

**City of Highland**  
**Regular Council Meeting**  
**Date June 13, 2017**

- 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 June 13, 2017 & Minutes of May 09, 2017
- 7) Correspondence- E-mail 4
- 8) May Reports
  - (a) Fire Department 05
  - (b) Police Department 06
  - (c) Street Department 07
  - (d) Sewer Department 08
  - (e) Code Enforcement 09
  - (f) Planning and Zoning 10-14
  - (g) Tri-County Solid Waste 15
  - (h) Recorder/Treasurer Reports 16-46

**8) Unfinished Business - None**

**9) New Business**

- a) Resolution 2017-07 -Matching Grant for city park
- b) Resolution 2017-06 Amend 2017 Budget 47-60
- c) Lawrence Allen appointment to Planning Zoning Commission

**10) Council Member Comments**

**11) Guest Comments**

**12) Calendar & Announcements**

- d) Municipal League Summer Conference June 14-16
- e) Tuesday, July 4<sup>th</sup> Planning and Zoning will not meet
- f) City of Hall will be closed Tuesday July 4<sup>th</sup>
- g) Tuesday, July 11<sup>th</sup> Council Meeting 6:00
- h) Friday, July 14<sup>th</sup> District 60 Representative Fran Cavanaugh 6:00 PM
- i) Tuesday July 18<sup>th</sup> Highland Business Assoc. Meeting at Artisan Restaurant 6:00 pm
- j) August 8<sup>th</sup> Special Election- - ½% **sales tax**

**Adjournment** – in Memory of Carl Hamilton

May 09, 2017  
6:00 o'clock P.M.  
City of Highland Council Chambers  
1662 Hwy 62-412, Highland, Arkansas

Page 1 of 2

Mayor Truitt declared that there was a quorum and called the regular meeting of the Highland City Council scheduled Tuesday, May 09, 2017 to order at 6:00 PM.

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

Also, present Fire Chief Kal Dienst, Police Chief Shane Russell, 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 May 09, 2017 and minutes April 11, 2017 and April 17, 2017. Council Member Joe Black made a motion to accept the agenda of May 09, 2017 and Minutes of April 11, 2017 and April 17, 2017. Council Member Kenneth Massey seconded the motion and it passed with a vote as follows:

Vote Aye: Clark, Burton, Casey, Brink, Black, Massey

Vote Nay: None:

**The motion carried was approved with 6 yeas - 0 nay's 2 absent**

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

**Fire Department** – Fire Chief Dienst reviewed his report.

Chief Dienst informed council that the department worked on its "Fire Wise Mitigation Project" trying to get all wrap up. The fire department members met Friday to clear roads that had grown up. Chief Dienst stated that a lot of time was spent on Bittersweet, the other roads that the department worked on was Wild Rose, Miller Lane, and Ridge Lane. Chief Dienst stated that he has advertised for bids on a Collector Enthusiast Web Site on the sale of American LaFrance firetruck. Chief Dienst stated that he may have two bids.

**Police Department** – Chief Russell reviewed his report.

Chief Russell stated that we received our grant. We had to budget items to qualify for this grant. One of the most important items that were budgeted is a new computer with lots of memory and a large hard drive for our videos, other items: boots for each officer, portable breathalyzer, unlocking device, and a new light.

**Street, Sewer, Code Enforcement-** Mayor Truitt reviewed reports.

**Planning Commission** – Commissioner/Council Member Massey reviewed Planning report

**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

### Special election -1/2 percent sales tax

Recorder/Treasurer Wiles review information concerning the special election for Tuesday, August 8.

### Replacement of Kubota Tractor

Mayor Truitt stated I am bringing up buying the tractor again. The Kubota tractor had broken down. Mayor stated that he received a new price by having the front loader removed and another One Thousand Dollars (\$1,000.00) taken off/ and with trade-in the new price is Ten Thousand Six Hundred Forty (\$10,640.00) Dollars which still makes it over my amount you authorize me to spend. After much discussion, it was decide to purchase the tractor using funds from the First Community Street Aid Account.

Council Member Dennis Burton made a motion to buy New Holland Work Master 37 with front loader for Fourteen Thousand Four Hundred Seventy Three (\$14,473.00) Dollars but to offer Fourteen Thousand (\$14,000.00) Dollars. Council Member Melody Brink seconded the motion and it passed with a vote as follows:

Vote Aye: Burton, Casey, Brink, Black, Massey, Morris

Vote Nay: None:

**The motion carried was approved with 6 yeas - 0 nay's 2 absent**

## New Business

### ADJOURNMENT:

With no new business brought before the council, Council Member Joe Black made a motion to adjourn. Council Member Mary Jo Morris 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 \_\_\_\_\_, 2017

APPROVED:

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

\_\_\_\_\_  
Mary Ruth Wiles, Recorder/Treasurer

(City Seal)

**Subject:** Lake Mirandy  
**From:** Bret Palmer (farmerbret@icloud.com)  
**To:** cityofhighland@highland-arkansas.com;  
**Date:** Monday, June 5, 2017 8:18 PM

Mayor Truitt, I talked to you a couple of years ago about the fish in the lake and the grass carp problem and bout getting some Christmas trees put in there that one time. As someone who has fished that lake there entire life (I'm 40) I thought I'd give you an update on what I'm seeing. I'm aware that a lot of the carp have been thinned out due to the bowfishing and the grass is back. The bream fishing this year is the best I've seen it in probaly 10 to 15 years. There are some nicer bass being caught. I've seen some good ones cruising around my dock. I know as a public official there's always somebody not happy with something ha ha. You are probaly already hearing about the grass and the swimming and such. I'm telling you from a fishing standpoint and my lifelong experience of going to that great little lake that grass needs to be there. In what I consider the lakes glory days of fishing the grass was even thicker and all us property owners made rakes to clean the stuff out to swim. I have one of those rakes we constructed still if someone wants to see how to make a good one. I'm excited to see the fishing gEtting good again. I know most of the time you probaly hear negative stuff more than positive. I wanted you to know what I'm seeing from my experience on the lake. Thanks for taking time to read this and if you have any questions or help in the future feel free to holler at me!

Bret Palmer. West lakeshore drive

# Highland Fire Dept.

Highland, AR

This report was generated on 6/5/2017 12:57:15 PM



## Incident Type and Street Name for Date Range

Incident Status: All | Start Date: 05/01/2017 | End Date: 05/31/2017

Incident Date	Address	Incident Type
05/08/2017	Crossroads, Highland (Township of), AR 72542	Emergency medical service, other
05/10/2017	62/412 HWY, Highland (Township of), AR 72542	Dispatched & cancelled en route
05/16/2017	Shackleford DR, Highland (Township of), AR 72542	Medical assist, assist EMS crew
05/17/2017	Valley Heart DR, Highland (Township of), AR 72542	Medical assist, assist EMS crew
05/19/2017	us-62 HWY, Highland (Township of), AR 72542	Dispatched & cancelled en route
05/20/2017	Crossroads, Highland (Township of), AR 72542	Medical assist, assist EMS crew
05/20/2017	White Oak Circle, Highland (Township of), AR 72542	Assist police or other governmental agency
05/25/2017	62/412 HWY, Highland (Township of), AR 72542	Dispatched & cancelled en route

**Total incidents: 8**

Lists the Incident Date, Street Name (including City, State, Zip), and Incident Type of incidents occurring within the given Date Range. Only Reviewed incidents are included.

Highland Police Dept. Activity Report May 4<sup>th</sup> thru June 5<sup>th</sup>

911 Dispatches	72
Citations	29
Accidents	8
Animal Complaints	1
Cases	6
Felony Cases	1
Arrests	8

Hours: 3 Fulltime Shift

4 Part-Times Used

Mileage	2009	2010	2012	Truck1	Truck2
	164468	119681	96914	32491	26095
	167012	121189	98781	33510	26360
Totals	2544	1508	1867	1019	265

# Report for June 13, 2017

## Council Meeting

### Highland Street Department May Report

#### Roads

Graveled - 3

Gravel (loads) - 5

Cold Patch

Roads Mowed -14

Roads Graded -12

Approx. Miles -4

Culverts

Leaf Vac (loads)

Vac. Roads

Trash Cleanup -1

Signs Installed

#### Equipment Miles

Ford #01 - 868

Ford #10 -1209

Chevy #11

Ford #12

Dodge #2 -1608

Dump Truck #13 -5.3

Dump Truck #14 -26.7

Chipper Hrs.

New Grader Hrs -12

Backhoe Hrs. #18 -9.6

Excavator Hrs.

New Tractor Hrs. -42.5

#### Work Detail:

##### Mowed-

City Hall -3 , Fire Station-2, Sewer Plant-2, Lift Stations-2, Dams-2, Park-3

Replaced Door Glass on Grader

Radiator Support

Mounted New Rear Tires on Backhoe

Pushed Trees off Road- (From Storms)

Report for June 13th, 2017  
Council Meeting

Highland Sewer Department May 2017 Report

Sewer Calls - 16

Sewer Inspection

Waste Sludge - 1

Check Valve - 2

Installed Risers

Pulled Pump- 1

Locate Sewer Pipes - 1

New System - 1

New Sewer Line

**Work Detail:**

**Replaced Chlorine Pump at Sewer Plant**

**Set Tank & Controls on Valley heart**

**Dug Up Control Wires on Valley heart**

**Repaired 3 Splices from Installation**

**Replaced Check Valve & Link Judy Drive**



*City of Highland*  
*Code Enforcement Report*  
*May 2017*

Building Permits:

KFC- Remodel

Gene Medley- 21 West Lakeshore/ Roof over the Deck

Site Inspection:-

Teresa Salicup 102 Valleyheart- Mobile Home

Electric Inspection:-

Framing Inspection: Jeff Mcentire 1372 Hwy 62/412

Inspection/Cleanup:-

Notes:

**CITY OF HIGHLAND  
PLANNING COMMISSION MEETING  
June 8, 2017  
AGENDA**

- **Call to Order**
  
- **Roll Call**
  
- **Consideration of May 2, 2017 Minutes**
  
- **Code Enforcement Officer Report**
  
- **New Business**
  - 1) **Mike Watson– Request for variance for new State Farm Building**
  - 2) **Street Plan**
  - 3) **Building Permit Caps**
  - 4) **Proposal of Larry Allen to join the Planning Commission**
  
- **Old Business**
  - 1) **Charles Hance– No longer needs variance/ closing business**
  
- **Announcements/Comments**
  
- **Motion to Adjourn**
  
- **No Meeting in July due to the Fourth of July holiday. Adjournment to next meeting of August 1, 2017**

**CITY OF HIGHLAND  
PLANNING COMMISSION MEETING  
May 2, 2017**

The regular meeting of the Planning Commission for Tuesday, May 2, 2017 was called to order at 5.32 pm by Commissioner Jayson Ozbun. The roll having been called and the following Commission Members answered to their names: Michael Burton, Phyllis Gatewood, Kenneth Massey, Jayson Ozbun, Jeff Kamps and Lisa Auld. Also present City Clerk Chasity Hart and Code Enforcement Robert Monroe. Absent: None

**Consideration of February 7, 2017 Minutes:**

Commissioner Ozbun asked for approval of minutes of the February 7, 2017. Commissioner Auld made a motion to accept the minutes of the February 7, 2017 meeting and this was seconded by Commissioner Massey. All in favor.

