



Close to the action, far from the noise

SHERWOOD CITY COUNCIL MEETING

January 26, 2026

6:00 P.M.

1. Prayer led by Scott Harness, Pastor of That Church
2. Pledge of Allegiance
3. Roll Call
4. Motion to reconsider Ordinance 2437, as amended by Ordinance No. 2441, regarding organizational rules and procedures.
5. Approval of the minutes of the regular called meeting on December 15, 2025, as transcribed
6. December 2025 Financials
7. Recognition of Sherwood Police Officer by Sherwood Police Chief Jeff Hagar
8. Recognition of Sylvan Hills High School football coaches and senior players for an outstanding 2025 football season.
9. **Committees/Commissions**
Planning Commission
Street Committee:
a) Discussion of speed limit change on Highway 107
- Wastewater Committee**
- Parks and Recreation Committee**
a) Update on Parks and Recreation information from Parks Director Blake Calloway
b) Discussion of senior age classification at Bill Harmon Recreation Center
10. An ordinance amending the Retirement Committee structure for the City of Sherwood; providing for oversight of the City's 457(b) deferred compensation plan; and for other purposes (Mayor Heye-Townsell) **(READ 1 time at Dec. 2025 meeting)**
11. An ordinance amending ordinances 840, 1014, 2001, and 2236 regarding the contributed benefit paid to eligible retired elected eligible officials and for other purposes (Council Member Brooks)

12. A resolution reappointing Eric Fleming to serve on the Sherwood Wastewater Committee (Mayor Heye-Townsell)

13. A resolution expressing the willingness of City of Sherwood Arkansas to utilize federal-aid transportation alternatives program or recreational trails program funds (Mayor Heye-Townsell, Council Members Brooks and Williams)

14. A resolution expressing the willingness of City of Sherwood Arkansas to utilize federal-aid climate pollution reduction grant funds (Mayor Heye-Townsell)

15. Old Business

16. New Business

- Possible adjustment of March, May and December 2026 City Council Meeting dates.

17. Announcement(s)

- Feb. 3: Senior Luncheon at Senior Center, 11:30 am, Please RSVP 501-834-5770
- Feb. 5: Monthly Chamber Luncheon; 11:30am, The Green Banquet Center, 501-835-7600
- Feb. 14: Hearts & Hugs Valentine Ball, 2-4 pm, Sherwood Forest;
- Feb. 16: City offices closed to observe Presidents Day. Monday garbage pickup will be on Tuesday and recycling pickup will run one day late.
- Feb. 20: Youth Baseball/T-ball/Softball Spring registration CLOSES

18. Adjourn

ORDINANCE NO. 2437**AN ORDINANCE ADOPTING BY REFERENCE AMENDED ORGANIZATIONAL RULES AND PROCEDURES FOR THE SHERWOOD CITY COUNCIL FOR CALENDAR YEAR 2023**

WHEREAS, Pursuant to Arkansas Code Section 14-43-501 the Sherwood City Council is required to adopt rules for its proceedings each year,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHERWOOD, ARKANSAS THAT

SECTION 1. The attached "Sherwood City Council, Rules & Procedures for Calendar Year 2023" is hereby adopted by reference to govern the proceedings of the Sherwood City Council for the calendar year 2023, copies of which to be maintained in the Office of the Sherwood City Clerk and posted on the city website.

SECTION 2. All ordinances found to be in conflict with this ordinance are hereby repealed to the extent of the conflict. Specifically, Ordinance No. 1976, Ordinance No. 2150, Ordinance No. 2396, and Ordinance No. 2433 are hereby repealed in their entirety. Any portion of this ordinance found to void or invalid shall not affect the remaining portions.

SECTION 3. It having been determined that this ordinance is necessary for the proper organization of city government, an emergency is declared to exist and this ordinance shall be in immediate effect from and after its passage.

ADOPTED on this 27th day of **February 2023**



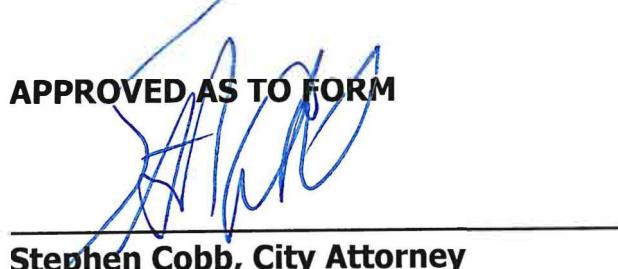
Mary Jo Heye-Townsell
Mary Jo Heye-Townsell, Mayor

ATTEST:



Charlotte Watson
Charlotte Watson, City Clerk

APPROVED AS TO FORM



Stephen Cobb, City Attorney

SHERWOOD CITY COUNCIL

Rules & Procedures for Calendar Year 2025

THE SHERWOOD CITY COUNCIL RULES AND PROCEDURES

REVISED JANUARY 2025

Section 1. City Council Meetings, Generally:

Regular Meetings: Time, Date, & Location

The Sherwood City Council shall conduct regular business meetings at 6:00 p.m. on the fourth Monday of each month at Sherwood Police & Courts Building at 2201 E. Kiehl A venue. The City Council by majority vote may reschedule or cancel meetings as it deems necessary on a meeting-by-meeting basis. [A.C.A. 14-43-502 (b)(2)(A)]

All City Council meetings, to the extent possible and as otherwise provided, will be held in the City Council Chamber at the above address and shall be videoed and broadcast to the general public on the city YouTube channel.

Open to the Public:

City Council meetings are always open to the public [A.C.A. 14-43-502 (b)(2)(A)]. However, meeting attendance is limited to the fire safety capacity of the meeting room.

Special Meetings:

Special or emergency meetings of the City Council may be called by the Mayor or by any three (3) City Council members by submittal of the time and place of the scheduled meeting and its agenda to the Mayor, the City Clerk, the City Attorney, and all City Council members by the designated electronic or written and electronic means given for notification [A.C.A. 14-43-502 (b)(2)(B)].

Proper Notification:

Proper notification for special or emergency meetings for all elected officials, all media in the county, and/or all persons desirous of being notified shall comply with the two-hour notification requirement [A.C.A. 25-19-106(b)(2)]. Notification shall be deemed given when all such parties have been contacted or when an attempt to contact them has been made by every means of instant communications submitted for notification purposes.

Section 2. Agenda

Agenda items can arise out of city commissions and committees by right, may be submitted by the Mayor for city departments or for the administration, or may be submitted by city council members. Items for a regular City Council meeting agenda shall be due to the City Clerk no later than noon the Tuesday prior to the meeting. Items may be added after the agenda deadline by a suspension of these rules by a two-thirds vote of the City Council during the meeting.

The City Clerk must deliver the City Council agenda packet electronically to the City Council, to all media, and to all those who have requested to be notified no later than noon on the Wednesday prior to the meeting.

Section 3. Conduct of a City Council Meeting:

Quorum:

A quorum is defined as a majority of all members of the City Council. [A.C.A.14-43-501 (a)(2)(A)]. The Mayor shall have a vote to establish a quorum as per state law. [A.C.A 14-43-501 (b)(1)(B)].

Chairman:

The Mayor shall be the ex-officio President of the City Council and preside at its meetings [A.C.A. 14-43-501(b)(1)(A)]. In the absence of the Mayor, the City Council shall elect a president pro tempore to preside over City council meetings. [A.C.A. 14-43-501 (b)(2)].

Procedure:

The conduct of the City Council meeting shall generally follow an informal, standard parliamentary order with the following allowances: 1.) the City Attorney and City Clerk may speak without suspension of the rules, and 2.) City Council members do not have to be recognized by the Mayor to speak as long as the right of each speaker to not be interrupted is respected.

Reading Requirement for Ordinances:

All ordinances shall be fully and distinctly read on three (3) different days unless two-thirds (2/3) of all members of the City Council shall dispense with the rule. [A.S.A. 14-55-202(b)]

Voting Procedure:

The City Clerk shall create a new, random roll call list for each separate meeting and shall use that list as necessary for all roll call votes taken during the meeting.

Approval of the City Council:

A majority of all members of the City Council is required for the passage of a bylaw, ordinance, resolution, or order. {A.S.A 14-55-203(b)]. The Mayor shall have a vote when his or her vote is needed to pass any ordinance, bylaw, resolution, order, or motion. [A.S.A. 14-43-501 (b)(1)(B)]

Emergency Clause:

For ordinances that include an emergency clause, a second roll call vote must be taken immediately upon the passage of the ordinance in order to enact the emergency clause.

Allowance of Non-City Council Comment:

Comment and discussion on items on the agenda are reserved for the City Council, Mayor, City Attorney, and City Clerk except as provided below.

Comment on Agenda Items: City Staff & Petitioner Comment:

City staff and petitioners may present information and commentary to the City Council as directed by the Mayor or meeting chair during the introduction of an item of business prior to a motion to approve that item of business. Staff and petitioners may also answer

questions from the City Council during discussion of a motion.

