetings		0.00	100.00	100.00
5750	Education-Training & Schools		90.00	500.00	410.00
5940	Machinery and Equipment		0.00	2,500.00	2,500.00
5960	Computer Equipment & Softw	323.75	971.25	0.00	-971.25
	Expenses	<u>\$9,240.48</u>	<u>\$124,964.11</u>	<u>\$137,596.90</u>	<u>\$12,632.79</u>
	Revenue Less Expenditures	\$5,860.88	\$60,886.04	\$61,379.48	\$0.00
Other Revenue					
5858	Transfer from General Fund		28,000.00	28,000.00	0.00
	Other Revenue		<u>\$28,000.00</u>	<u>\$28,000.00</u>	<u>\$0.00</u>
Other Expenses					
5820	Bond & Interest Expense	5,016.00	89,119.00	89,119.00	0.00
	Other Expenses	<u>\$5,016.00</u>	<u>\$89,119.00</u>	<u>\$89,119.00</u>	<u>\$0.00</u>
	Net Change in Fund Balance	\$844.88	-\$232.96	\$260.48	\$0.00

Sewer Revenue & O&M Account
Statement of Revenue and Expenditures
12/1/2018 to 12/31/2018

Account Number	Current Period Dec 2018 Dec 2018 Actual	Year-To- Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance
Fund Balances				
Beginning Fund Balance	3,092,394.46	3,093,472.30	0.00	0.00
Net Change in Fund Balance	844.88	-232.96	260.48	0.00
Ending Fund Balance	3,093,239.34	3,093,239.34	0.00	0.00

S/F/P Account
Statement of Revenue and Expenditures
Actual vs. Annual Budget Comparison
12/1/2018 to 12/31/2018

Account Number	Account	Current Period Dec 2018 Dec 2018 Actual	Year-To- Date Jan 2018 Dec 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Revenue & Expenditures						
Revenue						
0001	Beg. Bank Bal.	0.00	0.00	\$72,719.38	72,719.38	0.00%
4000	City Sales Tax	6,580.36	100,075.74	\$102,000.00	1,924.26	98.11%
4008	Interest Income	1.99	44.11	\$50.00	5.89	88.22%
	Revenue	<u>\$6,582.35</u>	<u>\$100,119.85</u>	<u>\$174,769.38</u>	<u>\$74,649.53</u>	
	Gross Profit	<u>\$6,582.35</u>	<u>\$100,119.85</u>	<u>\$174,769.38</u>	<u>\$0.00</u>	
	Revenue Less Expenditures	\$6,582.35	\$100,119.85	\$174,769.38	\$0.00	
Other Expenses						
5861	Transfer to Street F	8,000.00	148,000.00	\$148,000.00	0.00	100.00%
	Other Expenses	<u>\$8,000.00</u>	<u>\$148,000.00</u>	<u>\$148,000.00</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	-\$1,417.65	-\$47,880.15	\$26,769.38	\$0.00	
Fund Balances						
	Beginning Fund Bal	26,256.88	72,719.38	\$0.00	0.00	0.00%
	Net Change in Fun	-1,417.65	-47,880.15	\$26,769.38	0.00	0.00%
	Ending Fund Balanc	24,839.23	24,839.23	\$0.00	0.00	0.00%