**Code Enforcement Officer's Report:**

The commission read over Code Enforcement Officer Robert Monroe's report for February, March & April.

**OLD BUSINESS**

Commissioner Ozbun advised that Charles Hance does not need the variance for the shelter anymore; he will be a pet store only.

**NEW BUSINESS**

Building permit cap fees was opened for discussion and after a lengthy discussion of what the code enforcement officer has as expenses to complete the inspections of each new building/home that comes to the city, the Commission decided to do further research. Commissioner Ozbun advised to take a straw poll on whether we need a cap or not. Commissioner Burton moved that we take a straw poll to put a \$500 cap on the permits and this was seconded by Commissioner Kamps. Voting went as follows. Vote Aye: Auld, Kamps. Vote Nay: Ozbun, Gatewood, Massey & Burton. The Commission then strategized a plan of getting a better perspective from the code enforcement officer and the amount of trips he makes per each inspection to get a better understanding of the costs associated with inspections, asked the city secretary to get the code enforcement officers expenses and report it at next month's meeting and the Commission will research and discuss their individual findings to help make a sound decision on a reasonable cap for permit fees.

The Commission briefly discussed the street plan again and they are going to research things until the next meeting. They will bring their findings and a city map is going to be brought to the next meeting for the Commission to review.

**Announcements:**

Next scheduled meeting for the Planning and Zoning Commission is June 6, 2017.

Motion to adjourn: Commissioner Gatewood and seconded by Commissioner Auld.  
Meeting adjourned at 6:04pm.

Submitted by City Clerk, Chasity Hart

Passed and Approved This \_\_\_\_\_ Day Of \_\_\_\_\_ 2017

Minutes approved by:

\_\_\_\_\_  
Secretary, Phyllis Gatewood

\_\_\_\_\_  
Chairperson, Jayson Ozbun

# Cherokee Village

## PERMIT FEES

	Total Useable Space	Total Fee
	0 TO 1500	\$900
	1501 TO 2000	\$935
	2001 TO 2500	\$970
	2501 TO 3000	\$1005
	3001 TO 3750	\$1040
	3751 TO 4500	\$1075
	4501 TO 5250	\$1110
	5251 TO 6000	\$1145
	6001 TO 7000	\$1180
	7001 TO 8000	\$1215
	8001 TO 10,000	\$1250
	10,001 AND UP	\$1300
<b>Manufactured (Mobile) Home</b>		\$300
<b>Room Additions</b>	0 TO 300	\$100
	301 TO 750	\$200
	751 TO 1250	\$300
	1250 TO 2000	\$400
	2001 AND UP	\$500
Air Conditioner Add/Replace		\$30
Awning (Patio Cover)		\$30
Boat Dock		\$65
Boat Dock - Cover (open)		\$55
Boat House		\$80
Carport		\$70
Cover Deck With Roof (no win./door)		\$55
Culvert		\$45
Deck - Add		\$65
Deck - Enlarge		\$55
Detached Garage		\$80
Dog Pen (Maximum 1)		\$20
Enclose Carport to Garage		\$55
Enclose Carport/Garage to Room		\$60
Enclose Deck to Room		\$75
Enclose Deck to Screen Porch		\$50
Enlarge Garage to Room		\$70
Enlarge Kitchen Nook		\$55
Enlarge Shop		\$55
Fence		\$55
Furnace Add/Replace		\$40
Gazebo (free standing, screen/open)		\$55
Green House		\$55
Patio Cover (Awning)		\$40
Patio - Concrete (with footings)		\$40
Roof (overlay/tear-off re-roof)		\$40
Roof (change flat to pitch)		\$70
Roof (panels)		\$55
Retaining Wall		\$60
Sea Wall		\$60
Siding (Windows & Doors No Charge)		\$30
Signs (Commercial)		\$50
Storage Building		\$55
Storm Cellar		\$10
Swimming Pool - above ground		\$30
Swimming Pool - in ground		\$80
<b>COMMERCIAL CONSTRUCTION:</b>		Cost Per Sq. Ft.
New Commercial Building		\$0.25

New Commercial Storage Bldg.:	A. Earth/Crush Rock Floor	\$0.10
	B. Wood Post Frame	\$0.10
	C. Metal, Wood, Shingle Roof	\$0.10
	D. One or More Sides Open	\$0.10
	E. Basic Lighting /Duplexes	\$0.10
	F. With Concrete Floor	\$0.10
	Enclose existing commercial storage building (with doors and windows)	\$0.10
	Add concrete floor in an existing storage building (\$20.00 minimum)	\$0.10
		\$0.10
		PERMIT COST
Remodel commercial building (electrical, plumbing, heat/air, structural) 3 inspections		\$40.00

## **Ash Flat**

Building Permit Fees-- They do not charge for fees

## **Hardy**

Building Permit Fees-- Depending on where you build.

Residential new construction is \$150

Commercial new construction is \$300 plus .50\$ on every 1000

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

MINUTES OF THE EXECUTIVE BOARD MEETING, May 17, 2017

The meeting was called to order at 9:30 AM. Those in attendance were: Alicia Griffin (Hardy), David Webb (CV SID), Darrell Matson (CV City Inspector), Mayor Russell Truitt (Highland), Mayor Jean Pace (Mammoth Spring), Josh Brunson (Marck Recycling) and Treasurer Peggy Long.

Minutes of the previous meeting were approved as written.

The financial report for the month of April was read. We had income of \$2,885.85 in sale of recycled materials, \$845.50 from Commercial Accounts and .26 cents in interest income. For a total income of \$3,731.61. We had expenses of \$5,724.12. This gives us a monthly ending balance of \$5,001.07. There was a motion made and seconded to approve the Treasurers report and it was approved unanimously.

Brian Watson, Manager reported that he shipped out a load of plastic and a load of cardboard last week. He stated he is in bad need of tires for the two trucks and also some trailers. A motion was made and seconded for Brian to purchase 6 tires for the Chevy Box Truck, 4 tires for the Ford pickup and 4 tires for one of the trailers for a total of 14 tires. He will check with the county about getting them through them but if we can't he will get them from Ash Flat Service Center. Brian said he is getting help from the community service workers and is trying to come up with new prospects for picking up cardboard because of the loss of paper and cardboard from the schools for the summer.

The enclosure for the front of the building is complete. They are still working on repairing the push wall and the outside walls.

Jean Pace said the E-Waste Grant is due 5/31/17 if we want to request some funding for e-waste recycling. It was decided Jean would contact Judge Zimmer and Sarah Sexton and submit the grant.

Josh Brunson with Marck Recycling did a presentation about his company. They provide recycling services and would be able to pick up our recycling. They could take partial and mixed loads because they currently provide services to the recycling center in Thayer, MO and we could share a load with them. They could also provide a semi trailer so the materials could be loaded as they were baled and this would give us more room inside the building. It was decided that he would come back to the June meeting with a current price list.

With no other business the meeting was adjourned.

The next meeting will be June 21, 2017 at 9:30 AM at the recycle center.

Respectfully Submitted,

Peggy Long, Treasurer/Secretary

# May 31, 2017

	Bank	Fund Name	April	May	Change		
1	FNB	GENERAL	41,152.56	31,431.87	(9,720.69)		
2	1st Community	Reserve Acct	133,579.23	133,630.28	51.05		
2	1st Community	Fire Act 833	8,556.39	8,557.12	0.73		
3	Evolve Bank	CD	75,586.03	75,659.28	73.25	240,721.43	
4		Petty Cash	50.00	50.00	-		
		Accounts Rec	2,146.89	2,125.47	(21.42)		
					-		
					-		
		<b>TOTALS</b>	<b>261,071.10</b>	<b>251,454.02</b>	<b>(9,617.08)</b>		
		<b><i>Street Fund</i></b>					
3	FNB	STREETS	3,866.18	9,795.18	5,929.00		
4	1st Community	Street Aid	34,961.79	21,486.20	(13,475.59)		
		<b>TOTALS</b>	<b>38,827.97</b>	<b>31,281.38</b>	<b>(7,546.59)</b>		
		<b><u>OTHER FUND ACCOUNTS</u></b>					
5	FNB	DIRECT DEPOSIT	1.00	1.00	-		
7	Centennial	Payroll Account	203.83	1,815.45	1,611.62		
		<b><i>Sewer Bond Fund</i></b>					
8	FNB	SEWER FUND	17,045.95	21,317.39	4,271.44		
11	1st Community	Money Market	89,645.69	89,653.30	7.61		
					-		
					-		
					-		
		<b>TOTALS</b>	<b>106,691.64</b>	<b>110,970.69</b>	<b>4,279.05</b>		
		<b><i>Sewer Revenue &amp; O&amp;M Fund</i></b>					
					-		
12	Centennial	Sewer - O & M Acct	9,685.43	6,156.08	(3,529.35)		
14	1st Community	Depr/Dept	74,870.45	74,879.99	9.54		
		<b>TOTALS</b>	<b>84,555.88</b>	<b>81,036.07</b>	<b>(3,519.81)</b>		
				<b>476,558.61</b>			
			<b>LAST MONTHS</b>	<b>491,351.42</b>	<b>(14,792.81)</b>		



# Sales Tax Report

Total sales tax - less rebate = 1% General Fund and .50% Sewer Bond									
m	o	Sales Tax	Claim	General	Sewer Bond		TOTAL	change from	
o	n	before	Rebate	Fund 1%	.50%		2017	previous	
n	t	Rebate	Total					year	
t	h								
h	h								
11	1	24,057.01		16,038.01	8,019.00		24,057.01	1,520.29	
12	2	24,465.91		16,310.61	8,155.30		24,465.91	-2,906.53	
1	3	22,912.94		15,275.29	7,637.65		22,912.94	88.86	
2	4	23,002.54		15,335.03	7,667.51		23,002.54	-2,452.71	
3	5	28,885.03		19,256.69	9,628.34		28,885.03	-2,120.03	
4	6								
5	7								
6	8								
7	9								
8	10								
9	11								
10	12								
		123,323.43		82,215.62	41,107.81		123,323.43	-5,870.12	
		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	664.10	27,332.52	26,630.02	25,035.52	30,248.59	24,563.93
		361,402.08	374,059.85	357,901.10	341,438.70	346,213.89	316,342.89	303,179.05	302,995.00
		2013	2014	2015	2016	2017			
		24,753.93	23,583.62	23,979.46	22,536.72	24,057.01			
		24,718.71	26,180.70	26,360.43	27,372.44	24,465.91			
		20,195.43	22,256.16	23,186.37	22,824.08	22,912.94			
		21,384.77	22,829.59	22,148.50	25,455.25	23,002.54			
		25,256.30	26,037.82	25,439.34	31,005.06	28,885.03			
		23,840.64	28,520.43	25,120.73	26,178.62				
		25,405.41	26,951.93	25,155.66	25,983.57				
		28,266.64	25,334.01	29,080.14	29,758.87				
		25,116.42	26,128.75	27,675.62	26,768.47				
		24,051.72	25,365.87	24,933.05	24,132.92				
		28,785.02	26,396.70	27,466.11	27,208.47				
		24,447.35	23,435.45	24,518.14	23,731.85				
		296,222.34	303,021.03	305,063.55	312,956.32	123,323.43			