Comment on Agenda Items: Public Comment:

Comment from the public on specific agenda items may be allowed by the City Council at its discretion, as directed by the Mayor or meeting chair. Public comment is allowed on a 'first come, first serve' basis and must be made from the public podium provided for that purpose. Members of the public wishing to speak must identify themselves and their address for the record in advance of speaking. Comments must be germane to the topic and will be limited to three minutes in length. Repetitive comment is strongly discouraged and may be curtailed. The City Council may further restrict such public comment in any fashion including, but not limited to, the total number of speakers, the total time allotted for public comment, and the cessation thereof. Citizens may also answer questions from the City Council during discussion of a motion.

Rule Regarding Public Comment

All comments by citizens to the elected officials, shall be comments to the elected officials by citizens and will not be a discussion between elected officials and the citizen speaking.

Meeting Decorum:

Citizens and visitors attending City Council meetings are not allowed to comment, discuss, or audibly or visibly demonstrate during the meeting except in the manner described above.

Open comment or audible or visible demonstration of any kind from the audience is prohibited.

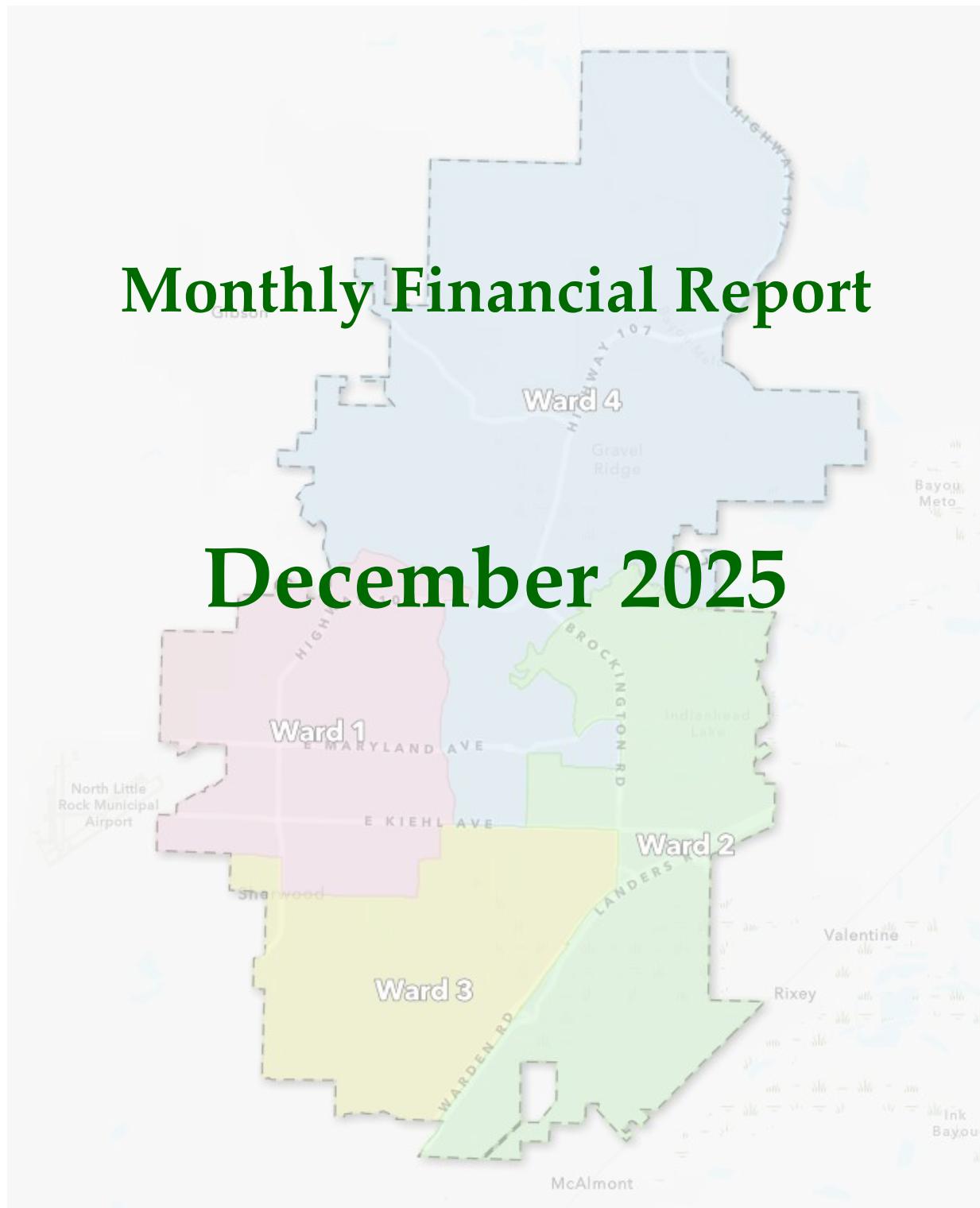
Comments from the podium or otherwise must not be personal, impertinent, profane, or slanderous and must not be boisterous in nature. Violations of meeting decorum will be called down by the Mayor and excessive or continued disregard of meeting decorum could result in removal from the room for the remainder of the meeting. City Council members may appeal to the chair to intervene as needed or, by majority vote, remove the offenders.

CITY OF SHERWOOD

Close to the action, far from the noise

Monthly Financial Report

December 2025



City of Sherwood

General Fund

Year To Date (YTD) Budgetary Comparison

12/31/2025

Fund Balance Ends \$5.5M, or 47%, Better Than Planned

FY 2025 Revenue, excluding Fund Reserves, are \$1.1M higher than Budget
While Expenses were \$4.4M Favorable versus Budget.

FY 2025 Ending Fund Balance
Goes From A Planned \$12.2M to \$17.7M Actual

Account	Description	2025		% Actual vs	
		Amended Budget	FY2025 Actual	Amount Over/ (Under) Budget	Budget Allocation
	State Aid	944,586	1,040,654	96,068	110%
	Sales Taxes	19,425,000	19,827,125	402,125	102%
	Transfers	1,787,000	1,740,627	(46,373)	97%
	Federal Aid	-	23,321	23,321	0%
	Licenses & Permits	683,400	685,077	1,677	100%
	Parks & Recreation Fees	694,500	776,243	81,743	112%
	Child Care	335,000	203,320	(131,680)	61%
	911 Board Revenue	462,000	453,061	(8,939)	98%
	NLR Revenue Share	345,000	383,307	38,307	111%
	Interest Received	400,000	695,769	295,769	174%
	Fines & Fees	915,000	919,859	4,859	101%
	Golf Course fees & rentals	629,214	683,713	54,499	109%
	Sanitation Fees	3,458,035	3,563,670	105,635	103%
	Other	70,610	221,099	150,489	313%
	Sub-Total Revenue	30,149,345	31,216,845	1,067,500	104%
	Available Fund Reserve	9,428,534	3,925,616	(5,502,918)	-58%
	Total Revenues	39,577,879	35,142,461	(4,435,418)	152%
0004-000	Administration	13,546,517	11,597,357	(1,949,160)	86%
0005-000	Admin Supplies - Building Maintenance	505,000	403,234	(101,766)	80%
0015-000	Police Department	11,056,413	10,667,540	(388,873)	96%
0016-000	Finance Department	959,137	525,257	(433,880)	55%
0026-000	District Court	1,015,379	950,975	(64,404)	94%
0030-000	Engineering, Permits, & Planning Dept.	1,253,067	760,635	(492,432)	61%
0036-000	Human Resources Department	223,948	255,192	31,244	114%
0040-000	Information Technology Department	981,318	815,974	(165,344)	83%
0050-000	Public Works Dept. - Sanitation	3,336,120	3,196,040	(140,080)	96%
0060-000	Parks Dept. - Bill Harmon Recreation Center	851,205	824,679	(26,526)	97%
0061-000	Parks & Recreation Department	1,393,258	1,304,331	(88,927)	94%
0062-000	Parks Dept. - Sherwood Forest	247,507	203,257	(44,250)	82%
0063-000	Parks Dept. - After School Daycamp	353,411	212,586	(140,825)	60%
0065-000	Parks Dept. - Greens at North Hills	1,123,919	1,014,049	(109,870)	90%
0066-000	Parks Dept. - Sports Complex	1,143,054	1,136,539	(6,515)	99%
0068-000	Senior Citizens Center	269,106	243,329	(25,777)	90%
0070-000	Police Dept. - Animal Services	548,484	441,371	(107,113)	80%
0080-000	Public Works Dept. - Drainage	771,036	590,115	(180,921)	77%
	Total Expenditures	39,577,879	35,142,461	(4,435,418)	89%

Revenue Over (Under) Expenditures

**CITY OF SHERWOOD
GENERAL FUND**

For the Twelve Months Ending December 31, 2025

ASSETS

CURRENT ASSETS

11100	Cash on Hand	65
11101	ACH transfer	555,669
11102	Checking	2,317,889
11103 + 00114	Certificates of Deposit	2,802,423
11104	General Fund Savings	11,997,465
11107	Garnishment/Child Support	263
11110	Returned Checks	829
11133	Transfer visa	419
11141	Administrative Merchant Account	3,089
11154	Weekly Trash Pickup Residential	1,845
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	TOTAL ASSETS	17,679,956
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LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