Statement Date 12/31/2018

Accounts General Fund Checking

Companies General Fund

Statement Balance:	\$34,940.85		
- Outstanding Checks:	\$1,072.68	Cleared Checks:	40 \$42,773.53
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	59 \$39,331.92
<hr/>			
Reconciled Balance Per Statement:	\$33,868.17		
Book Balance:	\$33,868.17		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Checks			
10825	10/10/2018	Area Wide Media	109.80
10851	11/9/2018	Area Wide Media	183.60
10870	11/19/2018	Sharp County Clerk Office	5.00
10875	11/27/2018	Card Services Center - MasterCard	710.01
10876	11/27/2018	Complete Care, Inc	10.00
10880	11/27/2018	Town & Country Foods	10.40
10881	11/27/2018	WEX BANK	1,385.37
10882	12/4/2018	Entergy	433.75
10883	12/10/2018	A to Z Maintance	261.60
10884	12/10/2018	All-Pro Glass, Inc.	4,131.10
10885	12/10/2018	Batesville Typewriter Co. Inc	150.07
10886	12/10/2018	Bumper to Bumper	276.82
10887	12/10/2018	Criminal Justice Institute	125.00
10888	12/10/2018	CSA Software Solutions	635.00
10889	12/10/2018	Fidelity Communications	451.90
10890	12/10/2018	FireTEXT Dispatch Solutions	145.00
10891	12/10/2018	Hedge's Portable Toilet Rental	91.38
10892	12/10/2018	Highland Public Water Authority	59.06
10893	12/10/2018	Highland Supply Co. Inc	3.27
10894	12/10/2018	Ozark Classic Crafts Mall	133.46
10895	12/10/2018	Rick's Tire	12.00
10896	12/10/2018	Russell, Noel Joseph S	5.68
10897	12/10/2018	Sharp Office Supply	620.13
10898	12/10/2018	Wal-Mart Community/SYNBC	44.38
10899	12/10/2018	WCN of Arkansas	564.03
10900	12/10/2018	Jon R. Abele PLC	750.00
10901	12/17/2018	Street Fund	586.55
10904	12/20/2018	Card Services Center - MasterCard	82.13
10906	12/20/2018	Galls, LLC	277.13
10907	12/20/2018	MFA Propane	105.40
10909	12/20/2018	Twomey PC Repair	1,199.00
10910	12/20/2018	Town & Country Foods	4.15
10911	12/26/2018	S/F/P Account	6,580.36
EFT 519	12/5/2018	Highland Payroll Fund	215.32
EFT 520	12/13/2018	Highland Payroll Fund	861.20
EFT 521	12/14/2018	Highland Payroll Fund	11,939.48
EFT 522	12/28/2018	Highland Payroll Fund	9,519.80
EFT 523	12/28/2018	LOPFI	95.20

Ref #	Date	Name	Amount
Cleared Checks			
VOID EFT 517	11/29/2018	LOPFI	95.20
VOID EFT 517	12/31/2018	LOPFI	(95.20)
Cleared Checks Totals			<u>42,773.53</u>
Cleared Deposits			
038563	12/31/2018	FNBC	3.26
GF - 12 06	12/6/2018	12/6/2018 Deposit	2,848.00
GF - 12 10	12/10/2018	12/10/2018 Deposit	1,135.75
GF - 12 11	12/11/2018	12/11/2018 Deposit	320.00
GF - 12 17	12/17/2018	12/17/2018 Deposit	4,127.87
GF - 12 21	12/21/2018	12/21/2018 Deposit	160.00
GF - 12 26	12/26/2018	12/26/2018 Deposit	29,455.84
GF - 12 27	12/27/2018	12/27/2018 Deposit	100.00
GF - 12 31	12/31/2018	12/31/2018 Deposit	1,181.20
Cleared Deposits Totals			<u>39,331.92</u>
Outstanding Checks			
10902	12/20/2018	A Z Industries	130.80
10903	12/20/2018	All-Pro Glass, Inc.	21.80
10905	12/20/2018	CSA Software Solutions	29.88
10908	12/20/2018	R & D Computer Systems, LLC	694.00
10912	12/31/2018	Wiles Cabinet Shop	196.20
Outstanding Checks Totals			<u>1,072.68</u>

Statement Date 12/31/2018
 Accounts First Community GF Reserve
 Companies General Fund

Statement Balance:	\$113,180.52		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$43.24
<hr/>			
Reconciled Balance Per Statement:	\$113,180.52		
Book Balance:	\$113,180.52		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Deposits			
038564	12/31/2018	First Community Bank	43.24
		Cleared Deposits Totals	<u>43.24</u>