# Sales Tax Report

		<b>County tax 2013</b>	<b>County tax 2014</b>	<b>County tax 2015</b>	<b>County tax 2016</b>	<b>County tax 2017</b>			
		<b>8,553.49</b>	<b>8,850.84</b>	<b>9,282.87</b>	<b>9,487.83</b>	<b>9,646.76</b>			
		<b>8,595.26</b>	<b>9,720.84</b>	<b>9,982.72</b>	<b>10,238.11</b>	<b>10,735.76</b>			
		<b>7,930.52</b>	<b>7,967.49</b>	<b>8,523.39</b>	<b>8,364.64</b>	<b>8,759.36</b>			
		<b>8,202.00</b>	<b>8,748.84</b>	<b>8,613.18</b>	<b>9,663.62</b>	<b>9,588.75</b>			
		<b>9,141.46</b>	<b>9,494.67</b>	<b>9,238.23</b>	<b>10,231.06</b>	<b>9,755.16</b>			
		<b>8,487.74</b>	<b>9,122.13</b>	<b>9,122.87</b>	<b>8,993.93</b>				
		<b>9,517.97</b>	<b>9,899.94</b>	<b>9,414.37</b>	<b>9,773.62</b>				
		<b>9,864.12</b>	<b>9,442.34</b>	<b>10,143.35</b>	<b>10,370.47</b>				
		<b>9,388.02</b>	<b>9,891.23</b>	<b>10,058.28</b>	<b>11,238.62</b>				
		<b>9,193.94</b>	<b>9,981.16</b>	<b>10,002.98</b>	<b>9,638.75</b>				
		<b>9,042.49</b>	<b>9,242.50</b>	<b>10,376.99</b>	<b>10,828.40</b>				
		<b>8,876.12</b>	<b>9,367.45</b>	<b>10,638.84</b>	<b>9,556.67</b>				
		<b>106,793.13</b>	<b>111,729.43</b>	<b>115,398.07</b>	<b>118,385.72</b>	<b>48,485.79</b>			

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget Jan 2017 Dec 2017	Annual Budget	Jan 2017	
		May 2017	Jan 2017		Jan 2017	Dec 2017	Percent
		Actual	Actual		Dec 2017	Variance	of Budget
<b>Revenue &amp; Expenditures</b>							
<b>General Revenues</b>							
Revenue							
0001	Beg. Bank Bal.		0.00	226,352.68	226,352.68	0%	
4000	City Sales Tax	28,885.03	123,323.43	315,000.00	191,676.57	39%	
4001	Merchant Fees	20.00	1,200.00	2,200.00	1,000.00	55%	
4002	Mun. Aid Income	1,137.44	6,795.97	17,000.00	10,204.03	40%	
4003	Property Tax	1,915.38	9,415.05	24,000.00	14,584.95	39%	
4004	Alcohol Permit Fees	15.77	15.77	1,500.00	1,484.23	1%	
4005	Sharp County Sales Tax	9,755.16	48,485.79	118,000.00	69,514.21	41%	
4006	Franchise Tax	239.51	26,236.46	55,000.00	28,763.54	48%	
4007	Interest - other	3.58	18.24	57.29	39.05	32%	
4008	Interest Income	126.68	623.98	1,000.00	376.02	62%	
4011	Misc. Income		80.00	40.00	(40.00)	200%	
4215	Sharp County Turnback	861.14	4,235.99	11,000.00	6,764.01	39%	
	Revenue	\$42,959.69	\$220,430.68	\$771,149.97	\$550,719.29		
	Gross Profit	\$42,959.69	\$220,430.68	\$771,149.97	\$0.00		
	Revenue Less Expenditures	\$42,959.69	\$220,430.68	\$771,149.97	\$0.00		
	Net Change in Fund Balance	\$42,959.69	\$220,430.68	\$771,149.97	\$0.00		

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
<b>Administrative Dept.</b>						
<b>Revenue</b>						
4009	Reimbursement for Exp. Paid		345.57	360.00	14.43	96%
	Revenue		\$345.57	\$360.00	\$14.43	
	Gross Profit		\$345.57	\$360.00	\$0.00	
<b>Expenses</b>						
5110	Salary	3,352.74	16,763.70	43,585.62	26,821.92	38%
5111	Salaries - Hourly	1,438.50	7,087.50	18,564.00	11,476.50	38%
5116	Council Pay	600.00	3,600.00	9,600.00	6,000.00	38%
5120	Health Insurance	322.87	1,659.25	4,347.72	2,688.47	38%
5122	Group Accident Insurance		1,100.00	940.00	(160.00)	117%
5130	Payroll Taxes Expense	417.39	2,162.73	5,560.85	3,398.12	39%
5140	Retirement Expense-AR Diamond	143.76	709.33	1,864.49	1,155.16	38%
5145	Survial Flight		200.00	200.00	0.00	100%
5170	Workers Comp		0.00	6,000.00	6,000.00	0%
5220	Attorney Retainer	750.00	3,750.00	9,000.00	5,250.00	42%
5221	Legal Services		0.00	2,000.00	2,000.00	0%
5270	Computer Service & Maintance	202.97	2,133.89	3,000.00	866.11	71%
5310	Insurance Expense - Building	390.00	390.00	340.00	(50.00)	115%
5311	Vehicle Insurance	17.50	17.50	6,000.00	5,982.50	0%
5320	Advertising - Publications	285.14	645.54	3,000.00	2,354.46	22%
5411	Vehicle Maintenance - Repairs		0.00	500.00	500.00	0%
5414	Building Maint. & Repair		162.41	500.00	337.59	32%
5415	Cleaning & Janitorial Services	160.00	520.00	960.00	440.00	54%
5530	Utilities - Electric	343.88	1,093.43	2,400.00	1,306.57	46%
5531	Water	21.45	106.67	300.00	193.33	36%
5534	Telephone	147.00	949.50	2,800.00	1,850.50	34%
5611	Postage		232.26	600.00	367.74	39%
5630	Fuel Expense- gasoline, Diesel	(33.42)	373.14	800.00	426.86	47%
5660	Supplies Expense - General Ope	233.16	1,554.93	2,000.00	445.07	78%
5710	Equipment Rental & Maint.	164.71	1,033.31	2,100.00	1,066.69	49%
5720	Travel & Meetings	143.38	842.72	1,000.00	157.28	84%
5721	Convention expense		1,459.46	1,700.00	240.54	86%
5730	Dues & Subscriptions		0.00	200.00	200.00	0%
5750	Education-Training & Schools		0.00	500.00	500.00	0%
	Expenses	\$9,101.03	\$48,547.27	\$130,362.68	\$81,815.41	
	Revenue Less Expenditures	(\$9,101.03)	-\$48,201.70	-\$130,002.68	\$0.00	
	Net Change in Fund Balance	(\$9,101.03)	-\$48,201.70	-\$130,002.68	\$0.00	

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
<b>City Properties</b>						
<b>Expenses</b>						
5310	Insurance Expense - Building	97.50	97.50	0.00	(97.50)	0%
5315	City Clean Up	91.38	456.90	1,600.00	1,143.10	29%
5420	Small Equipment Repair & Tools		400.00	1,500.00	1,100.00	27%
5531	Water	17.17	85.85	220.00	134.15	39%
5660	Supplies Expense - General Ope		0.00	400.00	400.00	0%
5750	Education-Training & Schools		0.00	50.00	50.00	0%
5831	Dam Permits		0.00	110.00	110.00	0%
5832	Dam Maint		255.38	2,500.00	2,244.62	10%
	Expenses	\$206.05	\$1,295.63	\$6,380.00	\$5,084.37	
	Revenue Less Expenditures	(\$206.05)	-\$1,295.63	-\$6,380.00	\$0.00	
	Net Change in Fund Balance	(\$206.05)	-\$1,295.63	-\$6,380.00	\$0.00	

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
<b>Fire Act 833</b>						
<b>Revenue</b>						
0006	Beg Cash Act 833		0.00	7,341.91	7,341.91	0%
4008	Interest Income	0.73	2.44	0.00	(2.44)	0%
4302	Act 833 Income		1,212.77	11,000.00	9,787.23	11%
	Revenue	\$0.73	\$1,215.21	\$18,341.91	\$17,126.70	
	Gross Profit	\$0.73	\$1,215.21	\$18,341.91	\$0.00	
<b>Expenses</b>						
5410	Supplies-Batteries		143.32	500.00	356.68	29%
5418	Radios	419.00	1,330.10	1,500.00	169.90	89%
5420	Small Equipment Repair & Tools		56.50	500.00	443.50	11%
5650	Medical Supplies		0.00	500.00	500.00	0%
5750	Education-Training & Schools		0.00	500.00	500.00	0%
5944	Hose		0.00	750.00	750.00	0%
5945	Personnel Protection Equipment		0.00	2,500.00	2,500.00	0%
5946	Hose Appliances		0.00	500.00	500.00	0%
5947	Foam Equipment		0.00	500.00	500.00	0%
	Expenses	\$419.00	\$1,529.92	\$7,750.00	\$6,220.08	
	Revenue Less Expenditures	(\$418.27)	-\$314.71	\$10,591.91	\$0.00	
	Net Change in Fund Balance	(\$418.27)	-\$314.71	\$10,591.91	\$0.00	

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period		Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	May 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Actual	Dec 2017	Dec 2017	Variance
							Percent of Budget
<b>Fire Dept.</b>							
<b>Revenue</b>							
4009	Reimbursement for Exp. Paid		11,238.21		11,028.15	(210.06)	102%
4014	Grants		1,000.00		0.00	(1,000.00)	0%
4016	Fire Dues		0.00		5,000.00	5,000.00	0%
4201	Report Fees		0.00		50.00	50.00	0%
4301	Fire Dept. Fire Tax		0.00		2,000.00	2,000.00	0%
4303	Fire Wise		0.00		500.00	500.00	0%
	Revenue		<u>\$12,238.21</u>		<u>\$18,578.15</u>	<u>\$6,339.94</u>	
	Gross Profit		<u>\$12,238.21</u>		<u>\$18,578.15</u>	<u>\$0.00</u>	
<b>Expenses</b>							
5110	Salary	909.60	4,548.00		11,824.80	7,276.80	38%
5111	Salaries - Hourly	1,230.00	6,130.00		18,500.00	12,370.00	33%
5130	Payroll Taxes Expense	176.52	880.01		2,501.80	1,621.79	35%
5141	LOFI	44.80	179.20		700.00	520.80	26%
5145	Survial Flight		200.00		500.00	300.00	40%
5171	Insurance-volunteers		0.00		500.00	500.00	0%
5270	Computer Service & Maintance		207.05		1,500.00	1,292.95	14%
5310	Insurance Expense - Building	1,306.50	1,306.50		1,096.50	(210.00)	119%
5411	Vehicle Maintenance - Repairs	563.72	16,113.02		17,028.15	915.13	95%
5414	Building Maint. & Repair	122.75	1,152.32		2,000.00	847.68	58%
5416	SCBA Maintenance		0.00		1,500.00	1,500.00	0%
5417	Compressor Maintenance Expense		20.02		800.00	779.98	3%
5419	Equipment Certification		0.00		3,000.00	3,000.00	0%
5440	Generator Maintenance		0.00		400.00	400.00	0%
5530	Utilities - Electric	434.19	1,230.07		3,100.00	1,869.93	40%
5531	Water	18.60	92.14		250.00	157.86	37%
5532	Propane Gas		462.27		800.00	337.73	58%
5534	Telephone	147.00	762.79		1,200.00	437.21	64%
5610	Office Supplies		0.00		250.00	250.00	0%
5611	Postage		0.00		20.00	20.00	0%
5630	Fuel Expense- gasoline, Diesel	214.61	844.05		2,400.00	1,555.95	35%
5651	Fire Prevention Materials		0.00		500.00	500.00	0%
5660	Supplies Expense - General Ope	122.64	702.71		1,500.00	797.29	47%
5670	Uniforms		0.00		700.00	700.00	0%
5720	Travel & Meetings		0.00		500.00	500.00	0%
5730	Dues & Subscriptions	119.00	264.00		300.00	36.00	88%
5942	Grant Monies Expenditures	1,000.00	1,000.00		0.00	(1,000.00)	0%
	Expenses	<u>\$6,409.93</u>	<u>\$36,094.15</u>		<u>\$73,371.25</u>	<u>\$37,277.10</u>	
	Revenue Less Expenditures	<u>(\$6,409.93)</u>	<u>-\$23,855.94</u>		<u>-\$54,793.10</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	<u>(\$6,409.93)</u>	<u>-\$23,855.94</u>		<u>-\$54,793.10</u>	<u>\$0.00</u>	