21566	State & Fed W/H, FICA Taxes Payable	39,983
21205	Group Insurance Payable	(231,077)
21209	Payroll Deductions Payable	(12,844)
21214	LOPFI-Employee Deductions	66,951
21218	Sherwood Retirement Contributions	13,353
21226 + 00366	HSA Payable	6,476
21234	Pension State W/H Taxes Payable	299
21305	Supplemental Insurance Payable - Amer. Fidelity	4,986
21310	Supplemental Insurance Payable - Other	15,844
21500	Security Deposits Held	1,000
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	TOTAL CURRENT LIABILITIES	(95,030)
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FUND BALANCE

31290 + 00140 + 00491	Fund Balance	20,981,216
31292	Restricted unadjudicated GL FN	719,386
	Excess Revenues over Expenditures	(3,925,616)
40000:99999	Excess Revenues over Expenditures	(3,925,616)
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	TOTAL FUND BALANCE	17,774,987
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	TOTAL LIABILITIES AND FUND BALANCE	17,679,956
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CITY OF SHERWOOD
Statement of Revenues and Expenditures - General Fund
For the Twelve Months Ending December 31, 2025

		<u>ACTUAL</u>	<u>BUDGETED</u>	<u>VARIANCE</u>	<u>PCT</u>
REVENUES					
0000-50300-000	Property Condemnation/Maintenance income	21,842	15,000	6,842	45.6.%
0000-50302-000	State General Turnback	428,969	440,000	(11,031)	(2.5.%)
0000-50303-000	Worker's compensation	57,351	57,000	351	0.6.%
0000-50305-000	State Insurance Turnback	475,961	447,486	28,475	6.4.%
0000-51300-000	FEMA Reimbursements	905	-	905	0.0.%
0000-51302-000	City Sales Tax	9,913,428	9,750,000	163,428	1.7.%
0000-51304-000	Franchise Fund Transfer	1,380,627	1,427,000	(46,373)	(3.2.%)
0000-51305-000	County Wide Sales Tax	9,913,697	9,675,000	238,697	2.5.%
0000-51307-000	A & P Tax	360,000	360,000	-	0.0.%
0000-51308-000	Senior Citizen Department	1,950	4,500	(2,550)	(56.7.%)
0000-51309-000	Administration Other Income	5,044	5,000	44	0.9.%
0000-51310-000	Insurance Claims	39,082	-	39,082	0.0.%
0000-51311-000	Police Dept. Other Income	25,881	6,000	19,881	331.3.%
0000-51315-000	Sanitation-Other Income	-	100	(100)	(100.0.%)
0000-51316-000	Animal Rescue & Shelter Trust	137	100	37	37.4.%
0000-51317-000	STEP Reimbursement	12,360	-	12,360	0.0.%
0000-51318-000	US DOJ Reimbursements	10,056	-	10,056	0.0.%
0000-51325-000	Police Dept. Take Home Vehicle Revenue	19,163	15,000	4,163	27.8.%
0000-52308-000	Building Permits	163,244	165,000	(1,756)	(1.1.%)
0000-52309-000	Sign Permits	5,117	6,000	(883)	(14.7.%)
0000-52310-000	Animal Services	17,356	25,000	(7,644)	(30.6.%)
0000-52311-000	Electric License and Permits	54,936	55,000	(64)	(0.1.%)
0000-52312-000	Sanitation Tax	112	-	112	0.0.%
0000-52313-000	Inspection Fees	23,837	30,000	(6,163)	(20.5.%)
0000-52315-000	Tax Collected Golf Cart Rental	(1,334)	100	(1,434)	(1433.9.%)
0000-52317-000	Liquor License	100,262	120,000	(19,738)	(16.4.%)
0000-52318-000	Sports Complex Concessions	165,599	155,000	10,599	6.8.%
0000-52320-000	Street Cut	9,775	12,500	(2,725)	(21.8.%)
0000-52321-000	Parks and Recreation Fees	175,128	200,000	(24,872)	(12.4.%)
0000-52322-000	Act 474 of 1999	1,441	-	1,441	0.0.%
0000-52323-000	Plan Comm Fees and Rezoning	4,020	1,800	2,220	123.3.%
0000-52324-000	Privilege License	284,581	253,000	31,581	12.5.%
0000-52325-000	Field Rental-Sports Complex	17,722	12,500	5,222	41.8.%
0000-52326-000	Parks & Rec Other Income	11,883	2,000	9,883	494.1.%
0000-52327-000	Duran Center Building Rental	24,000	-	24,000	0.0.%
0000-52330-000	Child Care	203,320	335,000	(131,680)	(39.3.%)
0000-52331-000	Bill Harmon Recreation Center	299,932	250,000	49,932	20.0.%
0000-52333-000	911 - CMRS Board	450,061	460,000	(9,939)	(2.2.%)
0000-52349-000	Grants - State	78,236	-	78,236	0.0.%
0000-53315-000	Interest Received	695,769	400,000	295,769	73.9.%

		ACTUAL	BUDGETED	VARIANCE	PCT
0000-53323-000	Copies	44	10	34	343.6%
0000-53326-000	Sherwood Forest	81,980	75,000	6,980	9.3.%
0000-53328-000	Environmental Sanitation Fees	3,563,670	3,458,035	105,635	3.1.%
0000-53330-000	Sale of Fixed Assets	11,480	15,000	(3,520)	(23.5.%)
0000-53331-000	9 - 1 - 1 System Tax	3,000	2,000	1,000	50.0.%
0000-53332-000	Land Lease	25,000	25,000	-	0.0.%
0000-53343-000	Other Reimbursements	93,343	-	93,343	0.0.%
0000-53370-000	City Administration of Justice	196,777	240,000	(43,223)	(18.0.%)
0000-53400-000	Greens at North Hills Park	130,956	105,000	25,956	24.7.%
0000-53401-000	Golf course fees/memberships	530,481	500,000	30,481	6.1.%
0000-53402-000	NLR Revenue Share	383,307	345,000	38,307	11.1.%
0000-53403-000	Greens @ NH Restaurant Rental	22,277	24,214	(1,937)	(8.0.%)
0000-55305-000	Court Fines and Forfeitures	723,082	675,000	48,082	7.1.%
	Sub-Total Revenue	31,216,845	30,149,345	1,067,500	3.5.%
0000-59000-000	Funds from Reserves	3,925,616	9,428,534	(5,502,918)	(58.4.%)
	TOTAL REVENUES	35,142,461	39,577,879	(4,435,418)	(11.2.%)

		ACTUAL	BUDGETED	VARIANCE	PCT
EXPENDITURES					
0004-000	Administration	11,597,357	13,546,517	1,949,160	14.4.%
0005-000	Admin Supplies - Building Maintenance	403,234	505,000	101,766	20.2.%
0015-000	Police Department	10,667,540	11,056,413	388,873	3.5.%
0016-000	Finance Department	525,257	959,137	433,880	45.2.%
0026-000	District Court	950,975	1,015,379	64,404	6.3.%
0030-000	Engineering, Permits, & Planning Dept.	760,635	1,253,067	492,432	39.3.%
0036-000	Human Resources Department	255,192	223,948	(31,244)	(14.0.%)
0040-000	Information Technology Department	815,974	981,318	165,344	16.8.%
0050-000	Public Works Dept. - Sanitation	3,196,040	3,336,120	140,080	4.2.%
0060-000	Parks Dept. - Bill Harmon Recreation Center	824,679	851,205	26,526	3.1.%
0061-000	Parks & Recreation Department	1,304,331	1,393,258	88,927	6.4.%
0062-000	Parks Dept. - Sherwood Forest	203,257	247,507	44,250	17.9.%
0063-000	Parks Dept. - After School Daycamp	212,586	353,411	140,825	39.8.%
0065-000	Parks Dept. - Greens at North Hills	1,014,049	1,123,919	109,870	9.8.%
0066-000	Parks Dept. - Sports Complex	1,136,539	1,143,054	6,515	0.6.%
0068-000	Senior Citizens Center	243,329	269,106	25,777	9.6.%
0070-000	Police Dept. - Animal Services	441,371	548,484	107,113	19.5.%
0080-000	Public Works Dept. - Drainage	590,115	771,036	180,921	23.5.%
TOTAL EXPENDITURES		35,142,461	39,577,879	4,435,418	11.2.%
EXCESS REVENUE OVER EXPENDITURES					
		-	-	-	0.0.%