Statement Date 12/31/2018
 Accounts First Community - Fire Act 833
 Companies General Fund

Statement Balance:	\$10,792.86		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$2,712.01
<hr/>			
Reconciled Balance Per Statement:	\$10,792.86		
Book Balance:	\$10,792.86		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Deposits			
	12/31/2018	Interest	0.87
GF - 12 07	12/7/2018	12/7/2018 Deposit	2,711.14
		Cleared Deposits Totals	<u>2,712.01</u>

Statement Date 12/31/2018

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$296.74		
- Outstanding Checks:	\$0.00	Cleared Checks:	15 \$16,554.48
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	6 \$14,686.16
<hr/>			
Reconciled Balance Per Statement:	\$296.74		
Book Balance:	\$296.74		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

03478	11/27/2018	Wells Fargo Equipment Finance	864.98
03479	11/27/2018	WEX BANK	694.52
03480	12/10/2018	B & B Supply of Highland	48.19
03481	12/10/2018	Bumper to Bumper	251.30
03482	12/10/2018	Cintas Corporation LOC. 572	265.15
03483	12/10/2018	Cox Powersports, INC	52.99
03484	12/10/2018	Murphy Oil Co.	52.78
03485	12/10/2018	Ozark Machinery Company	0.00
03486	12/10/2018	Southern Tire Mart	727.58
03487	12/10/2018	Street Aid Fund	2,032.63
03488	12/10/2018	Tri-County Farm & Ranch Supply	588.28
03489	12/18/2018	Wells Fargo Equipment Finance	864.98
03490	12/20/2018	Town & Country Foods	306.12
EFT 219	12/14/2018	Highland Payroll Fund	5,578.33
EFT 220	12/28/2018	Highland Payroll Fund	4,226.65
Cleared Checks Totals			<hr/> 16,554.48

Cleared Deposits

	12/31/2018	Interest	0.13
Street 012 14	12/14/2018	12/14/2018 Deposit	8,000.00
Street 12 10	12/10/2018	12/10/2018 Deposit	6,099.48
Street 12 17	12/17/2018	12/17/2018 Deposit	586.55
Cleared Deposits Totals			<hr/> 14,686.16

Statement Date 12/31/2018
 Accounts 1st Community-St. Aid Fund
 Companies Street Fund

Statement Balance:	\$45,187.26		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 (\$2,032.63)
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$5.68
<hr/>			
Reconciled Balance Per Statement:	\$45,187.26		
Book Balance:	\$45,187.26		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

03487	12/10/2018	Street Aid Fund	(2,032.63)
		Cleared Checks Totals	<u>(2,032.63)</u>

Cleared Deposits

	12/31/2018	Interest	5.68
		Cleared Deposits Totals	<u>5.68</u>

Statement Date 12/31/2018

Accounts Direct Deposit Account

Companies Direct Deposit Account

Statement Balance:	\$1.00		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$1.00		
Book Balance:	\$1.00		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Totals

Statement Date 12/31/2018
 Accounts xpayroll account - closed
 Companies Payroll Fund

Statement Balance:	\$111.46		
- Outstanding Checks:	\$0.00	Cleared Checks:	11 \$3,118.10
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$215.38
<hr/>			
Reconciled Balance Per Statement:	\$111.46		
Book Balance:	\$111.46		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

03956	11/30/2018	Aflac	376.40
03957	11/30/2018	OSCE Clearing House SDU	305.00
03958	11/30/2018	Simmons First Trust Company	787.38
03959	12/5/2018	Allen, Lawrence H	0.00
03960	12/5/2018	Burton, Michael A	46.17
03961	12/5/2018	Evans, Timothy D	46.17
03962	12/5/2018	Johnson, Roy E	46.17
03963	12/5/2018	Kamps, Jeffrey C	46.17
03964	12/11/2018	Boston Mutual Life Ins. Co.	33.12
EFT 428	11/30/2018	Dept of Finance & Admin.	1,400.88
EFT 430	12/5/2018	EFTPS	30.64
			<hr/>
Cleared Checks Totals			3,118.10