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Variance	Percent of Budget
<b>Other General Rev &amp; Exp</b>						
<b>Expenses</b>						
5309	Cost of General Election		0.00	500.00	500.00	0%
5312	Street Lights	359.73	1,110.90	1,500.00	389.10	74%
5313	911	1,515.00	3,030.00	6,060.00	3,030.00	50%
5314	Airport		1,250.00	5,000.00	3,750.00	25%
5315	City Clean Up	8.80	319.08	700.00	380.92	46%
5317	Tri-County Recycling		986.00	986.00	0.00	100%
5319	Other Promotions		0.00	3,500.00	3,500.00	0%
5868	Loan Payment - 1st Community		0.00	21,258.14	21,258.14	0%
	Expenses	\$1,883.53	\$6,695.98	\$39,504.14	\$32,808.16	
	Revenue Less Expenditures	(\$1,883.53)	-\$6,695.98	-\$39,504.14	\$0.00	
<b>Other Expenses</b>						
5861	Transfer to Street Fund	15,000.00	35,000.00	80,000.00	45,000.00	44%
5862	Transfer to Sewer O&M Account		0.00	28,000.00	28,000.00	0%
5863	Transfer- Sales Tax to SewerB	9,628.34	41,107.80	105,000.00	63,892.20	39%
5864	Transfer to Street -Turn back	861.14	4,235.99	11,000.00	6,764.01	39%
	Other Expenses	\$25,489.48	\$80,343.79	\$224,000.00	\$143,656.21	
	Net Change in Fund Balance	(\$27,373.01)	-\$87,039.77	-\$263,504.14	\$0.00	



General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		Actual	Actual	Dec 2017	Dec 2017	Percent of Budget
<b>Planning &amp; Zoning Commission</b>						
<b>Revenue</b>						
4502	Building permits	120.00	590.00	2,000.00	1,410.00	30%
	Revenue	<u>\$120.00</u>	<u>\$590.00</u>	<u>\$2,000.00</u>	<u>\$1,410.00</u>	
	Gross Profit	<u>\$120.00</u>	<u>\$590.00</u>	<u>\$2,000.00</u>	<u>\$0.00</u>	
<b>Expenses</b>						
5111	Salaries - Hourly	42.00	189.00	546.00	357.00	35%
5117	Planning Commission Pay	250.00	500.00	3,000.00	2,500.00	17%
5130	Payroll Taxes Expense	22.61	53.87	303.18	249.31	18%
5140	Retirement Expense-AR Diamond	1.26	5.67	16.38	10.71	35%
5320	Advertising - Publications		0.00	100.00	100.00	0%
5660	Supplies Expense - General Ope		0.00	10.00	10.00	0%
5720	Travel & Meetings		50.00	0.00	(50.00)	0%
	Expenses	<u>\$315.87</u>	<u>\$798.54</u>	<u>\$3,975.56</u>	<u>\$3,177.02</u>	
	Revenue Less Expenditures	<u>(\$195.87)</u>	<u>-\$208.54</u>	<u>-\$1,975.56</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	<u>(\$195.87)</u>	<u>-\$208.54</u>	<u>-\$1,975.56</u>	<u>\$0.00</u>	

General Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
		May 2017	Jan 2017	Jan 2017	Jan 2017	Dec 2017
		May 2017 Actual	May 2017 Actual	Jan 2017 Dec 2017	Dec 2017 Variance	Percent of Budget
<b>Police Dept.</b>						
<b>Revenue</b>						
0003	Beg. Cash Police Dept.		0.00	474.28	474.28	0%
4009	Reimbursement for Exp. Paid	25.00	2,313.26	0.00	(2,313.26)	0%
4014	Grants	3,468.87	3,468.87	0.00	(3,468.87)	0%
4021	Police Fundraiser		3,000.00	0.00	(3,000.00)	0%
4200	Tickets- fines	2,920.00	17,817.62	43,000.00	25,182.38	41%
4201	Report Fees	20.00	90.00	400.00	310.00	23%
	Revenue	<u>\$6,433.87</u>	<u>\$26,689.75</u>	<u>\$43,874.28</u>	<u>\$17,184.53</u>	
	Gross Profit	<u>\$6,433.87</u>	<u>\$26,689.75</u>	<u>\$43,874.28</u>	<u>\$0.00</u>	
<b>Expenses</b>						
5110	Salary	2,745.60	13,728.00	37,340.16	23,612.16	37%
5111	Salaries - Hourly	6,203.60	30,060.36	88,618.00	58,557.64	34%
5120	Health Insurance	1,153.13	5,720.75	14,269.16	8,548.41	40%
5130	Payroll Taxes Expense	727.93	3,662.14	10,400.77	6,738.63	35%
5140	Retirement Expense-AR Diamond	224.32	1,135.88	3,778.74	2,642.86	30%
5145	Survial Flight		360.00	400.00	40.00	90%
5270	Computer Service & Maintance	75.00	189.05	500.00	310.95	38%
5299	Professional service-Contract		240.00	800.00	560.00	30%
5411	Vehicle Maintenance - Repairs		4,546.44	4,000.00	(546.44)	114%
5412	Tires		1,061.82	3,000.00	1,938.18	35%
5418	Radios		89.38	0.00	(89.38)	0%
5534	Telephone	147.00	738.58	1,300.00	561.42	57%
5611	Postage	10.36	37.31	150.00	112.69	25%
5630	Fuel Expense- gasoline, Diesel	1,020.76	4,322.74	13,000.00	8,677.26	33%
5660	Supplies Expense - General Ope	50.32	577.66	1,000.00	422.34	58%
5670	Uniforms	607.11	1,477.53	1,500.00	22.47	99%
5681	Ammunitions & Guns		594.47	750.00	155.53	79%
5720	Travel & Meetings		0.00	50.00	50.00	0%
5730	Dues & Subscriptions		100.00	385.00	285.00	26%
5750	Education-Training & Schools		0.00	700.00	700.00	0%
5942	Grant Monies Expenditures	2,341.35	2,341.35	0.00	(2,341.35)	0%
5951	Police Fun Raise & Donate Exp		217.76	474.28	256.52	46%
5961	Radio/Radar Equipment		0.00	2,000.00	2,000.00	0%
	Expenses	<u>\$15,306.48</u>	<u>\$71,201.22</u>	<u>\$184,416.11</u>	<u>\$113,214.89</u>	
	Revenue Less Expenditures	<u>(\$8,872.61)</u>	<u>-\$44,511.47</u>	<u>-\$140,541.83</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	<u>(\$8,872.61)</u>	<u>-\$44,511.47</u>	<u>-\$140,541.83</u>	<u>\$0.00</u>	

General Fund  
 Statement of Revenue and Expenditures  
 Actual vs. Annual Budget Comparison  
 5/1/2017 to 5/31/2017

Account Number	Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2017
	May 2017	Jan 2017		Jan 2017	Dec 2017
	Actual	Actual	Jan 2017 Dec 2017	Variance	Percent of Budget
<b>Fund Balances</b>					
Beginning Fund Balance	261,071.10	236,451.10	0.00	0.00	0%
Net Change in Fund Balance	(9,617.08)	15,002.92	184,544.57	0.00	0%
Ending Fund Balance	251,454.02	251,454.02	0.00	0.00	0%

Street Fund  
Statement of Revenue and Expenditures

Account Number		Current Period May 2017 Actual	Year-To-Date Jan 2017 May 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance
<b>Revenue &amp; Expenditures</b>					
<b>Municipal Aid 1/2% Sales Tax</b>					
<b>Revenue</b>					
0004	Beg. Street Aid Monies	0.00	0.00	44,969.06	44,969.06
4008	Interest Income	3.05	23.72	70.00	46.28
4213	Municipal Aid - 1/2% Sales	1,844.93	9,229.34	21,000.00	11,770.66
	Revenue	<u>\$1,847.98</u>	<u>\$9,253.06</u>	<u>\$66,039.06</u>	<u>\$56,786.00</u>
	Gross Profit	\$1,847.98	\$9,253.06	\$66,039.06	
<b>Expenses</b>					
5640	Road Expense - Culverts &	521.31	673.72	3,000.00	2,326.28
5644	Road Expense - Gravel - Sla	802.26	4,235.15	15,000.00	10,764.85
5646	Road Expense - Cold Mix	0.00	2,306.90	15,000.00	12,693.10
5940	Machinery and Equipment	14,000.00	14,000.00		(14,000.00)
5956	Grader Payment FNBC	0.00	10,655.17	10,655.17	
	Expenses	<u>\$15,323.57</u>	<u>\$31,870.94</u>	<u>\$43,655.17</u>	<u>\$11,784.23</u>
	Revenue Less Expenditures	(\$13,475.59)	(\$22,617.88)	\$22,383.89	
	Net Change in Fund Balance	(\$13,475.59)	(\$22,617.88)	\$22,383.89	