		ACTUAL	BUDGETED	VARIANCE	PCT
ADMINISTRATION					
0004-70118-000	Elected Officials Salaries	348,064	309,739	(38,325)	(12.4.%)
0004-70120-000	Administrative Salaries	189,798	242,308	52,510	21.7.%
0004-70150-000	Payroll Taxes	56,892	42,385	(14,507)	(34.2.%)
0004-70165-000	Expense-Mayor	9,000	9,000	-	0.0.%
0004-70170-000	Expense-City Clerk	1,200	1,200	-	0.0.%
0004-70175-000	Expense-City Attorney	6,000	6,000	-	0.0.%
0004-70176-000	Expense Council Members	9,600	48,000	38,400	80.0.%
0004-70180-000	Mayor Retirement	56,834	56,885	51	0.1.%
0004-70185-000	City Clerk Retirement	54,209	54,997	788	1.4.%
0004-70195-000	Retirement-City Employee 457(b)	652,229	790,631	138,402	17.5.%
0004-70197-000	Retirement-District Court Clerk	11,316	11,190	(126)	(1.1.%)
0004-70200-000	Ads & Public Notices-Admin.	9,446	15,000	5,554	37.0.%
0004-70205-000	Public Relations-Admin.	1,985	15,000	13,015	86.8.%
0004-70210-000	Election		25,000	25,000	100.0.%
0004-70220-000	Insurance & Bond (Vehicle/Property)	640,475	626,251	(14,224)	(2.3.%)
0004-70240-000	Rock Region Metro	58,618	102,796	44,178	43.0.%
0004-70245-000	Regional Detention Facility	383,173	500,000	116,827	23.4.%
0004-70300-000	Dues-Other	4,193	5,000	807	16.1.%
0004-70305-000	Dues-Metroplan	30,113	30,113	-	0.0.%
0004-70320-000	Municipal Meetings	6,000	5,000	(1,000)	(20.0.%)
0004-70325-000	Professional Fees-Admin.	45,297	50,000	4,703	9.4.%
0004-70330-000	Legal Defense Fund		6,000	6,000	100.0.%
0004-70360-000	Fire Protection District #5 (SWFD)	1,720,597	1,720,597	-	0.0.%
0004-70362-000	Fire Protection District #9 (GRFD)	582,794	582,794	-	0.0.%
0004-70365-000	Education	-	5,000	5,000	100.0.%
0004-70380-000	Group Insurance-Health	1,375,461	1,654,817	279,356	16.9.%
0004-70390-000	Admin Merchant Bank Fees	(1,620)	-	1,620	0.0.%
0004-71000-000	Supplies & Services-Admin.	14,931	30,000	15,069	50.2.%
0004-71005-000	Software-Admin.	251	4,000	3,749	93.7.%
0004-71500-000	Postage-Admin.	6,924	5,000	(1,924)	(38.5.%)
0004-72000-000	Telephone-Admin.	79,902	79,000	(902)	(1.1.%)
0004-72500-000	Utilities-Admin.	98,640	100,000	1,360	1.4.%
0004-72501-000	Amy Sanders Library - UTILITIES	30,651	30,000	(651)	(2.2.%)
0004-73000-000	Training & Conference-Admin.	(88)	10,000	10,088	100.9.%
0004-73500-000	Admin. Vehicle Expense	512	2,000	1,488	74.4.%
0004-78902-000	Property Maintenance-Admin.	15	1,000	985	98.5.%
0004-78990-000	Refund-Admin.	(883)	-	883	0.0.%
0004-78992-000	Economic Development	9,223	15,000	5,777	38.5.%
0004-78994-000	Amy Sanders Library - Bldg & Grounds	60,575	52,000	(8,575)	(16.5.%)
0004-79000-000	Capital Disbursements-Admin.	5,045,029	6,300,814	1,255,785	19.9.%
TOTAL ADMIN EXPENSES		11,597,357	13,544,517	1,947,160	14.4.%

		ACTUAL	BUDGETED	VARIANCE	PCT
Admin Supplies - Building Maintenance					
0005-71000-000	Supplies-Admin Building Maintenance	16,359	15,000	(1,359)	(9.1 %)
0005-73501-000	Janitorial Contract-Admin Bldg Maint.	21,542	40,000	18,458	46.1 %
0005-78900-000	Building Maintenance Admin Building Maint.	365,334	450,000	84,666	18.8 %
	Supplies-Admin Building Maintenance	403,234	505,000	101,766	20.2 %

POLICE DEPARTMENT		ACTUAL	BUDGETED	VARIANCE	PCT
0015-70116-000	Uniform Personnel Salaries	5,409,668	5,519,707	110,039	2.0.%
0015-70120-000	Civilian & Code Enforcement Salaries	736,551	704,174	(32,377)	(4.6.%)
0015-70128-000	Part-Time Salaries	27,799	51,500	23,701	46.0.%
0015-70130-000	Communications	761,205	878,020	116,815	13.3.%
0015-70131-000	Communications Overtime	33,110	45,200	12,090	26.7.%
0015-70132-000	Overtime	204,729	142,430	(62,299)	(43.7.%)
0015-70140-000	Certification Stipends	13,200	-	(13,200)	0.0.%
0015-70150-000	Payroll Taxes	551,372	558,391	7,019	1.3.%
0015-70155-000	Contract Labor -Police	53	500	447	89.4.%
0015-70196-000	Police Retirement	1,366,693	1,324,730	(41,963)	(3.2.%)
0015-70205-000	Public Relations-Police	1,014	3,000	1,986	66.2.%
0015-70300-000	Dues & Subscriptions-Police	1,990	7,500	5,510	73.5.%
0015-70365-000	Education	25,079	20,000	(5,079)	(25.4.%)
0015-71000-000	Supplies-Police	70,613	88,000	17,387	19.8.%
0015-71005-000	Software Maintenance Fee	2,904	5,000	2,096	41.9.%
0015-71095-000	Clothing Allowance-Police	79,022	90,000	10,978	12.2.%
0015-71500-000	Postage-Police	7,259	5,000	(2,259)	(45.2.%)
0015-72000-000	Telephone-Police	62,969	65,000	2,031	3.1.%
0015-73000-000	Conventions & Travel-Police	3,246	6,400	3,154	49.3.%
0015-73010-000	Training-Police	78,468	85,000	6,532	7.7.%
0015-73027-000	Maintenance Contracts-Police	292,388	378,000	85,612	22.6.%
0015-73500-000	Vehicle Expense-Police	281,846	360,000	78,154	21.7.%
0015-76000-000	ACIC	13,121	12,000	(1,121)	(9.3.%)
0015-76010-000	COPPS Expense	1,871	2,500	629	25.2.%
0015-76015-000	911 Expense	17,119	19,500	2,381	12.2.%
0015-76020-000	Canine Expense	15,132	17,500	2,368	13.5.%
0015-76025-000	Physicals & Testing-Police	14,506	25,000	10,494	42.0.%
0015-76035-000	CID Expense	21,116	25,000	3,884	15.5.%
0015-76036-000	Special Operations	10,732	10,000	(732)	(7.3.%)
0015-78902-000	Property Maintenance (Lawn Care)	17,958	15,000	(2,958)	(19.7.%)
0015-78950-000	Radio	212	1,000	788	78.8.%
0015-78960-000	Body Armor	19,467	33,000	13,533	41.0.%
0015-78990-000	Refunds-Police	(4,920)	-	4,920	0.0.%
0015-79000-000	Capital Disbursements-Police	530,049	558,361	28,312	5.1.%
TOTAL POLICE DEPT. EXPENSES		10,667,540	11,056,413	388,873	3.5.%

FINANCE DEPARTMENT		ACTUAL	BUDGETED	VARIANCE	PCT
0016-70125-000	Salaries	402,465	431,804	29,339	6.8.%
0016-70132-000	Overtime	1,118	-	(1,118)	0.0.%
0016-70150-000	Payroll Taxes	31,638	33,033	1,395	4.2.%
0016-70235-000	Audit	-	14,000	14,000	100.0.%
0016-70300-000	Dues-Other	395	800	405	50.6.%
0016-70390-000	Admin Merchant Bank Fees	34,294	50,000	15,706	31.4.%
0016-71000-000	Supplies & Services	25,960	30,000	4,040	13.5.%
0016-71005-000	Software	26,469	40,000	13,531	33.8.%
0016-73000-000	Training & Conference	2,176	8,000	5,824	72.8.%
0016-73500-000	Vehicle Expense	741	1,500	759	50.6.%
0016-79000-000	Capital Disbursements	-	350,000	350,000	100.0.%
TOTAL FINANCE DEPARTMENT EXPENSES		525,257	959,137	433,880	45.2.%

		ACTUAL	BUDGETED	VARIANCE	PCT
DISTRICT COURT					
0026-70110-000	Salaries	772,427	801,553	29,126	3.6.%
0026-70115-000	Salary District Judge	39,100	58,650	19,550	33.3.%
0026-70128-000	Part-Time Salaries	52,124	60,770	8,646	14.2.%
0026-70132-000	Overtime	462	-	(462)	0.0.%
0026-70150-000	Payroll Taxes	65,318	64,181	(1,137)	(1.8.%)
0026-70232-000	Over/Short Chargebacks	20	500	480	96.0.%
0026-70300-000	Dues & Subscriptions-Court	2,024	2,325	301	13.0.%
0026-70327-000	Maintenance Contracts-Court	318	2,400	2,082	86.8.%
0026-71000-000	Supplies-Court	10,940	13,000	2,060	15.8.%
0026-71002-000	Mediation Prgm Grant Small Claims-Civil	-	500	500	100.0.%
0026-71500-000	Postage-Court	3,283	6,500	3,217	49.5.%
0026-73500-000	Travel & Conventions-Court	4,960	5,000	40	0.8.%
TOTAL DISTRICT COURT EXPENSES		950,975	1,015,379	64,404	6.3.%