Cleared Deposits

	12/31/2018	Interest	0.06
Pay 12 05	12/5/2018	12/5/2018 Deposit	215.32
			<hr/>
Cleared Deposits Totals			215.38

Statement Date 12/31/2018

Accounts Payroll Checking Account

Companies Payroll Fund

Statement Balance:	\$2,749.16		
- Outstanding Checks:	\$2,022.17	Cleared Checks:	17 \$29,376.60
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	7 \$32,125.76
<hr/>			
Reconciled Balance Per Statement:	\$726.99		
Book Balance:	\$726.99		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

01000	12/13/2018	Morris, Mary Jo	92.35
01001	12/13/2018	Hutchinson, Randolph W	92.35
01002	12/13/2018	Burton, Dennis R	92.35
01003	12/13/2018	Casey, Nathan T	92.35
01004	12/13/2018	Brink, Melody M	92.35
01005	12/13/2018	Black, Ernest J	92.35
01006	12/13/2018	Massey, Kenneth J	92.35
01007	12/13/2018	Kimbrell, Jack R	92.35
01008	12/14/2018	OSCE Clearing House SDU	305.00
01009	12/28/2018	Truitt, Brenda	73.88
01013	12/28/2018	Municipal League	4,036.68
2018 12 14 Regular	12/14/2018	Direct Deposits	8,858.58
2018 12 28 Regular	12/28/2018	Direct Deposits	9,242.44
EFT 000	12/13/2018	EFTPS	122.40
EFT 001	12/14/2018	EFTPS	2,400.80
EFT 002	12/28/2018	EFTPS	2,467.93
EFT 003	12/28/2018	LOPFI	1,130.09
Cleared Checks Totals			<u>29,376.60</u>

Cleared Deposits

	12/31/2018	Interest	0.30
437915	12/31/2018	Centennial Bank	0.00
Pay 12 13	12/13/2018	12/13/2018 Deposit	861.20
Pay 12 14	12/14/2018	12/14/2018 Deposit	17,517.81
Pay 12 27	12/27/2018	12/27/2018 Deposit	13,746.45
Cleared Deposits Totals			<u>32,125.76</u>

Outstanding Checks

01010	12/28/2018	OSCE Clearing House SDU	305.00
01011	12/28/2018	Simmons First Trust Company	479.57
01012	12/28/2018	Aflac	376.40
01014	12/31/2018	General Fund Checking	861.20
Outstanding Checks Totals			<u>2,022.17</u>

Statement Date 12/31/2018

Accounts Sewer Revenue -O & M Checking

Companies Sewer Revenue & O&M Account

Statement Balance:	\$6,874.77		
- Outstanding Checks:	\$3,162.13	Cleared Checks:	14 \$11,189.46
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	4 \$15,007.78
<hr/>			
Reconciled Balance Per Statement:	\$3,712.64		
Book Balance:	\$3,712.64		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

01825	11/27/2018	Dash Medical Gloves	83.44
01826	11/27/2018	Town & Country Foods	11.67
01827	12/4/2018	Entergy	1,038.16
01828	12/10/2018	Arkansas Testing Labs, Inc	405.00
01829	12/10/2018	Bumper to Bumper	5.00
01830	12/10/2018	C.V. Waterworks	32.48
01831	12/10/2018	CSA Software Solutions	323.75
01833	12/10/2018	Highland Public Water Authority	21.63
01834	12/10/2018	Highland Supply Co. Inc	13.34
01835	12/10/2018	Body Shop Supplies, Inc	14.68
01838	12/20/2018	J.R. Stewart	4,000.00
01839	12/20/2018	USA BlueBook	224.31
EFT 368	12/7/2018	Usda Service Center	465.00
EFT 369	12/7/2018	Usda Service Center	4,551.00
Cleared Checks Totals			<u>11,189.46</u>

