Wynne City Council

Tuesday, February 13, 2024

Invocation

Pledge

Roll Call

Department Reports:

- Zach Morris – Parks & Recs
- Jeff Hood – Public Works
- Blake Marotti – Wynne Water
- Chief Kory Ward – Fire Department
- Chief Richard Dennis – Police Department

New Business:

1. Resolution 2-13-24A Amending 2023 General Fund Budget
2. Resolution 2-13-24B Adopting Miscellaneous 2024 General Fund Budgets
3. Update the gate at the Public Works Department
4. Approval to enter contract with US Army Corp of Engineers for drainage study
5. Review 2022 Legislative Audit

MINUTES OF THE WYNNE CITY COUNCIL
January 9, 2024

The Wynne City Council met at Wynne City Hall on January 9, 2024 at 6:00 p.m. with Mayor JENNIFER HOBBS presiding. The roll was called, and the following councilpersons answered to their names: CHARLES HAMRICK, LISA CARTER, TYLER WAYMIRE, BILLY FOWLER, JASON NICHOLS, KENNETH LOFTON, STEVIE NELSON, BUCK MORRIS, and JOSHUA WYATT; a quorum was declared. LESTER MILLER was not in attendance. City Clerk, Emily Watts, was present. City Attorney, Kevin A. Watts, was present.

On the motion of Councilperson Morris and seconded by Councilperson Lofton and by consent of all Members present, the minutes of a regular council meeting held on December 12, 2023 were approved, accepted, and filed as prepared by the City Clerk.

Zach Morris, Parks & Recreation, Kory Ward, Wynne Fire Department, Jeff Hood, Public Works, Richard Dennis, Wynne Police Department, Blake Marotti, Wynne Water Department, and Jennifer Hobbs, Mayor all provided monthly reports. Kory Ward, Wynne Fire Department also provided a yearly report. On the motion of Councilperson Morris and seconded by Councilperson Wyatt, and by consent of all members present, the department reports presented were approved and accepted.

For the First item of business, Mayor Hobbs presented documentation under A.C.A. § 14-43-501 for the Organization of City Council to be approved annually in January. She stated Wynne City Council follows these guidelines and provides for Audience Comments not to exceed (3) three minutes per person. After further discussion, Councilperson Lofton with a second from Councilperson Morris, and by consent of all the motion to accept the Organization of City Council under the A. C. A. § 14-43-501 was approved.

For the Second item of business, Mayor Hobbs presented and read in its entirety Resolution 1-9-24, "A RESOLUTION AUTHORIZING PAYMENT OF EXPENSES OF CITY OFFICIALS FOR ATTENDANCE TO THE ARKANSAS MUNICIPAL LEAGUE MEETINGS AND OTHER TRAININGS DEEMED NECESSARY FOR THE YEAR 2024." After further discussion, on the motion of Councilperson Nichols, second by Councilperson Lofton, and by consent of all members present, Resolution 1-9-24 was approved and accepted.

For the Third item of business, Mayor Hobbs informed the Council that there would be a court date on February 6, 2024 regarding a legal case from January 2019 in which the City was named along with Hibbett Sports, and she asked the Council to decide on and approve a settlement amount. After further discussion, on the motion of Councilperson Waymire, second by Councilperson Fowler, and by consent of all members present, the Council approved the Mayor to negotiate a settlement amount up to $5,000 with guidance from the Municipal League.

For the Fourth item of business, Jeff Hood, Wynne Public Works, asked the Council to consider purchasing versus leasing a new Mack Rolloff Truck through River City Hydraulics, Inc., Sherwood, AR in the amount of $234,532.94. After further discussion, on a motion of Councilperson Nichols and seconded by Councilperson Morris, and by consent of all members

present, the Council approved the purchase of the 2025 Mack Rolloff Truck from River City Hydraulics, Inc. in the amount of $234,532.94 with funds to be transferred from the City General Fund to the Street Department Fund.

For the Fifth item of business, Mayor Hobbs presented her State of the City Address.