		ACTUAL	BUDGETED	VARIANCE	PCT
ENGINEERING, PERMITS, & PLANNING DEPT.					
0030-70125-000	Salaries	437,198	731,507	294,309	40.2.%
0030-70132-000	Overtime	496	-	(496)	0.0.%
0030-70150-000	Payroll Taxes	35,842	55,960	20,118	36.0.%
0030-70155-000	Contract Labor	149,648	200,000	50,352	25.2.%
0030-70300-000	Dues & Subscriptions	29,058	40,000	10,942	27.4.%
0030-70325-000	Professional Fees	65,277	125,000	59,723	47.8.%
0030-70365-000	Public Education	-	5,000	5,000	100.0.%
0030-71000-000	Supplies	8,734	25,000	16,266	65.1.%
0030-71005-000	Software Maintenance	19,655	38,000	18,345	48.3.%
0030-71095-000	Uniforms	1,295	4,600	3,305	71.9.%
0030-71500-000	Postage	141	1,500	1,359	90.6.%
0030-73000-000	Conference & Training	4,537	6,500	1,963	30.2.%
0030-73005-000	Travel	298	4,000	3,702	92.6.%
0030-73015-000	Manuals & Books	-	2,000	2,000	100.0.%
0030-73500-000	Vehicle Expense	8,457	14,000	5,543	39.6.%
TOTAL ENGINEERING, PERMITS, & PLANNING EXPENSES		760,635	1,253,067	492,432	39.3.%

		ACTUAL	BUDGETED	VARIANCE	PCT
HUMAN RESOURCES DEPARTMENT					
0036-70125-000	Salaries	149,409	149,786	377	0.3%
0036-70132-000	Overtime	31	2,000	1,969	98.5%
0036-70150-000	Payroll Taxes	12,101	13,362	1,261	9.4%
0036-70155-000	Contract Labor	3,689	3,000	(689)	(23.0%)
0036-70300-000	Dues & Subscriptions-Human Resources	299	1,500	1,201	80.1%
0036-71000-000	Supplies-Human Resources	9,448	10,000	552	5.5%
0036-71005-000	Software Cost-Human Resources	-	3,500	3,500	100.0%
0036-71500-000	Postage-Human Resources	227	300	73	24.5%
0036-73000-000	Conference & Training-Human Resources	1,884	5,000	3,116	62.3%
0036-73010-000	Training & Materials-Human Resources	489	500	11	2.1%
0036-78910-000	Background Checks-Human Resources	11,810	10,000	(1,810)	(18.1%)
0036-78911-000	Outside Services-Human Resources	65,806	25,000	(40,806)	(163.2%)
TOTAL HUMAN RESOURCES DEPT. EXPENSES		255,192	223,948	(31,244)	(14.0%)

		ACTUAL	BUDGETED	VARIANCE	PCT
INFORMATION TECHNOLOGY DEPARTMENT					
0040-70125-000	Salaries	174,943	175,350	407	0.2%
0040-70132-000	Overtime	1,163	10,000	8,837	88.4%
0040-70150-000	Payroll Taxes	13,823	14,179	356	2.5%
0040-70155-000	Contract Labor	17,687	18,700	1,013	5.4%
0040-71000-000	Computer Supplies	59,567	61,400	1,833	3.0%
0040-71005-000	Software	99,808	139,050	39,242	28.2%
0040-72035-000	Cabling/Access	110,426	170,000	59,574	35.0%
0040-73000-000	Education	-	22,825	22,825	100.0%
0040-73028-000	Software/Maintenance Agreements	278,494	299,814	21,320	7.1%
0040-73500-000	Vehicle Expense	-	5,000	5,000	100.0%
0040-75000-000	Computer Upgrades	60,062	60,000	(62)	(0.1%)
0040-78997-000	Travel	-	5,000	5,000	100.0%
TOTAL INFORMATION TECH. DEPT.		815,974	981,318	165,344	16.8.%
EXPENSES					

		ACTUAL	BUDGETED	VARIANCE	PCT
PUBLIC WORKS DEPT. - SANITATION					
0050-70125-000	Salaries	772,651	946,448	173,797	18.4.%
0050-70132-000	Overtime	7,578	6,200	(1,378)	(22.2.%)
0050-70150-000	Payroll Taxes	63,317	72,878	9,561	13.1.%
0050-70155-000	Contract Labor	104,586	60,000	(44,586)	(74.3.%)
0050-71000-000	Supplies	5,992	7,500	1,508	20.1.%
0050-71095-000	Uniforms	6,863	11,500	4,637	40.3.%
0050-72500-000	Utilities	4,434	10,000	5,566	55.7.%
0050-73015-000	Training Seminars	-	2,500	2,500	100.0.%
0050-73016-000	Roll Out Sanitation Carts	49,803	50,000	197	0.4.%
0050-73500-000	Truck Expense	420,358	350,000	(70,358)	(20.1.%)
0050-77060-000	Dump Expense	381,521	377,148	(4,373)	(1.2.%)
0050-77065-000	Recycling	939,267	958,946	19,679	2.1.%
0050-77066-000	Composting	118,804	125,000	6,196	5.0.%
0050-77070-000	Fogging & Spraying	8,509	25,000	16,491	66.0.%
0050-78800-000	Non-capital Equipment	4,989	16,000	11,011	68.8.%
0050-78900-000	Building Maintenance	10,563	29,000	18,437	63.6.%
0050-79000-000	Capital Disbursements	296,805	288,000	(8,805)	(3.1.%)
TOTAL PUBLIC WORKS DEPT. - SANITATION EXPENSES		3,196,040	3,336,120	140,080	4.2.%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - BILL HARMON RECREATION CENTER					
0060-70125-000	Salaries	217,334	222,202	4,868	2.2%
0060-70128-000	Part-time Salaries	128,644	97,850	(30,794)	(31.5%)
0060-70132-000	Overtime	1,066	-	(1,066)	0.0%
0060-70150-000	Payroll Taxes	27,959	24,484	(3,475)	(14.2%)
0060-70386-000	Certification Fees	4,037	10,000	5,963	59.6%
0060-71016-000	Computer Contract	8,837	14,000	5,163	36.9%
0060-71025-000	Building Supplies	26,275	30,000	3,725	12.4%
0060-71095-000	Uniforms	1,341	1,400	59	4.2%
0060-71555-000	Contract Labor	19,610	20,000	390	2.0%
0060-72520-000	Utilities	139,092	165,000	25,908	15.7%
0060-78800-000	Non-capital equipment	2,190	15,000	12,810	85.4%
0060-78900-000	Building Maintenance	228,031	235,000	6,969	(98.3%)
0060-78990-000	Refunds	3,749	-	(3,749)	0.0%
0060-79000-000	Capital Disbursements	16,514	16,269	(245)	(1.5%)
TOTAL PARKS - BILL HARMON RECREATION EXPENSES		824,679	851,205	26,526	(12.8%)