Cleared Deposits

004903	12/31/2018	Centennial Bank	0.86
O&M 12 05	12/5/2018	12/5/2018 Deposit	14,806.92
O&M 12 06	12/6/2018	12/6/2018 Deposit	100.00
O&M 12 27	12/27/2018	12/27/2018 Deposit	100.00
Cleared Deposits Totals			<u>15,007.78</u>

Outstanding Checks

01832	12/10/2018	Dash Medical Gloves	83.44
01836	12/20/2018	Evans Enterprises, Inc.	2,921.20
01837	12/20/2018	Haynes Equipment	157.49
Outstanding Checks Totals			<u>3,162.13</u>

Statement Date 12/31/2018

Accounts First Community Depr./Debt

Companies Sewer Revenue & O&M Account

Statement Balance:	\$105.89		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	0 \$0.00
<hr/>			
Reconciled Balance Per Statement:	\$105.89		
Book Balance:	\$105.89		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Outstanding Deposits			
004898	11/30/2018	First Community Bank	0.00
		Outstanding Deposits Totals	<hr/> 0.00

Statement Date 12/31/2018
 Accounts First Community Bank-CD 240319
 Companies Sewer Revenue & O&M Account

Statement Balance:	\$76,504.99		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$93.58
<hr/>			
Reconciled Balance Per Statement:	\$76,504.99		
Book Balance:	\$76,504.99		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
Cleared Deposits			
004904	12/31/2018	First Community Bank	93.58
		Cleared Deposits Totals	<u>93.58</u>

Statement Date 12/31/2018
 Accounts 1st Communty S/F/P Account
 Companies S/F/P Account

Statement Balance:	\$24,839.23		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$8,000.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$6,582.35
<hr/>			
Reconciled Balance Per Statement:	\$24,839.23		
Book Balance:	\$24,839.23		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

00017	12/13/2018	Street Fund	8,000.00
		Cleared Checks Totals	<u>8,000.00</u>

Cleared Deposits

000037	12/31/2018	First Community Bank	1.99
S/F/T 12 26	12/26/2018	12/26/2018 Deposit	6,580.36
		Cleared Deposits Totals	<u>6,582.35</u>

City of Highland
Regular Council Meeting
Date 00/00/2019

Adoption of agenda format for 2019

- 1) Determination of Quorum
- 2) Roll Call
- 3) Welcome Guests
- 4) Pledge of Allegiance to the Flag of our Country
- 5) Moment of Silence
- 6) Approval of Agenda of _____,2019 & Minutes of _____
- 7) **Speakers – deadline to speak is Friday prior to council meeting at 12:00 must give topic.**
- 8) **Correspondence**
- 9) **Reports**
 - (a) Fire Department
 - (b) Police Department
 - (c) Street Department
 - (d) Sewer Department
 - (e) Code Enforcement
 - (f) Planning & Zoning
 - (g) Park Committee
 - (h) Public Safety Committee
 - (i) Streets Committee
 - (j) Tri-County Solid Waste
 - (k) Airport Commission
 - (l) Recorder/Treasurer Reports
- 10) **Unfinished Business**
- 11) **New Business**
- 12) Council Member Comments
- 13) Guest Comments
- 14) Calendar & Announcements
- 15) Adjournment

RESOLUTION NO. 2019 -03
A RESOLUTION ESTABLISHING THE PROCEDURAL
RULES FOR THE CITY COUNCIL OF THE
CITY OF HIGHLAND FOR 2019

Page 1 of 2

WHEREAS, the State of Arkansas requires each City Council to annually establish its procedural rules and, whereas, such rules are essential for the orderly conduct of council activities;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ARKANSAS, THAT THE FOLLOWING PROCEDURAL RULES ARE ADOPTED FOR 2019:

Section 1: Rules and Order of Business

- (A) The Council of the City of Highland will follow the procedural rules contained in the Arkansas Municipal League publication “Procedural Rules for the Municipal Official”, dated May 2014. (attached)

Section 2: The Time and Location of Regularly Scheduled Meetings

- (A) Council Meetings: Second Tuesday of each month at 6:00 p.m. at the City Hall.
- (B) The date, time and locations of regularly scheduled meetings may be changed by the Mayor with consent of the majority of the council members. The media and public will be notified of any changes in accordance with appropriate state laws.