With no further business before the council and upon motion by Councilperson Morris, second by Councilperson Wyatt, and consent of all, the meeting adjourned.

_____
Jennifer Hobbs, Mayor

ATTEST:

_____
Emily N. Watts, City Clerk

DEPARTMENT OF PUBLIC WORKS MONTHLY REPORT FOR JANUARY 2024

COLLECTED $3,043.50 FOR ROLLOFFS (RENTAL, HAULING, DISPOSAL)

PICKED UP 400 CUBIC YARDS OF LEAVES

THE PUBLIC WORKS DEPT. USED 465.2 GALLONS OF GAS AND 2,475.7 GALLONS OF DIESEL.

HAULED 546.32 TONS OF CLASS I AND 173.66 TONS OF CLASS 3 TO THE WEST MEMPHIS LANDFILL, TOTAL COST $28,912.65

Wynne Fire Department

Wynne, AR

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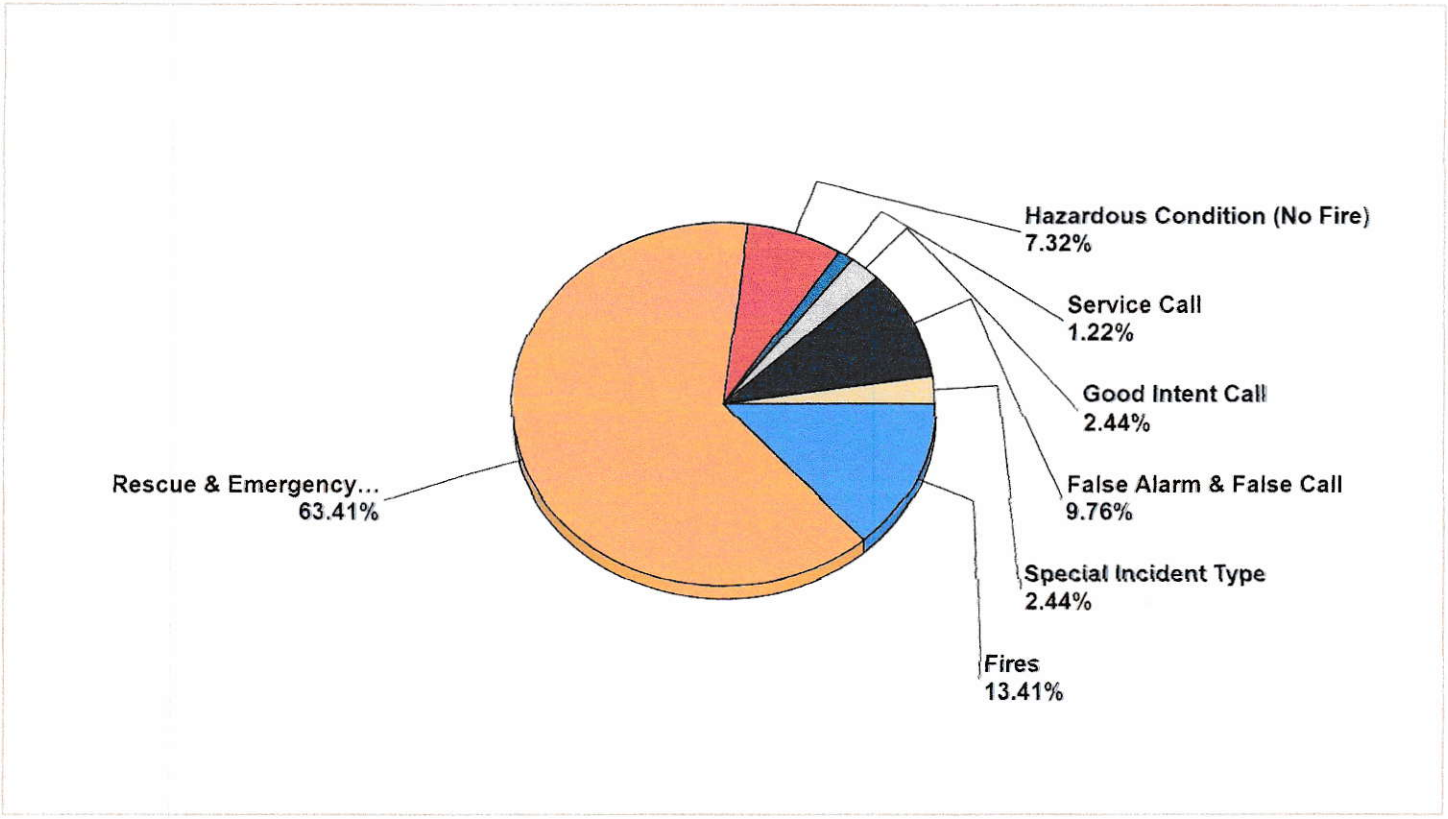
Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2024 | End Date: 01/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	11	13.41%
Rescue & Emergency Medical Service	52	63.41%
Hazardous Condition (No Fire)	6	7.32%
Service Call	1	1.22%
Good Intent Call	2	2.44%
False Alarm & False Call	8	9.76%
Special Incident Type	2	2.44%
TOTAL	82	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type		
INCIDENT TYPE	**# INCIDENTS**	**% of TOTAL**
111 - Building fire	5	6.1%
113 - Cooking fire, confined to container	1	1.22%
118 - Trash or rubbish fire, contained	2	2.44%
131 - Passenger vehicle fire	1	1.22%
140 - Natural vegetation fire, other	1	1.22%
142 - Brush or brush-and-grass mixture fire	1	1.22%
311 - Medical assist, assist EMS crew	46	56.1%
321 - EMS call, excluding vehicle accident with injury	1	1.22%
322 - Motor vehicle accident with injuries	2	2.44%
324 - Motor vehicle accident with no injuries.	3	3.66%
412 - Gas leak (natural gas or LPG)	1	1.22%
440 - Electrical wiring/equipment problem, other	1	1.22%
442 - Overheated motor	1	1.22%
462 - Aircraft standby	3	3.66%
553 - Public service	1	1.22%
611 - Dispatched & cancelled en route	1	1.22%
622 - No incident found on arrival at dispatch address	1	1.22%
700 - False alarm or false call, other	3	3.66%
711 - Municipal alarm system, malicious false alarm	1	1.22%
733 - Smoke detector activation due to malfunction	1	1.22%
736 - CO detector activation due to malfunction	1	1.22%
743 - Smoke detector activation, no fire - unintentional	2	2.44%
900 - Special type of incident, other	2	2.44%
TOTAL INCIDENTS:	**82**	**100%**