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS AND RECREATION DEPARTMENT					
0061-70125-000	Salaries	487,738	557,653	69,915	12.5%
0061-70128-000	Part-time Salaries	135,101	114,330	(20,771)	(18.2%)
0061-70132-000	Overtime	3,755	5,000	1,245	24.9%
0061-70150-000	Payroll Taxes	50,294	51,789	1,495	2.9%
0061-70261-000	Special Events	45,046	50,000	4,954	9.9%
0061-70325-000	Professional Fees - Parks & Rece	34,906	55,380	20,475	37.0%
0061-71000-000	Supplies	2,497	10,000	7,503	75.0%
0061-71010-000	Office Supplies	11,644	12,000	356	3.0%
0061-71050-000	Pool Supplies-Thornhill	9,605	14,000	4,395	31.4%
0061-71060-000	Pool Supplies-Fairway	5,791	7,500	1,709	22.8%
0061-71071-000	Splashpad Supplies	3,137	3,500	363	10.4%
0061-71085-000	Landscaping	202	5,000	4,798	96.0%
0061-71090-000	Misc. Tools/Small Equipment	9,598	10,000	402	4.0%
0061-71095-000	Uniforms	7,153	8,000	847	10.6%
0061-72000-000	Telephone	4,266	5,000	734	14.7%
0061-72500-000	Utilities	22,103	25,000	2,897	11.6%
0061-72550-000	Utilities-Thornhill Pool	10,892	9,000	(1,892)	(21.0%)
0061-72560-000	Utilities-Fairway Pool	10,186	6,500	(3,686)	(56.7%)
0061-72571-000	Utilities-Splashpad	26,564	16,000	(10,564)	(66.0%)
0061-73005-000	Conventions & Travel	894	5,000	4,106	82.1%
0061-73500-000	Travel/Vehicle Maint.	33,662	25,000	(8,662)	(34.6%)
0061-74050-000	Vending-Thornhill Pool	7,585	8,500	915	10.8%
0061-74060-000	Vending-Fairway Pool	1,931	4,000	2,069	51.7%
0061-78500-000	Equipment Maintenance	4,524	7,500	2,976	39.7%
0061-78505-000	Equipment Rental	8,068	8,000	(68)	(0.9%)
0061-78900-000	Building Maintenance	24,307	25,000	693	2.8%
0061-78910-000	Parks Maint. & Repair	233,535	235,000	1,465	0.6%
0061-78990-000	Refunds	2,100	-	(2,100)	0.0%
0061-78998-000	Training/Certification - Parks & Rec	1,905	5,000	3,095	61.9%
0061-79000-000	Capital Disbursements	105,341	104,606	(735)	(0.7%)
TOTAL PARKS & RECREATION DEPT. EXPENSES		1,304,331	1,393,258	88,927	6.4%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - SHERWOOD FOREST					
0062-70125-000	Salaries	92,322	103,949	11,627	11.2.%
0062-70128-000	Part-time Salaries	9,487	12,360	2,873	23.2.%
0062-70132-000	Overtime	1,879	-	(1,879)	0.0.%
0062-70150-000	Payroll Taxes	8,545	8,898	353	4.0.%
0062-71000-000	Supplies	6,512	12,000	5,488	45.7.%
0062-71095-000	Uniforms	35	300	265	88.3.%
0062-72000-000	Telephone	14,000	16,000	2,000	12.5.%
0062-72500-000	Utilities	32,577	50,000	17,423	34.8.%
0062-73500-000	Vehicle & Travel	955	1,500	545	36.3.%
0062-78500-000	Equipment Maintenance	103	2,500	2,397	95.9.%
0062-78800-000	Non-capital Equipment	-	5,000	5,000	100.0.%
0062-78900-000	Building/Ground Maint.	31,441	35,000	3,559	10.2.%
0062-78990-000	Refunds	5,400	-	(5,400)	0.0.%
TOTAL PARKS - SHERWOOD FOREST EXPENSES		203,257	247,507	44,250	17.9.%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - AFTER SCHOOL/DAY CAMP					
0063-70125-000	Salaries	53,440	89,874	36,434	40.5.%
0063-70128-000	Part-time Salaries	128,692	212,180	83,488	39.3.%
0063-70150-000	Payroll Taxes	14,283	23,107	8,824	38.2.%
0063-71000-000	Supplies	2,772	7,000	4,228	60.4.%
0063-71095-000	Uniforms	521	1,000	479	47.9.%
0063-73000-000	Conference & Training	-	750	750	100.0.%
0063-73500-000	Vehicles & Travel	1,958	6,500	4,542	69.9.%
0063-74600-000	Games & Program material	3,079	4,000	921	23.0.%
0063-74601-000	Daycamp Fieldtrips	7,840	9,000	1,160	12.9.%
TOTAL PARKS - AFTER SCHOOL/DAY CAMP EXPENSES		212,586	353,411	140,825	39.8.%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - GREENS AT NORTH HILLS					
0065-70125-000	Salaries	482,567	509,179	26,612	5.2.%
0065-70128-000	Part-time Salaries	77,974	103,000	25,026	24.3.%
0065-70132-000	Overtime	1,204	-	(1,204)	0.0.%
0065-70150-000	Payroll Tax	44,451	47,053	2,602	5.5.%
0065-70200-000	Advertising	950	1,200	250	20.8.%
0065-70300-000	Subscription/Profess Dues-North Hills Park	2,831	2,500	(331)	(13.3.%)
0065-71000-000	Supplies	24,646	25,000	354	1.4.%
0065-71080-000	Agricultural Supplies	49,031	62,000	12,969	20.9.%
0065-71090-000	Misc Tools/Small Equip	639	3,000	2,361	78.7.%
0065-71095-000	Uniforms	536	1,250	714	57.1.%
0065-72000-000	Phone	9,162	9,500	338	3.6.%
0065-72500-000	Utilities	96,296	79,000	(17,296)	(21.9.%)
0065-73005-000	Convention & Travel	-	750	750	100.0.%
0065-73500-000	Vehicle Maintenance	8,305	14,000	5,695	40.7.%
0065-78500-000	Equipment Maint/repairs	21,088	23,000	1,912	8.3.%
0065-78505-000	Equipment Rental/Lease	57,759	101,900	44,141	43.3.%
0065-78900-000	Building/Grounds Maintenance-Greens @ NHP	98,578	100,000	1,422	1.4.%
0065-78990-000	Refund-North Hills Park	1,500	-	(1,500)	0.0.%
0065-79000-000	Capital Disbursements	36,532	41,587	5,055	12.2.%
TOTAL PARKS - GREENS AT NORTH HILLS EXPENSES		1,014,049	1,123,919	109,870	9.8.%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - SPORTS COMPLEX					
0066-70125-000	Salaries	288,887	269,277	(19,610)	(7.3.%)
0066-70128-000	Part-time Salaries	155,964	167,020	11,056	6.6.%
0066-70132-000	Overtime	7,961	6,000	(1,961)	(32.7.%)
0066-70150-000	Payroll Taxes	35,411	35,557	146	0.4.%
0066-70160-000	Athletic Services	62,139	80,000	17,861	22.3.%
0066-71000-000	Supplies - Soccer & Tennis	1,528	3,000	1,472	49.1.%
0066-71001-000	Supplies - Ball Parks	7,711	8,000	289	3.6.%
0066-71030-000	Sporting Good Supplies	42,428	60,000	17,572	29.3.%
0066-71080-000	Agricultural Supplies	17,921	28,000	10,079	36.0.%
0066-71090-000	Misc. Tools / Small Equipment	1,769	5,000	3,231	64.6.%
0066-71095-000	Uniforms	4,355	4,000	(355)	(8.9.%)
0066-72000-000	Telephone - Soccer & Tennis	2,253	3,500	1,247	35.6.%
0066-72500-000	Utilities-Sports Complex	172,340	135,000	(37,340)	(27.7.%)
0066-72501-000	Utilities- Soccer &Tennis	46,481	42,000	(4,481)	(10.7.%)
0066-78500-000	Equipment Maintenance	7,131	7,500	369	4.9.%
0066-78900-000	Building & Grounds Maintenance	89,006	75,000	(14,006)	(18.7.%)
0066-78901-000	Grounds Maintenance - Ball Fields	21,810	22,500	690	3.1.%
0066-78902-000	Grounds Maintenance - Soccer Fields	8,832	10,000	1,168	11.7.%
0066-78991-000	Softball Concession Expense	155,107	175,000	19,893	11.4.%
0066-79000-000	Capital Disbursements	6,200	6,700	500	7.5.%
TOTAL PARKS -SPORTS COMPLEX EXPENSES					
		1,135,234	1,143,054	7,820	0.7.%

		ACTUAL	BUDGETED	VARIANCE	PCT
PARKS - SENIOR CITIZENS CENTER					
0068-70125-000	Salaries	142,309	135,870	(6,439)	(4.7.%)
0068-70128-000	Part-time Salaries	1,495	13,251	11,756	88.7.%
0068-70132-000	Overtime	32	1,000	968	96.8.%
0068-70150-000	Payroll Taxes	11,771	11,485	(286)	(2.5.%)
0068-70265-000	Senior Program	7,207	14,000	6,793	48.5.%
0068-70270-000	Meals on Wheels	25,000	25,000		0.0.%
0068-70275-000	Program Fund Raiser	-	1,000	1,000	100.0.%
0068-71025-000	Building Supplies	5,954	11,000	5,046	45.9.%
0068-71040-000	Museum Supplies	364	1,500	1,136	75.7.%
0068-71095-000	Uniforms	-	700	700	100.0.%
0068-71500-000	Postage	80	1,000	920	92.0.%
0068-72000-000	Telephone	8,675	7,800	(875)	(11.2.%)
0068-72500-000	Utilities	20,603	22,000	1,397	6.4.%
0068-73000-000	Conference/Training	500	1,000	500	50.0.%
0068-73500-000	Travel/Vehicle Maint.	3,176	7,500	4,324	57.7.%
0068-78900-000	Building Maintenance -Sr. Citizen	16,163	15,000	(1,163)	(7.8.%)
TOTAL PARKS - SENIOR CITIZENS CENTER EXPENSES		243,329	269,106	25,777	9.6.%

		ACTUAL	BUDGETED	VARIANCE	PCT
POLICE DEPT. - ANIMAL SERVICES					
0070-70125-000	Salaries	279,662	322,628	42,966	13.3%
0070-70132-000	Overtime	17,014	8,500	(8,514)	(100.2%)
0070-70150-000	Payroll Taxes	24,235	25,331	1,096	4.3%
0070-70160-000	Veterinarian	7,814	35,000	27,186	77.7%
0070-70205-000	Public Relations	342	700	358	51.2%
0070-70300-000	Dues & Subscriptions	399	1,000	601	60.1%
0070-71000-000	Supplies & Services	29,272	30,000	728	2.4%
0070-71035-000	Surgery Supplies	11,939	15,000	3,061	20.4%
0070-71095-000	Uniforms	3,250	4,000	750	18.8%
0070-71500-000	Postage	23	325	302	93.0%
0070-72500-000	Utilities	18,812	24,000	5,188	21.6%
0070-73000-000	Education & Training	3,635	5,000	1,365	27.3%
0070-73500-000	Vehicle Expense	6,774	10,000	3,226	32.3%
0070-75500-000	Pet Food	12,910	8,000	(4,910)	(61.4%)
0070-75505-000	Surgery	11,857	29,000	17,143	59.1%
0070-75510-000	Cremation Services	2,335	3,000	665	22.2%
0070-78900-000	Building Maintenance	11,044	27,000	15,956	59.1%
0070-78990-000	Refund	55	-	(55)	0.0%
TOTAL POLICE DEPT. - ANIMAL SERVICES EXPENSES		441,371	548,484	107,113	19.5%