Statement of Revenue and Expenditures

Account Number		Current	Year-To-Date	Annual Budget	Annual Budget
		Period May 2017 Actual	Jan 2017 May 2017 Actual	Jan 2017 Dec 2017	Jan 2017 Dec 2017 Variance
<b>Street Dept</b>					
<b>Revenue</b>					
0001	Beg. Bank Bal.	0.00	0.00	5,590.28	5,590.28
4008	Interest Income	0.42	1.80	6.00	4.20
4212	Municipal Aid - Hwy Reven	4,293.02	20,451.73	48,000.00	27,548.27
4215	Sharp County Turnback	861.14	4,235.99	11,000.00	6,764.01
	Revenue	<u>\$5,154.58</u>	<u>\$24,689.52</u>	<u>\$64,596.28</u>	<u>\$39,906.76</u>
	Gross Profit	\$5,154.58	\$24,689.52	\$64,596.28	
<b>Expenses</b>					
5110	Salary	1,712.00	8,560.00	22,256.00	13,696.00
5111	Salaries - Hourly	4,816.20	23,941.16	60,840.00	36,898.84
5120	Health Insurance	1,107.00	5,535.00	13,284.00	7,749.00
5130	Payroll Taxes Expense	517.39	2,611.38	6,639.42	4,028.04
5140	Retirement Expense-AR Dia	195.84	975.01	2,492.88	1,517.87
5145	Survial Flight	0.00	160.00	160.00	
5321	Advertising	0.00	0.00	100.00	100.00
5411	Vehicle Maintenance - Repa	0.00	623.53	5,000.00	4,376.47
5412	Tires	1,100.90	1,100.90	3,000.00	1,899.10
5430	All Equipment Repair	2,280.88	2,893.32	4,000.00	1,106.68
5630	Fuel Expense- gasoline, Die	980.52	3,438.09	10,000.00	6,561.91
5641	Road Signs Expense	0.00	0.00	400.00	400.00
5642	Road Expense - Safety Eq.	0.00	0.00	200.00	200.00
5645	Road Expense - Road Salt	0.00	141.59	400.00	258.41
5660	Supplies Expense - General	452.50	972.73	1,500.00	527.27
5670	Uniforms	197.37	1,071.99	2,500.00	1,428.01
5680	Small Tools	0.00	0.00	1,000.00	1,000.00
5710	Equipment Rental & Maint.	0.00	0.00	200.00	200.00
5867	Other Expense	0.00	0.00	50.00	50.00
5962	Bobcat Excavator-Wells Far	864.98	4,324.90	10,379.76	6,054.86
	Expenses	<u>\$14,225.58</u>	<u>\$56,349.60</u>	<u>\$144,402.06</u>	<u>\$88,052.46</u>
	Revenue Less Expenditures	(\$9,071.00)	(\$31,660.08)	(\$79,805.78)	
<b>Other Revenue</b>					
5858	Transfer from General Fund	15,000.00	35,000.00	80,000.00	45,000.00
	Other Revenue	<u>\$15,000.00</u>	<u>\$35,000.00</u>	<u>\$80,000.00</u>	<u>\$45,000.00</u>
	Net Change in Fund Balance	\$5,929.00	\$3,339.92	\$194.22	

Statement of Revenue and Expenditures

Account Number	Current	Year-To-Date	Annual Budget	Annual Budget
	Period	Jan 2017	Annual Budget	Jan 2017
	May 2017	May 2017	Jan 2017	Dec 2017
	Actual	Actual	Dec 2017	Variance

Fund Balances

Beginning Fund Balance	38,827.97	50,559.34		
Net Change in Fund Balanc	(7,546.59)	(19,277.96)	22,578.11	
Ending Fund Balance	31,281.38	31,281.38		

Sewer Revenue & O&M Account  
Statement of Revenue and Expenditures  
5/1/2017 to 5/31/2017

Account Number	Current Period May 2017 May 2017 Actual	Year-To- Date Jan 2017 May 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance
<b>Revenue &amp; Expenditures</b>				
<b>Revenue</b>				
0001	Beg. Bank Bal.	0.00	3,897.21	3,897.21
4008	Interest Income	10.63	51.39	120.00
4009	Reimbursement for Exp. Paid		400.00	0.00
4025	State of Ark Local Tax Rebate		0.00	400.00
4332	Sewer User Fees	14,929.45	78,484.59	188,000.00
4334	Sewer connect/reconnect Fee		0.00	200.00
4335	New Service	4,500.00	8,870.00	14,000.00
	Revenue	<u>\$19,440.08</u>	<u>\$87,805.98</u>	<u>\$206,617.21</u>
	Gross Profit	\$19,440.08	\$87,805.98	\$206,617.21
				\$118,811.23
				\$0.00
<b>Expenses</b>				
5110	Salary	1,712.00	8,560.00	22,256.00
5111	Salaries - Hourly	1,048.00	5,446.32	13,624.00
5120	Health Insurance	369.00	1,845.00	4,428.00
5130	Payroll Taxes Expense	209.86	1,102.35	2,888.10
5140	Retirement Expense-AR Diam	82.80	420.20	1,076.40
5210	CPA - Auditing		0.00	5,200.00
5231	Testing	357.00	2,678.07	5,000.00
5299	Professional service-Contract		136.80	500.00
5310	Insurance Expense - Building	2,679.30	2,679.30	2,335.80
5320	Advertising - Publications		0.00	100.00
5400	Permits		0.00	1,040.00
5430	All Equipment Repair		0.00	1,000.00
5439	New Sewer Equipment	6,785.25	9,660.88	10,000.00
5440	Generator Maintenance		0.00	1,200.00
5441	Rebuilt Grinder Pumps	822.69	7,058.43	20,000.00
5442	Switches/floats		4,209.79	20,000.00
5443	Chemical Expense		725.00	2,000.00
5444	Supples - Pipe		1,226.26	5,000.00
5520	Waste Disposal		4,626.37	6,000.00
5530	Utilities - Electric	3,393.48	7,582.01	16,000.00
5531	Water	38.49	300.87	650.00
5660	Supplies Expense - General O	22.57	951.86	2,000.00
5720	Travel & Meetings	373.76	1,131.46	100.00
5750	Education-Training & Schools	50.00	50.00	500.00
5820	Bond & Interest Expense	5,016.00	25,080.00	89,119.00
5830	Service Fee		30.00	0.00
5940	Machinery and Equipment		0.00	2,500.00
	Expenses	<u>\$22,960.20</u>	<u>\$85,500.97</u>	<u>\$234,517.30</u>
	Revenue Less Expenditures	(\$3,520.12)	\$2,305.01	-\$27,900.09
<b>Other Revenue</b>				
5858	Transfer from General Fund		0.00	28,000.00
	Other Revenue		<u>\$0.00</u>	<u>\$28,000.00</u>
	Net Change in Fund Balance	(\$3,520.12)	\$2,305.01	\$99.91
<b>Fund Balances</b>				
	Beginning Fund Balance	3,097,471.70	3,091,646.57	0.00
				0.00

Sewer Revenue & O&M Account  
Statement of Revenue and Expenditures  
5/1/2017 to 5/31/2017

Account Number	Current Period May 2017 May 2017 Actual	Year-To- Date Jan 2017 May 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance
Net Change in Fund Balance	(3,520.12)	2,305.01	99.91	0.00
Ending Fund Balance	3,093,951.58	3,093,951.58	0.00	0.00



Sewer Bond Fund  
Statement of Revenue and Expenditures  
Actual vs. Annual Budget Comparison  
5/1/2017 to 5/31/2017

Account Number	Account	Current Period May 2017 May 2017 Actual	Year-To- Date Jan 2017 May 2017 Actual	Annual Budget Jan 2017 Dec 2017	Annual Budget Jan 2017 Dec 2017 Variance	Jan 2017 Dec 2017 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
0001	Beg. Bank Bal.	0.00	0.00	\$96,615.12	96,615.12	0.00%
4000	City Sales Tax	9,628.34	41,107.80	\$105,000.00	63,892.20	39.15%
4008	Interest Income	8.79	40.73	\$100.00	59.27	40.73%
	Revenue	<u>\$9,637.13</u>	<u>\$41,148.53</u>	<u>\$201,715.12</u>	<u>\$160,566.59</u>	
	Gross Profit	\$9,637.13	\$41,148.53	\$201,715.12	\$0.00	
<b>Expenses</b>						
5820	Bond & Interest Ex	197.55	1,212.59	\$4,118.01	2,905.42	29.45%
5830	Service Fee	87.80	538.96	\$2,005.07	1,466.11	26.88%
	Expenses	<u>\$285.35</u>	<u>\$1,751.55</u>	<u>\$6,123.08</u>	<u>\$4,371.53</u>	
	Revenue Less Expenditures	<u>\$9,351.78</u>	<u>\$39,396.98</u>	<u>\$195,592.04</u>	<u>\$0.00</u>	
	Net Change in Fund Balance	\$9,351.78	\$39,396.98	\$195,592.04	\$0.00	
<b>Fund Balances</b>						
	Beginning Fund Bal	6,019.35	-24,025.85	\$0.00	0.00	0.00%
	Net Change in Fun	9,351.78	39,396.98	\$195,592.04	0.00	0.00%
	Ending Fund Balanc	15,371.13	15,371.13	\$0.00	0.00	0.00%

Statement Date 05/31/2017

Accounts General Fund Checking

Companies General Fund

Statement Balance:	\$33,856.24			
- Outstanding Checks:	\$2,424.37	Cleared Checks:	39	\$56,707.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	19	\$49,410.68
<hr/>				
Reconciled Balance Per Statement:	\$31,431.87			
Book Balance:	\$31,431.87			
<hr/>				
Difference	\$0.00			
<hr/> <hr/>				

Ref #	Date	Name	Amount
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Cleared Checks

10248	5/9/2017	Area Wide Media	255.14
10249	5/9/2017	Austin Embroidery	30.00
10250	5/9/2017	B & B Supply of Highland	97.36
10251	5/9/2017	Batesville Typewriter Co. Inc	164.71
10252	5/9/2017	Body Shop Supplies, Inc	10.36
10253	5/9/2017	Bumper to Bumper	88.17
10254	5/9/2017	Cintas Corporation LOC. 572	120.41
10255	5/9/2017	Entergy	601.73
10256	5/9/2017	EVS	538.72
10257	5/9/2017	Galls, LLC	304.63
10258	5/9/2017	Hedge's Portable Toilet Rental	91.38
10259	5/9/2017	Highland Public Water Authority	57.22
10260	5/9/2017	Highland Supply Co. Inc	2.34
10261	5/9/2017	Johnson Supply, Inc	56.48
10262	5/9/2017	Jon R. Abele PLC	750.00
10263	5/9/2017	Matt Ramaglia	175.00
10264	5/9/2017	Radio Communications Center LLC	1,419.00
10265	5/9/2017	Sharp County E911	1,515.00
10267	5/9/2017	Sharp Office Supply	50.13
10268	5/9/2017	Town & Country Foods	2.39
10269	5/9/2017	Twomey PC Repair	75.00
10270	5/9/2017	Wal-Mart Community	72.64
10271	5/9/2017	WEX BANK	1,138.78
10272	5/10/2017	Fidelity Communications	441.00
10273	5/10/2017	Hart, Chasity T	143.38
10275	5/19/2017	Card Services Center - MasterCard	310.79
10276	5/22/2017	Entergy	536.07
10277	5/22/2017	Galls, LLC	272.48
10278	5/19/2017	Golight, Inc	374.62
10279	5/19/2017	Highland Computer	1,355.96
EFT 419	5/1/2017	LOPFI	44.80
EFT 420	5/5/2017	Highland Payroll Fund	10,637.20
EFT 421	5/4/2017	Street Fund	5,000.00
EFT 422	5/9/2017	Street Fund	5,000.00
EFT 423	5/10/2017	Highland Payroll Fund	645.90
EFT 424	5/15/2017	Street Fund	861.14
EFT 425	5/19/2017	Highland Payroll Fund	8,838.73
EFT 426	5/25/2017	Sewer Bond fund	9,628.34

Ref #	Date	Name	Amount
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**Cleared Checks**