Section 3: Special Meetings

- (1) In accordance with Ordinance 03-32 the Mayor or any three council members may call special meetings and set the time and place of such meetings. Voting by council is permitted at special meetings. No other business shall be transacted except for which meeting was called.

Section 4: Working Sessions

- (1) The Mayor or any three council members may schedule working sessions for the council at the time and location of their choosing. The media and public will be notified of all working sessions in accordance with applicable state laws.
- (2) Voting by the council is not permitted at working sessions. The Mayor and all Council members must be notified of any proposed working session.

Section 5: Agendas

(A) Meetings

- (1) The City Recorder/Treasurer shall prepare the agenda for council meetings. The Recorder/Treasurer shall place such matters upon the agenda as may be requested by the Mayor, the City Attorney, any Council member or any Department Head.
- (3) The department head or their representative should be present at all monthly council meetings, give a **brief** report summarizing their department activities and make themselves available for questions from council members. The department reports shall be given before the business items are addressed.

- (3) If there is a bid opening to take place, the responsible party shall make it known to the Mayor and it shall be conducted as early as possible in the meeting. No voting is required to add the bid opening to the agenda.
 - (4) At the speaker section of the meeting. Speakers may request to be put on the agenda no later than 12:00 pm the Friday before the council meeting; must provide a subject; and will be given five minute time to speak. Any individual wishing to address the Council about a subject shall be permitted to speak during that period allotted for guest comments at the meeting. Each individual will be limited to three minutes.
 - (5) The Mayor, the City Attorney, any council member or any Department Head requesting that a matter be placed on the agenda will provide the City Recorder/Treasurer's office with the title of the matter and with a short written summary of the topic and any supporting material no later no later than 12:00 p.m. on the Thursday before council meeting.
 - (6) Any matter presented to the City Recorder/Treasurer's office later than that time shall be placed on the agenda, unless Council objects, at a time called by the Mayor directly before the business items are addressed.
 - (7) Those presenting items to be added to the agenda at the meeting shall state the topic to be added only, with no discussion and shall be voted on at the time of vote on consent agenda; discussion for that item will take place when the item is addressed during the business session
 - (8) The City Recorder/Treasurer will provide copies of new agenda with items added. Those with agenda items to be added at the meeting shall provide **12 copies** of what is presented.
 - (10) During Council meetings, the Council will consider only those matters placed on the agenda.
- (B) Special Meetings
- (1) The City Recorder/Treasurer/Treasurer will prepare agendas for special meetings and provide copies to all elected city officials and to the media and notify the media as required by state law. Whoever is calling the special meeting shall provide the Recorder/Treasurer with applicable documentation pertinent to the meeting being called.

THIS RESOLUTION ADOPTED IN REGULAR SESSION

Approved and adopted this _____ day of _____, 2019

ATTEST:

Russell Truitt, Mayor

Mary Wiles, Recorder/Treasurer

(Seal)

RESOLUTION 19-04
Amended Budget of R18-01 - R18-05- R18-08
For the City of Highland, Arkansas

A RESOLUTION ADOPTING THE
AMENDED 2018 BUDGET
FOR THE CITY OF HIGHLAND, ARKANSAS

WHEREAS, it is the requirement of the City Council to amend the budget for the year 2018;

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

That the attached Amended 2018 Budget for the City of Highland, Arkansas is hereby adopted;

THIS RESOLUTION ADOPTED IN REGULAR SESSION

Approved and adopted this _____ day of _____, 2019

ATTEST:

Russell Truitt, Mayor

Mary Wiles, Recorder/Treasurer
(Seal)