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

BUILDING INSPECTOR MONTHLY REPORT

January Permits.....2024

Residential Single Family	02
Residential Multi-Family	00
Residential Addition	00
Residential Alterations	02
Residential Sprinkler	00
Manufactured Homes	00
Commercial Building	00
Commercial Alterations	00
Commercial Sprinkler	00
Commercial Sign Permits	00
Plumbing Permits	00
Electrical Permits	08
HVAC Permits	05
Gas piping	00
Re-Roofing Permits	00
Residential Acc Bldg	00
Fencing Permits	00
Deck Permits	01
Retaining Wall Permits	00
Swimming Pool Permits	00
Storm Shelter Permits	01
Demolition Permits	00
Mobile Vending Permits	00
Communication/Cell Tower	00
Temp Tent/Trailer/Structures	00

Total Permits Issued..... 018

January Inspections Done..... 2024

Electrical	10	Foundation	00
Plumbing	01	Framing	00
HVAC	02	Address	00
Gas	01	Final Inspection	00
Fire Inspection	12	Miscellaneous	00
Public Service	00	Contractor Lic	00

Total Inspections..... 026

Total Receipts for January 2023..... $3493.64

Wynne Police Department
Report to the City Council
Jan-24

Arrest:

Citations	82
Warnings	255
Felony	13

Accidents: 9

Warrants:

Issued	125
Served	65

Receipts:

Act 1188 - City Ordinances	$	1,363.00
Act 988 - No Insurance Fines	$	962.50
Fines Collected by Municipal Court	$	9,507.50
Privilege License	$	150.00
Accident and Incident Reports	$	175.00
Total Receipts:	**$**	**12,158.00**

Milage:

Unit 1	2021 Dodge Charger	Miles On OD		15946
Unit 2	2021 Dodge Charger	Miles On OD		12906
Unit 3	2019 Dodge Charger	Miles On OD		50228
Unit 4	2019 Dodge Charger	Miles On OD		34747
Unit 5	2019 Dodge Charger	Miles On OD		66753
Unit 6	2021 Dodge Charger	Miles On OD		15339
Unit 7	2020 Dodge Durango	Miles On OD		31077
Unit 8	2021 Dodge Charger	Miles On OD		9196
Unit 9	2020 Dodge Durango	Miles On OD		29561
Unit 10	2019 Dodge Charger	Miles On OD		66399
Unit 11	2018 Dodge Charger	Miles On OD		43367
Unit 12	*2004 Ford F150 Pickup*	*Miles On OD*		*136898*
Unit 13	2008 Ford F150 Pickup	Miles On OD	NA	
Unit 14	2012 Dodge Charger	Miles On OD		96215
Unit 15	2015 Dodge Charger	Miles On OD	NA	
Unit 16	2021 Dodge Charger	Miles On OD		31876
Unit 17	2017 Dodge Charger	Miles On OD		95272
Unit 18	2017 Dodge Charger	Miles On OD		99157
Unit 19	2018 Dodge Charger	Miles On OD		49431
Unit 20	2018 Dodge Charger	Miles On OD		67539
Unit 21	2018 Ford Fushion	Miles On OD	NA	
Unit 22	2021 Dodge Charger	Miles On OD		3875
Unit 23	2021 Dodge Ram Grey	Miles On OD		21589
Unit 24	2021 Dodge Ram Maroon	Miles On OD	NA	
Unit 25	2023 Dodge Charger	Miles On OD		1434
Unit 26	2023 Dodge Charger	Miles On OD		2156
Unit 27	2023 Dodge Charger	Miles On OD	NA	

Gasoline Usage:

Used by the Police Department	1467.5

CITY OF WYNNE

RESOLUTION NUMBER 2-13-24 A

A RESOLUTION AMENDING THE 2023
GENERAL FUND AND BUDGETS AS FOLLOWS:

COURT AUTOMATION FUND
GENERAL FUND – GENERAL REVENUES
GENERAL FUND – GENERAL ADMINISTRATION DEPARTMENT
GENERAL FUND – FIRE DEPARTMENT
GENERAL FUND – PLANNING DEPARTMENT
GENERAL FUND – SANITATION DEPARTMENT
GENERAL FUND - PARKS DEPARTMENT
GENERAL FUND – PARKS AND RECREATION FUND

BE IT, THEREFORE, RESOLVED BY THE CITY COUNCIL OF THE CITY OF WYNNE, ARKANSAS that the attached budgets of revenue and expenditures for January 1, 2023 through December 31, 2023 are hereby amended.

PASSED AND APPROVED this 13th day of February, 2024.

_____
Jennifer Hobbs, Mayor

ATTEST:

_____
Emily Watts, City Clerk

CITY OF WYNNE

COURT AUTOMATION FUND

REVISED BUDGET 2023

1-1-2023 balance		$19,268.17
Revenues:		
Court Costs	$23,100.00	
Total funds available		$42,368.17
Expenditures:		
Internet provider service	$ 1,500.00	
Software support	8,975.00	
Telephone	550.00	
Minor equipment	30,000.00	
Total	$41,025.00	
12-31-23 projected balance		$ 1,343.17