EFT 428	5/31/2017	Street Fund	5,000.00
Cleared Checks Totals			<u>56,707.00</u>

**Cleared Deposits**

037685	5/31/2017	FNBC	2.38
GF - 05 02	5/2/2017	5/2/2017 Deposit	121.25
GF - 05 03	5/3/2017	5/3/2017 Deposit	2,920.00
GF - 05 05	5/5/2017	5/5/2017 Deposit	3,493.87
GF - 05 10	5/10/2017	5/10/2017 Deposit	1,137.44
GF - 05 15	5/15/2017	5/15/2017 Deposit	2,846.52
GF - 05 22	5/22/2017	5/22/2017 Deposit	204.03
GF - 05 25	5/25/2017	5/25/2017 Deposit	38,640.19
GF - 05 31	5/31/2017	5/31/2017 Deposit	45.00
Cleared Deposits Totals			<u>49,410.68</u>

**Outstanding Checks**

10266	5/9/2017	Sharp County Fair Association	30.00
10274	5/17/2017	Arkansas Firefighters Association	119.00
10280	5/19/2017	Intoximeters	463.87
10281	5/24/2017	Municipal League	17.50
10282	5/24/2017	Municipal League	1,794.00
Outstanding Checks Totals			<u>2,424.37</u>

Statement Date 04/30/2017  
 Accounts First Community GF Reserve  
 Companies General Fund

Statement Balance:	\$133,579.23		
- Outstanding Checks:	\$0.00	Cleared Checks:	1 \$11,186.44
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$51.73
<hr/>			
Reconciled Balance Per Statement:	\$133,579.23		
Book Balance:	\$133,579.23		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00004	4/10/2017	ERA	11,186.44
		Cleared Checks Totals	<u>11,186.44</u>
<b>Cleared Deposits</b>			
037664	4/28/2017	First Community Bank	51.73
		Cleared Deposits Totals	<u>51.73</u>

Statement Date 05/31/2017  
 Accounts Evolve Bank &TR/CD  
 Companies General Fund

Statement Balance:	\$75,659.28		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$73.25
<hr/>			
Reconciled Balance Per Statement:	\$75,659.28		
Book Balance:	\$75,659.28		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
037687	5/31/2017	Evolve Bank & Trust	73.25
		Cleared Deposits Totals	<u>73.25</u>

Statement Date 05/31/2017

Accounts First Community - Fire Act 833

Companies General Fund

Statement Balance:	\$8,557.12		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$0.73
	<hr/>		
Reconciled Balance Per Statement:	\$8,557.12		
Book Balance:	\$8,557.12		
	<hr/>		
Difference	\$0.00		
	<hr/> <hr/>		

Ref #	Date	Name	Amount
	5/31/2017	Interest	0.73
		Cleared Deposits Totals	<hr/> 0.73

Statement Date 05/31/2017

Accounts Street Fund Checking

Companies Street Fund

Statement Balance:	\$9,795.18		
- Outstanding Checks:	\$0.00	Cleared Checks:	14 \$16,070.51
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	8 \$21,999.51
<hr/>			
Reconciled Balance Per Statement:	\$9,795.18		
Book Balance:	\$9,795.18		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

03250	5/9/2017	Arkansas Department of Emergency	125.00
03251	5/9/2017	B & B Supply of Highland	207.83
03252	5/9/2017	Body Shop Supplies, Inc	1,100.90
03253	5/9/2017	Bumper to Bumper	294.36
03254	5/9/2017	Cintas Corporation LOC. 572	197.37
03255	5/9/2017	Heartland Equipment	1,497.38
03256	5/9/2017	Murphy Oil Co.	283.09
03257	5/9/2017	Tri-County Farm & Ranch Sup.	43.54
03258	5/9/2017	WEX BANK	697.43
03259	5/10/2017	Street Aid Fund	1,844.93
03260	5/24/2017	Card Services Center - MasterCard	565.27
03261	5/19/2017	Wells Fargo Equipment Finance	864.98
EFT 179	5/5/2017	Highland Payroll Fund	4,727.71
EFT 180	5/19/2017	Highland Payroll Fund	3,620.72
Cleared Checks Totals			<u>16,070.51</u>

Cleared Deposits

	5/31/2017	Interest	0.42
Street 05 04	5/4/2017	5/4/2017 Deposit	5,000.00
Street 05 09	5/9/2017	5/09/2017 Deposit	5,000.00
Street 05 10	5/10/2017	5/10/2017 Deposit	6,137.95
Street 05 15	5/15/2017	5/15/2017 Deposit	861.14
Street 05 31	5/31/2017	5/31/2017 Deposit	5,000.00
Cleared Deposits Totals			<u>21,999.51</u>

Statement Date 05/31/2017  
 Accounts 1st Community-St. Aid Fund  
 Companies Street Fund

Statement Balance:	\$21,486.20		
- Outstanding Checks:	\$0.00	Cleared Checks:	4 \$13,478.64
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$3.05
<hr/>			
Reconciled Balance Per Statement:	\$21,486.20		
Book Balance:	\$21,486.20		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
00039	5/9/2017	Arkansas Quality Stone, Inc	802.26
00040	5/9/2017	Sharp County Road Dept.	521.31
00041	5/12/2017	Baltz Chevrolet & Equipment	14,000.00
03259	5/10/2017	Street Aid Fund	(1,844.93)
		Cleared Checks Totals	<u>13,478.64</u>
<b>Cleared Deposits</b>			
	5/31/2017	Interest	3.05
		Cleared Deposits Totals	<u>3.05</u>



Statement Date 05/31/2017

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		
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Difference	\$0.00		
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Ref #	Date	Name	Amount
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Totals 

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Statement Date 05/31/2017

Accounts Payroll Bank Account

Companies Payroll Fund

Statement Balance:	\$1,861.62		
- Outstanding Checks:	\$46.17	Cleared Checks:	21 \$30,964.43
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	8 \$31,892.19
<hr/>			
Reconciled Balance Per Statement:	\$1,815.45		
Book Balance:	\$1,815.45		
<hr/>			
Difference	\$0.00		
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Ref #	Date	Name	Amount
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### Cleared Checks

03599	5/2/2017	Burton, Michael A	46.17
03600	5/2/2017	Gatewood, Phyllis G	46.17
03601	5/2/2017	Kamps, Jeffrey C	46.17
03602	5/2/2017	Ozbun, Jayson	46.17
03603	5/5/2017	OSCE Clearing House SDU	393.60
03604	5/10/2017	Morris, Mary Jo	92.35
03605	5/10/2017	Burton, Dennis R	92.35
03606	5/10/2017	Casey, Nathan T	92.35
03607	5/10/2017	Brink, Melody M	92.35
03608	5/10/2017	Black, Ernest J	92.35
03609	5/10/2017	Massey, Kenneth J	92.35
03610	5/19/2017	Truitt, Brenda	147.76
03611	5/19/2017	OSCE Clearing House SDU	393.60
03612	5/19/2017	Aflac	441.78
03613	5/19/2017	Municipal League	3,402.00
2017 05 05 - 00	5/5/2017	Direct Deposits	9,605.59
2017 05 19 - 00	5/19/2017	Direct Deposits	9,420.36
EFT 337	4/20/2017	Dept of Finance & Admin.	730.03
EFT 338	5/5/2017	EFTPS	2,817.01
EFT 339	5/10/2017	EFTPS	91.80
EFT 340	5/19/2017	EFTPS	2,782.12
Cleared Checks Totals			<u>30,964.43</u>

### Cleared Deposits

437765	5/31/2017	Centennial Bank	0.27
GF - 05 17	5/19/2017	5/19/2017 Deposit	13,985.78
Pay 05 05	5/5/2017	5/5/2017 Deposit	17,260.24
Pay 05 10	5/10/2017	5/10/2017 Deposit	645.90
Cleared Deposits Totals			<u>31,892.19</u>

### Outstanding Checks

03598	5/2/2017	Auld, Lisa	46.17
Outstanding Checks Totals			<u>46.17</u>

Statement Date 05/31/2017

Accounts Sewer Bond Fund Checking

Companies Sewer Bond Fund

Statement Balance:	\$21,317.39		
- Outstanding Checks:	\$0.00	Cleared Checks:	2 \$20,358.08
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	2 \$9,629.52
<hr/>			
Reconciled Balance Per Statement:	\$21,317.39		
Book Balance:	\$21,317.39		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Checks</b>			
01036	4/26/2017	Sewer Bond 1st Community	15,000.00
EFT 084	5/1/2017	Arkansas Development Finance A	5,358.08
		Cleared Checks Totals	<u>20,358.08</u>
<b>Cleared Deposits</b>			
208047	5/31/2017	FNBC	1.18
Bond 05 25	5/25/2017	5/25/2017 Deposit	9,628.34
		Cleared Deposits Totals	<u>9,629.52</u>

Statement Date 05/31/2017

Accounts 1st Communtiy Sewer Bond Fund

Companies Sewer Bond Fund

Statement Balance:	\$89,653.30		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$7.61
	<hr/>		
Reconciled Balance Per Statement:	\$89,653.30		
Book Balance:	\$89,653.30		
	<hr/>		
Difference	\$0.00		
	<hr/> <hr/>		

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
208048	5/31/2017	First Community Bank	7.61
		Cleared Deposits Totals	<hr/> 7.61

Statement Date 05/31/2017

Accounts Sewer Revenue -O & M Checking

Companies Sewer Revenue & O&M Account

Statement Balance:	\$12,991.33		
- Outstanding Checks:	\$6,835.25	Cleared Checks:	13 \$16,882.65
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	3 \$19,430.85
<hr/>			
Reconciled Balance Per Statement:	\$6,156.08		
Book Balance:	\$6,156.08		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
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Cleared Checks

01609	4/28/2017	Sullivan JR., Matthew J	757.70
01610	5/9/2017	B & B Supply of Highland	18.07
01611	5/9/2017	Entergy	1,747.77
01612	5/10/2017	Swafford Electric Company, Inc	822.69
01613	5/19/2017	C.V. Waterworks	38.49
01616	5/19/2017	Arkansas Testing Labs, Inc	357.00
01617	5/19/2017	Card Services Center - MasterCard	378.26
01618	5/22/2017	Entergy	1,645.71
01621	5/24/2017	Municipal League	2,679.30
EFT 310	5/5/2017	Highland Payroll Fund	1,895.33
EFT 311	5/12/2017	Usda Service Center	465.00
EFT 312	5/12/2017	Usda Service Center	4,551.00
EFT 313	5/19/2017	Highland Payroll Fund	1,526.33
Cleared Checks Totals			<u>16,882.65</u>

Cleared Deposits

004801	5/31/2017	Centennial Bank	1.40
O&M 05 02	5/2/2017	5/2/2017 Deposit	4,500.00
O&M 05 10	5/10/2017	5/10/2017 Deposit	14,929.45
Cleared Deposits Totals			<u>19,430.85</u>

Outstanding Checks

01614	5/23/2017	Arkansas Department of Health	25.00
01615	5/23/2017	Arkansas Department of Health	25.00
01619	5/19/2017	Evans Enterprises, Inc.	3,869.50
01620	5/19/2017	Haynes Equipment	2,915.75
Outstanding Checks Totals			<u>6,835.25</u>