		ACTUAL	BUDGETED	VARIANCE	PCT
PUBLIC WORKS DEPT. - DRAINAGE					
0080-70125-000	Salaries	384,847	589,630	204,783	34.7.%
0080-70132-000	Overtime	9,518	3,715	(5,803)	(156.2.%)
0080-70150-000	Payroll Taxes	31,922	45,391	13,469	29.7.%
0080-70155-000	Contract Labor	143,133	12,000	(131,133)	(1092.8.%)
0080-71090-000	Equipment/Software/Maintenance	16,225	20,300	4,075	20.1.%
0080-77050-000	Drainage Work	4,471	100,000	95,529	95.5.%
TOTAL PUBLIC WORKS DEPT. - DRAINAGE EXPENSES		590,115	771,036	180,921	23.5.%

**CITY OF SHERWOOD
STREET FUND**

For the Twelve Months Ending December 31, 2025

ASSETS

CURRENT ASSETS

11101	ACH transfer	27,152
11102	Checking	1,383,129
11103 + 00114	Certificates of Deposit	500,000
11147	Street Fund Reserve	<u>2,269,109</u>
	TOTAL ASSETS	<u>4,179,391</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

21204 + 00362	State W/H Taxes Payable	1,242
21205	Group Insurance Payable	2,789
21209	Payroll Deductions Payable	(883)
21218	Sherwood Retirement Contributions	883
21305	Supplemental Insurance Payable - Amer. Fidelity	760
21310	Supplemental Insurance Payable - Other	845
	TOTAL CURRENT LIABILITIES	<u>5,636</u>

FUND BALANCE

31290 + 00140 + 00491	Fund Balance	4,390,018
31300	Excess Receipts Over Disb	63,076
	Excess Revenues over Expenditures	(279,339)
40000:99999	Excess Revenues over Expenditures	(279,339)
	TOTAL FUND BALANCE	<u>4,173,754</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>4,179,391</u>

CITY OF SHERWOOD
Statement of Revenues and Expenditures - Street Fund
For the Twelve Months Ending December 31, 2025

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
REVENUES					
0000-51301-002	Property Tax County Road	953,637	950,000	3,637	0.%
0000-51302-002	State Highway Revenue	2,765,771	2,800,000	(34,229)	(1.%)
0000-51303-002	Interest Received	170,537	100,000	70,537	71.%
0000-51305-002	Sale of Fixed Assets	29,705	-	29,705	0.%
0000-51308-002	Street reimbursements	22,973	-	22,973	0.%
	Sub-Total Revenue	<u>3,942,623</u>	<u>3,850,000</u>	<u>92,623</u>	<u>2%</u>
0000-59000-002	Available Fund Reserve	279,339	2,743,113	(2,463,774)	(90.%)
	TOTAL REVENUES	4,221,963	6,593,113	(2,371,150)	(36.%)
EXPENDITURES					
SALARIES					
0112-70112-002	Salaries-Street Fund	545,541	752,212	206,671	27.%
0112-70132-002	Overtime	9,675	20,000	10,325	52.%
	TOTAL SALARIES	555,216	772,212	216,996	28%
OPERATING EXPENSES					
0004-70380-002	Group Insurance	50,944	78,073	27,129	35.%
0090-71090-002	Tool/Manual Allowance-PW	2,860	3,120	260	8.%
0112-71000-002	Contract Labor-Street	106,028	1,000	(105,028)	(10503.%)
0112-71001-002	Paving & Material	99,112	125,000	25,888	21.%
0112-71002-002	Signs	41,409	35,000	(6,409)	(18.%)
0112-71003-002	Equip Operations &	128,663	138,000	9,337	7.%
0112-71004-002	Drainage	7,365	60,000	52,635	88.%
0112-71005-002	Utilities	22,429	23,600	1,171	5.%
0112-71007-002	Professional Fees	39,760	175,000	135,240	77.%
0112-71010-002	Uniforms	7,696	12,000	4,304	36.%
0112-71012-002	Insurance - Property/Vehicle	31,525	43,000	11,475	27.%
0112-71014-002	Payroll Taxes	45,644	59,074	13,430	23.%
0112-71015-002	Building Maintenance	8,939	12,000	3,061	26.%
0112-71016-002	Supplies	23,428	25,000	1,572	6.%
0112-71017-002	Street Lights	390,755	384,613	(6,142)	(2.%)
0112-71018-002	Sidewalks-Street Fund	52,538	500,000	447,462	89.%
0112-71019-002	Traffic Control	60,772	55,000	(5,772)	(10.%)
0112-71020-002	Training	1,455	2,500	1,045	42.%
0112-71021-002	Street Improvement	1,192,309	1,300,000	107,691	8.%
0112-71030-002	Bridge Repair	1,694	1,000	(694)	(69.%)
0112-71094-002	Employee Retirement 457(b)	54,346	77,221	22,875	30.%
0112-71097-002	Powerline Trail	103,891	919,200	815,309	89.%
0112-78800-002	Non-capital Equipment	12,792	50,000	37,208	74.%
0112-81160-002	Capital Disbursements-Street	1,180,395	1,193,500	13,105	1.%
	TOTAL OPERATING EXPENSES	3,666,747	5,272,901	1,606,154	30.%
	TOTAL DISBURSEMENTS	4,221,963	6,045,113	1,823,150	30.%
	EXCESS REVENUE OVER EXPENDITURES	-	548,000	(548,000)	(100.%)

CITY OF SHERWOOD

WASTEWATER FUND

For the Twelve Months Ending December 31, 2025

ASSETS

CURRENT ASSETS

11101	ACH transfer	21,319
11103 + 00114	Certificates of Deposit	459,388
11133	Transfer visa	(100)
11150 + 00122	Accounts Receivable	204,820
00220	Equipment	1,125,486
00235	Buildings	381,959
00240	Accumulated Depreciation	(10,813,020)
00105	Fund	4,492,728
00232	Sewer Facility System	<u>14,459,610</u>
	TOTAL ASSETS	<u>10,332,189</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

21204 + 00362	State W/H Taxes Payable	445
21205	Group Insurance Payable	(5,335)
21215 + 00305	Accounts Payable	81,897
21220 + 00370	Due to General Fund	1,099
21226 + 00366	HSA Payable	360
21305	Supplemental Insurance Payable - Amer. Fidelity	(535)
21310	Supplemental Insurance Payable - Other	540
	TOTAL CURRENT LIABILITIES	<u>78,473</u>

FUND BALANCE

31290 + 00140 + 00491	Fund Balance	8,931,589
	Excess Revenues over Expenditures	1,322,127
40000:99999	Excess Revenues over Expenditures	(120,167)
00504	Tie-On Fees	6,795
00505	Service Charge	3,070,895
00506	Interest Earned	157,129
00670	Treatment Charges-SWWU	(129,054)
00674	Dues and Subscriptions	(3,628)
00738	Repair and Maintenance	(55,910)
00740	Uniforms	(7,255)
00745	Salaries	(456,812)
00746	Overtime	(11,942)
00750	Licenses and permits	(9,445)
00752	Tools & equipment	(14,337)
00756	Supplies	(22,188)
00757	Printing Supplies	(167)
00761	Chemicals	(12,260)

00763	Taxes - Payroll	(38,197)
00765	Pumpstation Improvement	(43,703)
00766	Telephone	(7,242)
00767	Treatment Plant Improvement	(96,651)
00768	Rental Equipment	(2,793)
00775	Training/Seminars	(1,973)
00780	Utilities	(147,342)
00790	Vehicle Operation & maintenance	(28,407)
00796	Point Repairs	(10,925)
00799	Laboratory Equipment	(5,433)
00800	Laboratory Testing	(23,337)
00672	Engineering/Professional Fees	(128,264)
00764	Manhole Rehab/Repairs	(4,406)
00797	Line Replacements	(6,754)
00795	Capital Disbursements	(525,540)
00801	Refunds/Reimbursements Wastewater	1,439
TOTAL FUND BALANCE		<u>10,253,716</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>10,332,189</u>

CITY OF SHERWOOD
Statement of Revenues and Expenditures - Waste Water Fund
For the Twelve Months Ending December 31, 2025