City Of Wynne - General & Street Revised 2023 Budgets- Disbursements

General Fund

Date	Jan. 2023	Net Change	Dec. 2023
01 Mayor	98,950		98,950
02 Council	128,100		128,100
03 City Clerk	25,985		25,985
04 Finance	87,715		87,715
05 Legal	58,480		58,480
06 General Adminstration	939,550	4,760,450	5,700,000
07 Police	2,263,100		2,263,100
08 Fire	944,075	175,925	1,120,000
09 Human Resource/Grant	85,825		85,825
10 Planning & Inspection	9,025	16,575	25,600
12 Sanitation	1,284,795	592,205	1,877,000
14 Parks & Recreation	100,000	900,000	1,000,000
15 District Court	168,800		168,800
TOTAL	**6,194,400**	6,445,155	**12,639,555**

General- Parks & Recreation			
Parks & Recreation	821,825	900,000	1,721,825

City of Wynne: General Fund Revised 2023 Revenue

Date	Jan. 2023	Net Change	Dec. 2023
General Property Tax:			
Current & Deliquent	510,000		510,000
Utility Franchise			
Entergy	305,000		305,000
Centerpoint Gas	4,600		4,600
SBC	6,000		6,000
Woodruff Electric	71,000		71,000
Cable TV	23,000		23,000
Ritter Cable	1,050		1,050
Wynne Water	12,000		12,000
License & Permits			
Privilege Tax	47,000		47,000
Building Permits	30,000		30,000
Fines & Fees			
District Court Fines	250,000		250,000
Court Fees	7,900		7,900
DWI Fines	7,000		7,000
Civil & Small Claims	4,500		4,500
Intox. Det. Equip.	500		500
Revenue - Other			
General Sales Tax	124,700		124,700
City Sales Tax- Police & Fire	350,000	53,500	403,500
City Sales Tax- Economic Dev.	700,000	-161,000	539,000
City Sales Tax- City Projects	300,000	372,000	672,000
Local Option Tax	1,400,000	220,000	1,620,000
Mueller	50,000		50,000
State Ins. Turnback-LOPFI	125,000		125,000
District Court Reimbursement	60,175		60,175
Charges, Current Service			
Sanitation Fees	1,075,000	525,000	1,600,000
Sanitation Fees - Class 3 & 4	28,000	105,000	133,000
Miscellaneous Income			
Fire Department	4,000		4,000
Police Department	39,000		39,000
Interest on Investments	4,000	6,800	10,800
Other	1,000		1,000
School Resource Officer	110,200	47,300	157,500
Federal Grant -FEMA		4,866,000	4,866,000
Fund Transfer		900,000	900,000
Grant	125,000		125,000
SUBTOTAL	5,775,625	6,934,600	12,710,225
Cash Carryover	418,775	-489,445	-70,670
TOTAL	6,194,400	6,445,155	12,639,555

City of Wynne: Parks & Rec Fund Revised 2023 Revenue

Date	Jan. 2023	Net Change	Dec. 2023
Concessions	85,000		85,000
Donations	13,500		13,500
Rental/Field/Park	30,000		30,000
Saddle Club Lease	1,200		1,200
City Sales Tax	525,000		525,000
Interest	400		400
RWE Grant	125,000		125,000
Fund Transfer	100,000	900,000	1,000,000
SUBTOTAL	880,100	900,000	1,780,100
Cash Carryover	-58,275		-58,275
TOTAL	821,825	900,000	1,721,825

Fund: General **Department: Parks & Rec 2023 (Revised)**

Expenditure Classification	Jan-23	Net Change	Dec-23
01 Salaries	216,700		216,700
03 Unemployment Compensation	900		900
05 Insurance	29,625		29,625
07A Social Security	13,450		13,450
07B Medicare	3,150		3,150
08 Workers Comp Insurance	4,500		4,500
10 Pension	29,700		29,700
11 Fire Insurance	7,100		7,100
13 Contract Labor	2,400		2,400
17 Office Supplies	3,500		3,500
19 Utilities	50,000		50,000
20 Telephone	6,300		6,300
31 Equipment Repair	10,000		10,000
33 Vehicle Insurance	3,000		3,000
36 Capital Outlay	25,000		25,000
37 Capital Outlay, Debt Service	95,500		95,500
38 Captial Improvement	150,000		150,000
39 Buildings & Grounds	80,000		80,000
51 Gas & Oil	13,000		13,000
54 Supplies	48,000		48,000
94 Contracted Aid (McCallum)	30,000		30,000
91 Fund Transfer		900,000	900,000
TOTAL	821,825	900,000	1,721,825