Statement Date 05/31/2017

Accounts First Community Depr./Debt

Companies Sewer Revenue & O&M Account

Statement Balance:	\$74,879.99		
- Outstanding Checks:	\$0.00	Cleared Checks:	0 \$0.00
+ Outstanding Deposits:	\$0.00	Cleared Deposits:	1 \$9.54
<hr/>			
Reconciled Balance Per Statement:	\$74,879.99		
Book Balance:	\$74,879.99		
<hr/>			
Difference	\$0.00		
<hr/> <hr/>			

Ref #	Date	Name	Amount
<b>Cleared Deposits</b>			
004802	5/31/2017	First Community Bank	9.54
		Cleared Deposits Totals	<hr/> 9.54

# RESOLUTION NO. 2017 -07

A RESOLUTION AUTHORIZING  
THE MAYOR OF HIGHLAND  
TO SUBMIT AN APPLICATION  
TO THE DEPARTMENT OF PARKS  
AND TOURISM

WHEREAS, Highland, Arkansas, seeks to improve the recreation facilities at the Highland Fun Park and wishes to seek grant funding assistance; and

WHEREAS, in order to obtain funds necessary to develop and/or improve the site for such a recreation area, it is necessary to obtain a 50/50 Matching Grant from the Arkansas Department of Parks and Tourism's Outdoor Recreation Grant Program; and

WHEREAS, the plans for such recreation areas have been prepared and the price, therefore, has been established; and

WHEREAS, this governing body understands the grantee and grantor will enter into a binding agreement which obligates both parties to policies and procedures contained in the *Land and Water Conservation Fund Grants Manual* including, but not limited to, the following: The park area defined by the project boundary map, submitted in the application, must remain in outdoor recreation use in perpetuity, regardless if the property is bought or developed with matching grant funds; all present and future overhead utility lines within the project boundary must be routed away or placed underground; the project area must remain open and available for use by the public at all reasonable times of the day and year; facilities can be reserved for special events, league play, etc., but cannot be reserved, leased, or assigned for exclusive use, and the project area must be kept clean, maintained and operated in a safe and healthful manner.

The Highland City Council is well aware and apprised of the above-mentioned project and will provide the local portion of the development cost of the entire project.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Highland, Arkansas, that the Mayor is hereby authorized to make application to the Arkansas Department of Parks and Tourism for assistance to develop recreational facilities at Highland Fun Park located at East Lakeshore Drive, Highland, AR 72542 ; therefore, such application to be submitted as expediently as possible.

PASSED this \_\_\_\_ day of \_\_\_\_\_, 2017.

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Recorder/Treasurer

(seal)

**RESOLUTION 17-06**  
**Amend Budget of 2017-02**  
**2017 BUDGET ADOPTION**  
**For the City of Highland, Arkansas**

**A RESOLUTION ADOPTING THE**  
**AMENDED 2017 BUDGET**  
**FOR THE CITY OF HIGHLAND, ARKANSAS**

WHEREAS, it is the requirement of the City Council to amend the budget for the year 2017;

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

That the attached Amended 2017 Budget for the City of Highland, Arkansas is hereby adopted;

THIS RESOLUTION ADOPTED IN REGULAR SESSION

Approved and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017

ATTEST:

\_\_\_\_\_  
Russell Truitt, Mayor

\_\_\_\_\_  
Mary Wiles, Recorder/Treasurer  
(Seal)

Changes to the budget  
Text is this color



**General Fund**

account number	Account Name	2017 June 13	
<b>REVENUES - Recap</b>			
	Beginning Balance	226,352.68	
	Beginning Balance Fire Act 833	7,341.91	
	Beginning Balance Police Department	474.28	
	<b>REVENUES</b>	<b>545,094.79</b>	
	Administrative Dept.	360.00	
	City Properties		
	Other Revenue and Expenditures	200.00	
	Fire Department	19,788.21	
	Fire Department Act 833	11,010.00	
	Planning & Zoning	2,000.00	
	Police Department	52,157.13	
	<b><u>TOTAL REVENUE &amp; CASH</u></b>	<b>864,779.00</b>	
	Administrative Dept.	131,406.71	
	City Properties	6,477.50	
	Fire Dept.	74,371.25	
	Fire Department Act 833	7,750.00	
	Other General Rev.	265,504.14	
	Planning & Zoning	4,025.56	
	Police Dept.	192,524.07	
	Stephan and Pamela Poulsen Acct Rec.	257.50	
	<b><u>TOTAL EXPENDITURES</u></b>	<b>682,316.73</b>	
	<b>Ending Cash Balance</b>	<b>182,462.27</b>	

**General Fund**

<b>account number</b>	<b>Account Name</b>	<b>2017 June 13</b>	
<b>REVENUES</b>			
4000	City Sales Tax	<b>315,000.00</b>	
4001	Merchant Fees	<b>2,200.00</b>	
4002	Mun. Aid Income	<b>17,000.00</b>	
4003	Sharp County Property Tax	<b>24,000.00</b>	
4004	Alcohol Permit Fees	<b>1,500.00</b>	
4005	Sharp County Sales Tax	<b>118,000.00</b>	
4006	Franchise Tax	<b>55,000.00</b>	
4007	Interest- Other	<b>57.29</b>	
4008	Interest Income	<b>1,000.00</b>	
4011	Misc. Income	<b>80.00</b>	
4215	Sharp County Turn back	<b>11,000.00</b>	
	Stephan and Pamela Poulsen Acct Rec.	<b>257.50</b>	
	<b>TOTAL REVENUE &amp; CASH</b>	<b>545,094.79</b>	

## General Fund

account number	Account Name	2017 June 13	
<b>Administrative Dept.</b>			
<b>REVENUES</b>			
4009	Reimbursement for Exp. Paid	360.00	
4017	Reimbursement for Health Ins.	-	
4020	Community Grants	-	
	Revenue	360.00	
<b>EXPENDITURES</b>			
5110	Salaries - Regular	43,585.62	
5111	Salaries - Hourly	18,564.00	
5116	Council Pay	9,600.00	
5120	Health Insurance	4,231.75	
5121	Health Insurance - other		
5122	Group Accident Insurance	1,100.00	
5130	Payroll Taxes Expense	5,560.85	
5140	Retirement Expense-AR Diamond	1,864.49	
5145	Survial Flight	200.00	
5170	Workers Comp	6,000.00	
5220	Attorney Retainer	9,000.00	
5221	Legal Services	2,000.00	
5270	Computer Service & Maintance	3,000.00	
5310	Insurance Expense-City Hall	340.00	
5311	Vehicle Insurance	6,000.00	
5320	Advertising - Publications	3,000.00	
5411	Vehicle Maintenance - Repairs	500.00	
5412	Tires		
5414	Building Maintenance	500.00	
5415	Cleaning & Janitorial Service	960.00	
5530	Utilities - Electric	2,400.00	
5531	Utilities - Water	300.00	
5534	Century Tel - Telephone	2,800.00	
5611	Postage	600.00	
5630	Fuel Expenses -gasoline, Diesel	800.00	
5660	Supplies Expense - General Ope	2,000.00	
5710	Equipment Rental & Maint.	2,100.00	
5720	Travel & Meetings	1,000.00	
5721	Convention expense	2,700.00	
5730	Dues & Subscriptions	200.00	
5750	Education-Training & Schools	500.00	
5942	Grant Monies Expenditures		
5960	Computer Equipment		
5970	Other Capital Outlay -		
	<b>TOTAL EXPENDITURES</b>	<b>131,406.71</b>	

## General Fund

account number	Account Name	2017 June 13	
	<b>City Properties</b>		
<b>REVENUES</b>			
	Beginning Balance of		
4009	Reimbursement for Exp. Paid		
4014	Community Grants		
	<u>TOTAL REVENUE &amp; CASH</u>	-	
<b>EXPENDITURES</b>			
5310	Insurance - City Park	97.50	
5315	City Clean-Up-Potty	1,600.00	
5531	Water	220.00	
5660	Supplies Expense - General Ope	400.00	
5710	Equipment Rental & Maint.	1500.00	
5750	Education-Training & Schools	50.00	
5831	Dam permits	110.00	
5832	Dam Maint	2,500.00	
5942	Grant Monies Expenditures		
5948	Community Grants Expenditures		
	<u>TOTAL EXPENDITURES</u>	6,477.50	

**General Fund**

account number	Account Name	2017 June 13	
	<b>Fire Dept.</b>		
<b>REVENUES</b>			
4009	Reimbursement for Exp. Paid	11,238.21	
4011	Misc. Income	-	
4014	Grants	1,000.00	
4015	Donations	-	
4016	Fire Dues	5,000.00	
4019	Sale of Surplus Property	-	
4201	Report Fees	50.00	
4301	Fire Dept. Fire Tax	2,000.00	
4303	Fire Wise	500.00	
	<u>TOTAL REVENUE &amp; CASH</u>	19,788.21	
<b>EXPENDITURES</b>			
5110	Salary	11,824.80	
5111	Salaries - Hourly- Reimbursement	18,500.00	
5119	Fire Dept. Reimbursement	-	
5130	Payroll Taxes Expenses	2,501.80	
5141	LOFI	700.00	
5145	Survial Flight	500.00	
5171	Insurance-volunteers	500.00	
5270	Computer Service & Maintance	1,500.00	
5310	Insurance Expense-Fire Station	1,096.50	
5411	Vehicle Maintenance - Repairs	17,028.15	
5414	Building Maint. & Repair	2,000.00	
5416	SCBA Maintenance	1,500.00	
5417	Compressor Maintenance	800.00	
5419	Equipment Cert	3,000.00	
5440	Generator Maintenance	400.00	
5530	Utilities -Electric	3,100.00	
5531	Water	250.00	
5532	Propane Gas	800.00	
5534	Telephone	1,200.00	
5610	Office Supplies	250.00	
5611	Postage	20.00	
5630	Fuel Expense- gasoline, Diesel	2,400.00	
5651	Fire Prevention Materials	500.00	
5660	Supplies Expense - General Ope	1,500.00	
5670	Uniforms	700.00	
5680	Small Tools	-	
5720	Travel & Meetings	500.00	
5730	Dues & Subscriptions	300.00	
5731	Code Books		
5942	Grant Monies Expenditures	1,000.00	
5950	Vehicle Purchase	-	
	<u>TOTAL EXPENDITURES</u>	74,371.25	

## General Fund

account number	Account Name	2017 June 13	
	<b>Act 833</b>		
<b>REVENUES</b>			
	Beginning Balance of		7,341.91
4008	Interest Income	10.00	
4009	Reimbursement for Exp. Paid		
4302	Act 833 Income	11,000.00	
	<u>TOTAL REVENUE &amp; CASH</u>	11,010.00	
<b>EXPENDITURES</b>			
5410	Supplies -Batteries	500.00	
5412	Tires		
5418	Radios	1,500.00	
5420	Small Equipment Repair & Tools	500.00	
5650	Medical Supplies	500.00	
5680	Small Tools		
5750	Education - Training & Schools	500.00	
5944	Hose	750.00	
5945	Personnel Protection Equipment	2,500.00	
5946	Hose Appliances	500.00	
5947	Foams/Gel	500.00	
		-	
	<u>TOTAL EXPENDITURES</u>	7,750.00	