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
RECEIPTS					
0000-00504-012	TIE-ON FEES	6,795	9,000	(2,205)	25.%
0000-00505-012	SERVICE CHARGE	3,070,895	2,626,560	444,335	(17.%)
0000-00506-012	Interest Earned Wastewater	157,129	15,000	142,129	(948.%)
0000-59000-012	Available Fund Reserve		115,000	(115,000)	100.%
TOTAL RECEIPTS		3,234,819	2,765,560	469,259	(17.%)
DISBURSEMENTS					
0000-00670-012	Treatment Charges-SWWU	129,054	480,000	350,946	73.%
0000-00672-012	Engineering/Professional Fees	128,264	220,000	91,736	42.%
0000-00674-012	Dues & Subscriptions	3,628	40,000	36,373	91.%
0000-00738-012	Repair & Maintenance	55,910	80,000	24,090	30.%
0000-00740-012	Uniforms-Wastewater	7,255	10,000	2,745	27.%
0000-00745-012	Salaries - Wastewater	456,812	451,129	(5,683)	(1.%)
0000-00746-012	Overtime	11,942	34,085	22,143	65.%
0000-00750-012	License & Permit	9,445	15,000	5,555	37.%
0000-00752-012	Tools & Equipment-Wastewater	14,337	20,000	5,663	28.%
0000-00756-012	Supplies	22,188	34,915	12,727	36.%
0000-00757-012	Printing	167	400	233	58.%
0000-00761-012	Chemicals	12,260	30,000	17,740	59.%
0000-00762-012	Contract Labor	-	25,000	25,000	100.%
0000-00763-012	Payroll Taxes	38,197	37,620	(577)	(2.%)
0000-00764-012	Manhole Rehab/Repairs	4,406	20,000	15,594	78.%
0000-00765-012	Pumpstation Improvements	43,703	90,000	46,297	51.%
0000-00766-012	Telephone	7,242	15,800	8,558	54.%
0000-00767-012	Treatment Plant Improvement	96,651	110,000	13,349	12.%
0000-00768-012	Rental Equipment	2,793	12,000	9,207	77.%
0000-00775-012	Training/Seminars	1,973	10,000	8,027	80.%
0000-00780-012	Utilites	147,342	150,000	2,658	2.%
0000-00790-012	Vehicle Operation/Maint.	28,407	35,000	6,593	19.%
0000-00795-012	Capital Disbursements	525,540	534,800	9,260	2.%
0000-00796-012	Point Repairs	10,925	30,000	19,075	64.%
0000-00797-012	Line Replacements	6,754	100,000	93,246	93.%
0000-00799-012	Laboratory Equipment	5,433	8,000	2,567	32.%
0000-00800-012	Laboratory Testing	23,337	30,000	6,663	22.%
0000-00801-012	Refunds/Reimbursements-Sherw Wastewater	(1,439)	-	1,439	0.%
0000-70195-012	Employee Retirement 457(b) Wastewater	45,917	49,177	3,260	7.%
0000-70220-012	Insurance-Property/Vehicle Wastewater	16,528	22,000	5,472	25.%
0000-70380-012	Group Insurance - Health Wastewater	57,722	67,634	9,912	15.%
0000-78800-012	Non-capital Equipment	-	3,000	3,000	100.%
TOTAL DISBURSEMENTS		1,912,692	2,765,560	852,868	31.%
EXCESS REC OVER DISB					
		1,322,127	-	1,322,127	-

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE RETIREMENT COMMITTEE STRUCTURE FOR
THE CITY OF SHERWOOD; PROVIDING FOR OVERSIGHT OF THE CITY'S 457(b)
DEFERRED COMPENSATION PLAN; AND FOR OTHER PURPOSES.**

WHEREAS, the City previously maintained a pension plan requiring a formal Retirement Committee to oversee its administration; and

WHEREAS, the City has since transitioned to a 457(b) deferred compensation plan, which does not require the same level of administrative governance as a pension system; and

WHEREAS, the City Council finds it necessary to revise the structure and purpose of the Retirement Committee to reflect the City's current retirement offerings while ensuring continued oversight, accountability, and participant protection;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
SHERWOOD, ARKANSAS:**

SECTION 1. Repeal of Prior Retirement Committee Structure.

All prior ordinances, resolutions, or policies establishing or governing the City's Retirement Committee for the former pension plan are hereby repealed to the extent they conflict with this ordinance.

SECTION 2. Establishment of the 457(b) Oversight Committee.

There is hereby established a 457(b) Oversight Committee ("the Committee") to provide periodic review and oversight of the City's 457(b) Deferred Compensation Plan and the performance of the financial institution administering the plan.

SECTION 3. Purpose and Duties.

The Committee shall serve in an advisory and monitoring capacity. Its responsibilities shall include:

- Reviewing reports and performance summaries provided by the financial institution.
- Evaluating whether the plan administrator is fulfilling contractual obligations, including participant communication, account management, and customer service.
- Reviewing fees, investment options, and plan changes recommended by the administrator.
- Making recommendations to the Mayor and City Council regarding any actions, improvements, or contract considerations.
- Ensuring employees receive clear and accurate information about the plan.
- Meeting at least once per year, or more frequently if needed.

The Committee shall not have fiduciary responsibility for investment decisions and shall not manage or direct individual participant accounts.

SECTION 4. Committee Composition.

The Committee shall consist of the following members:

- The Finance Director (Chair).
- The Human Resources Director (Vice Chair).
- One City Council Member appointed by the Mayor.
- One employee representative appointed by the Mayor.
- The Mayor.

Members shall serve two-year terms and may be reappointed. Vacancies shall be filled by appointment in the same manner as the original selection.

SECTION 5. Meetings and Records.

The Committee shall:

- Meet a minimum of once annually.
- Keep minutes of each meeting.

SECTION 6. Administrative Support.

The Human Resources Department shall provide administrative support for meeting coordination, record keeping, and communication with the plan administrator.

SECTION 7. Severability.

If any portion of this ordinance is found invalid, the remaining parts shall continue in full force and effect.

SECTION 8. Effective Date.

This ordinance shall take effect immediately upon passage and approval.

ADOPTED on this _____ day of _____ 2025

Mary Jo Heye-Townsell, Mayor

ATTEST:

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

Stephen Cobb, City Attorney

ORDINANCE #

**AN ORDINANCE AMENDING ORDINANCES 840, 1014,2001, AND 2236
REGARDING THE CONTRIBUTED BENEFIT PAID TO ELIGIBLE RETIRED
ELECTED OFFICIALS AND FOR OTHER PURPOSES**

WHEREAS, Ordinances 840 created a benefit to be paid to retired elected officials in lieu of City paid medical premiums, and Ordinances 1014, 2001 and 2236 made amendments to Ordinance 840 and

WHEREAS, the City wishes to increase the monthly benefit that was established by the stated Ordinances.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF SHERWOOD,
ARKANSAS**

Sec. 1 The monthly benefit paid to eligible retired elected officials shall increase to \$350.00 per month effective January 1st, 2026.

Sec. 2 All other sections of Ordinances 840, 1014,2001 and 2236, not amended herein shall remain in effect.

ADOPTED on this _____ day of **January, 2026**.

Mary Jo Heye-Townsell, Mayor

ATTEST:

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

Stephen Cobb, City Attorney

RESOLUTION NO.

**A RESOLUTION REAPPOINTING ERIC FLEMING TO SERVE ON THE
SHERWOOD WASTEWATER COMMITTEE**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SHERWOOD,
ARKANSAS, THAT:**

The following person is reappointed to serve on the Sherwood Wastewater Committee for the term as set forth:

SHERWOOD WASTEWATER COMMITTEE

Eric Fleming

Term to expire: 12/31/2030

ADOPTED on this _____ day of **January 2025**.

Mary Jo Heye-Townsell, Mayor

ATTEST:

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

Stephen Cobb, City Attorney

RESOLUTION NO. _____

**A RESOLUTION EXPRESSING THE WILLINGNESS OF
City of Sherwood Arkansas**

**TO UTILIZE FEDERAL-AID TRANSPORTATION ALTERNATIVES PROGRAM OR
RECREATIONAL TRAILS PROGRAM FUNDS**

WHEREAS, the City of Sherwood understands that Federal-aid Transportation Alternatives Program or Recreational Trails Program funds are available at 80% federal participation and 20% local match to develop or improve bicycle and pedestrian accommodations as a part of Woodruff Creek Trail, and

WHEREAS, this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SHERWOOD THAT:

SECTION I: The City of Sherwood will participate in accordance with its designated responsibility, including maintenance of this project.

SECTION II: The Mayor of Sherwood is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the development and construction of the above stated project.

THIS RESOLUTION adopted this 26th day of January, 2026

Mayor Mary Jo Heye-Townsell

ATTEST:

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

Stephen Cobb, City Attorney

RESOLUTION NO. _____

**A RESOLUTION EXPRESSING THE WILLINGNESS OF
City of Sherwood Arkansas**

TO UTILIZE FEDERAL-AID CLIMATE POLLUTION REDUCTION GRANT FUNDS

WHEREAS, the City of Sherwood understands that Federal-aid Climate Pollution Reduction Grant (CPRG) funds are available at 80% federal participation and 20% local match to develop or improve bicycle and pedestrian accommodations as a part of the Powerline Easement Trail, and

WHEREAS, this project, using federal funding, will be open and available for use by the general public and maintained by the applicant for the life of the project.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SHERWOOD
THAT:**

SECTION I: The City of Sherwood will participate in accordance with its designated responsibility, including maintenance of this project.

SECTION II: The Mayor of Sherwood is hereby authorized and directed to execute all appropriate agreements and contracts necessary to expedite the development and construction of the above stated project.

THIS RESOLUTION adopted this 26^h day of January, 2026

Mayor Mary Jo Heye-Townsell

ATTEST:

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

Stephen Cobb, City Attorney