**General Fund**

<b>account number</b>	<b>Account Name</b>	<b>2017 June 13</b>	
<b>Other General Rev &amp; Exp</b>			
<b>REVENUES</b>			
4009	Reimbursement for Exp. Paid		
4022	Map Advertisement Revenue	<b>200.00</b>	
5865	Transfer in from Sewer O & M		
	<u>Transfer in from direct deposit</u>		
<b>TOTAL REVENUE &amp; CASH</b>		<b>200.00</b>	
<b>EXPENDITURES</b>			
5309	Cost of General Election	<b>2,500.00</b>	
5312	Street Lights	<b>1,500.00</b>	
5313	911	<b>6,060.00</b>	
5314	Airport	<b>5,000.00</b>	
5315	City Clean Up	<b>700.00</b>	
5317	Tri County Recycling	<b>986.00</b>	
5319	Other Promotions/Adv. (maps)	<b>3,500.00</b>	
5861	Transfer to Street Fund	<b>80,000.00</b>	
5862	Transfer to Sewer O&M Account	<b>28,000.00</b>	
5863	Transfer - Sales Tax to Sewer Bond	<b>105,000.00</b>	
5864	Transfer to Street -Turn back monies	<b>11,000.00</b>	
5866	Transfer to Direct Deposit		
5868	Loan Payment - 1st Community	<b>21,258.14</b>	
5942	Grant Monies Expenditures		
5950	Vehicle Purchase		
<b><u>TOTAL EXPENDITURES</u></b>		<b>265,504.14</b>	

**General Fund**

<b>account number</b>	<b>Account Name</b>	<b>2017 June 13</b>	
	<b>Planning &amp; Zoning Commission</b>		
<b>REVENUES</b>			
4502	Building permits	2,000.00	
4504	Inspection Fees	.	
	<u>TOTAL REVENUE &amp; CASH</u>	<u>2,000.00</u>	
<b>EXPENDITURES</b>			
5111	Salary-Hourly-Chasity	546.00	
5117	Planning Commission Pay	3,000.00	
5130	Payroll Taxes Expense	303.18	
5140	Retirement Expense-AR Diamond	16.38	
5320	Advertising - Publications	100.00	
5660	Supplies Expense - General Oper	10.00	
5720	Travel & Meetings	50.00	
5730	Dues & Subscriptions		
5750	Education - Training & Schools		
	<u>TOTAL EXPENDITURES</u>	<u>4,025.56</u>	



**General Fund**

<b>account number</b>	<b>Account Name</b>	<b>2017 June 13</b>	
<b>Police Department</b>			
<b>REVENUES</b>			
	<b>Beginning Balance - Fundraiser</b>		<b>474.28</b>
4009	Reimbursement for Exp. Paid	<b>2,288.26</b>	
4014	Grants	<b>3,468.87</b>	
4015	Donations		
4020	Community Grants		
4021	Police Fundraiser	<b>3,000.00</b>	
4200	Tickets- fines	<b>43,000.00</b>	
4201	Report Fees	<b>400.00</b>	
	<b>TOTAL REVENUE &amp; CASH</b>	<b>52,157.13</b>	
<b>EXPENDITURES</b>			
5110	Salaries - Regular	<b>37,340.16</b>	
5111	Salaries - Hourly	<b>88,618.00</b>	
5120	Health Insurance	<b>14,908.25</b>	
5130	Payroll Taxes Expense	<b>10,400.77</b>	
5140	Retirement Expense-AR Diamond	<b>3,778.74</b>	
5145	Survial Flight	<b>400.00</b>	
5270	Computer Service & Maintance	<b>500.00</b>	
5299	professional service - Contract	<b>800.00</b>	
5301	Forfeiture Expenditures		
5411	Vehicle Maintenance - Repairs	<b>5,000.00</b>	
5412	Tires	<b>3,000.00</b>	
5534	Century Tel - Telephone	<b>1,300.00</b>	
5611	Postage	<b>150.00</b>	
5630	Fuel Expense- gasoline, Diesel	<b>13,000.00</b>	
5660	Supplies Expense - General Ope	<b>1,000.00</b>	
5670	Uniforms	<b>1,500.00</b>	
5681	Ammunitions/Guns/tasers	<b>750.00</b>	
5720	Travel & Meetings	<b>50.00</b>	
5730	Dues & Subscriptions	<b>385.00</b>	
5750	Education - Training & Schools	<b>700.00</b>	
5830	Service Fee Loan fee		
5942	Grant Monies Expenditures	<b>3,468.87</b>	
5950	Vehicle Purchase		
5951	Police Dept. Fundraiser & Donation Expense	<b>3,474.28</b>	
5961	Radio Equipment- (Maint)	<b>2,000.00</b>	
	<b>TOTAL EXPENDITURES</b>	<b>192,524.07</b>	

**Street**

acct. number	Account Name	2017 June 13
<b>REVENUES</b>		
	Beginning Cash & Investments	-
	Beginning Cash in Bank	5,590.28
4008	Interest Income	6.00
4009	Reimbursement for exp. paid	-
4011	Misc. Income	-
4212	Municipial Aid - Hwy Revenue	48,000.00
4215	Sharp County Turnback	11,000.00
5861	Transfer in from General Fund	80,000.00
	<b>Total Estimated Revenue</b>	<b>139,006.00</b>
		-
	<b>TOTAL REVENUE &amp; CASH</b>	<b>144,596.28</b>
<b>EXPENDITURES</b>		
5110	Salaries - Regular	22,256.00
5113	Salaries Hourly Vacation	-
5114	Salaries - Sick hourly	-
5120	Health Insurance	14,355.00
5130	Payroll Taxes Expense	6,639.42
5140	Retirement Expense-AR Diamond	2,492.88
5145	Survival Flight	160.00
5321	Advertising	100.00
5411	Vehicle Maintenance - Repairs	5,000.00
5412	Tires	3,000.00
5420	Small Equipment Repair & Tools	-
5430	All Equipment Repair	4,000.00
5630	Fuel Expense- gasoline, Diesel	9,000.00
5641	Road Signs Expense	400.00
5642	Road Expense - Safety Equ	200.00
5645	Road Expense - Road Salt	400.00
5660	Supplies Expense - General Ope	1,500.00
5670	Uniforms	2,500.00
5680	Small Tools	1,000.00
5710	Equipment Rental & Maint.	200.00
5830	Service Fees (Bank)	-
5866	Other Expense	50.00
5940	Equipment & Machinery Expense	-
5950	Vehicle Purchase	-
5962	Bobcat Exacavtor Wells Fargo	10,379.76
	<b>TOTAL EXPENDITURES</b>	<b>144,473.06</b>
	<b>ENDING CASH BALANCE</b>	<b>123.22</b>

## Street

<b>Municipal Aid - 1/2% Sales Tax</b>		
<b>REVENUES</b>		
	Beginning Cash in 1st Community Bank	<b>44,969.06</b>
4008	Interest Income	<b>70.00</b>
4009	Reimbursement for exp. paid	-
4213	Municipal Aid - 1/2% Sales Tax	<b>21,000.00</b>
	<b>TOTAL REVENUE &amp; CASH</b>	<b>66,039.06</b>
5640	Road Expense - Culverts & Dra	<b>3,000.00</b>
5644	Road Expense - Gravel - Slag	<b>15,000.00</b>
5646	Road Expense - Cold Mix	<b>15,000.00</b>
5940	Machinery and Equipment	<b>14,000.00</b>
5956	Grader Payments FNBC	<b>10,655.17</b>
	<b>TOTAL EXPENDITURES</b>	<b>57,655.17</b>
	<b>ENDING CASH BALANCE</b>	<b>8,383.89</b>

**Sewer O&M**

<b>account number</b>	<b>Account Name</b>	<b>2017 June 13</b>
<b>REVENUES</b>		
	Beginning Cash & Investments	<b>3,897.21</b>
4008	Interest Income	<b>120.00</b>
4009	Reimbursement for Exp. Paid	<b>400.00</b>
4025	State of Ark Local Tax Rebate	<b>400.00</b>
4332	Sewer User Fees	<b>188,000.00</b>
4334	Sewer Connect/Reconnect Fees	<b>200.00</b>
4335	New Service	<b>23,000.00</b>
5861	Transfer in from General Fund	<b>28,000.00</b>
	<b>Total Estimated Revenue</b>	
	<b>TOTAL REVENUE &amp; CASH</b>	<b>244,017.21</b>
<b>EXPENDITURES</b>		
5110	Salaries - Regular	<b>22,256.00</b>
5111	Salaries - Hourly	<b>13,624.00</b>
5113	Salaries Hourly Vacation	
5114	Salaries - Sick hourly	
5120	Health Insurance	<b>4,785.00</b>
5130	Payroll Taxes Expense	<b>2888.10</b>
5140	Retirement Expense-AR Diamond	<b>1,076.40</b>
5210	Auditing	<b>5,200.00</b>
5231	Testing	<b>5,000.00</b>
5299	Professional service - Contract	<b>500.00</b>
5310	Insurance Expense -	<b>2,679.30</b>
5320	Advertising - Publications	<b>100.00</b>
5400	Permits	<b>1,040.00</b>
5430	All Equipment Repair	<b>1,000.00</b>
5439	New Sewer Equipment	<b>10,000.00</b>
5440	Generator Maintenance	<b>1,200.00</b>
5441	Rebuilt Grinder Pumps	<b>20,000.00</b>
5442	Switches/floats	<b>20,000.00</b>
5443	Chemical Expense	<b>2,000.00</b>
5444	Supplies - Pipe	<b>5,000.00</b>
5520	Waste Disposal	<b>6,000.00</b>
5530	Utilities- Electric	<b>16,000.00</b>
5531	Water	<b>650.00</b>
5660	Supplies expenses-General Ope	<b>2,000.00</b>
5720	Travel & Meetings	<b>1,100.00</b>
5750	Education-Training	<b>500.00</b>
5820	Bond & Interest	<b>89,119.00</b>
5830	Service Fee	<b>30.00</b>
5940	Equipment & Machinery Expense	<b>2,500.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>241,032.80</b>
	<b>ENDING CASH BALANCE</b>	<b>2,984.41</b>

## Sewer Bond

account number	Account Name	2017 June 13	Changes
<b>Revenues</b>			
	<b>BEGINNING CASH CHECKING</b>	<b>21,993.96</b>	
	<b>BEGINNING CASH 1st Community</b>	<b>74,621.16</b>	96,615.12
4000	1/2 CENT SALES TAX	105,000.00	
4008	INTEREST INCOME	100.00	
	<b>TOTAL CASH &amp; REVENUE</b>	<b>201,715.12</b>	
<b>EXPENDITURES</b>			
5820	Bond & Interest Expense	4,118.01	
	<b>TOTAL EXPENDITURES</b>	<b>6,123.08</b>	
	<b>Balance Sheet</b>	<b>0.00</b>	
<b>Less</b>	<b>Principal Payment - Sewer Bond</b>	<b>90,739.96</b>	
	<b>ENDING CASH BALANCE</b>	<b>104,852.08</b>	

# Memorandum

**To: Highland City Council**

**CC: Mayor Russell Truitt**

**From: Jayson Ozbun, Chairman, Planning & Zoning**

**Date: June 13, 2017**

**Re: Appointment of Larry Allen to the Planning & Zoning Commission**

**We would like to fill the seat of Jack Kimbrell who served on the Commission with the term ending in November of 2017. The Commission would like to recommend for Lawrence Allen to join the Commission as the replacement of Jack Kimbrell effective immediately and to finish out his term until November 2017.**