CITY OF WYNNE

COURT AUTOMATION FUND

ANNUAL ACCOUNTING 12-31-2023

1-1-2023 balance		$ 19,268.17
Revenues:		
Court Costs	$23,076.59	
Total funds available		$ 42,344.76
Expenditures:		
Internet provider service	$1,499.40	
Software support	8,961.50	
Telephone	531.65	
Minor equipment	29,908.19	
Total	$40,900.74	
Ending balance 12-31-2023		$ 1,444.02

CITY OF WYNNE

MOSQUITO CONTROL

ANNUAL ACCOUNTING 12-31-2023

1-1-2023 balance, Cash and CD		$ 76,157.24
Revenues:		
Mosquito control fees	$142,555.51	
Interest	927.54	
Total	$143,483.05	
Total funds available		$219,640.29
Expenditures:		
Gas & Oil	$ 19.22	
Vector Disease Control	138,900.00	
Vehicle Insurance	696.63	
Equipment Repair	99.45	
Total	$139,715.30	
Ending balance 12-31-2023		$ 79,924.99

CITY OF WYNNE

WYNNE FIRE DEPARTMENT ACT 833 FUNDS

ANNUAL ACCOUNTING 12-31-2023

1-1-2023 balance		$ 92,220.20
Revenues:		
State of Arkansas	$79,512.39	
Interest	1,141.45	
Total	$80,653.84	
Total funds available		$172,874.04
Expenditures:		
Minor equipment	$ 17,593.96	
Truck Payment	35,000.00	
Total	$ 52,593.96	
Ending balance 12-31-2023		$120,280.08

CITY OF WYNNE

WYNNE PLANNING COMMISSION

ANNUAL ACCOUNTING 12-31-2023

1-1-2023 balance		Cash	$ 2,577.72
		CD	13,189.21
			$15,766.93
Revenues:			
City of Wynne	$2,406.25		
CD Interest	85.87		
Total	$2,492.12		
Total funds available			$18,259.05
Expenditures:			
Commission compensation	$2,086.00		
Ending balance 12-31-2023			$16,173.05

Assets 12-31-23	
Cash	$ 2,897.97
CD	13,275.08
Total	$16,173.05

CITY OF WYNNE

AMERICAN RESCUE PLAN FUND

ANNUAL ACCOUNTING 12-31-2023

1-1-2023 balance		$625,940.12
Revenues:		
Interest	$ 5,887.72	
Total funds available		$631,827.84
Expenditures:		
Capital Outlay	$200,862.00	
Ending balance 12-31-2023		$430,965.84

CITY OF WYNNE

City of Wynne Tree Board

Annual Accounting 12-31-2023

1-1-2023 balance		$ 7,924.60
Revenues:		
Fund Transfer	$ 5,000.00	
Total funds available		$12,924.60
Expenditures:		
Tree Purchases	800.00	
Tree Cutting	850.00	
Total	$1,650.00	
Ending balance 12-31-2023		$ 11,274.60

CITY OF WYNNE

Wynne Police Department Equipment Fund

2023 Annual Accounting

Balance 01-01-2023	$9107.62
Deposits	$ 825.00
Checks	$ 338.64
Balance 12-31-2023	$9593.98

Chief Richard Dennis

CITY OF WYNNE

Wynne Police Department Drug Fund

2023 Annual Accounting

Balance 01-01-2023		$1,860.08
Revenues:		
Forfeitures	$0.00	
Funds Available:		$1,860.08
Expenditures:		
	$0.00	
Total	$0.00	
Balance 12-31-2023		$1,860.08

Chief Richard Dennis

CITY OF WYNNE

Wynne Police Department Dare Fund

2023 Annual Accounting

Balance 01-01-2023		$7306.67
Revenues:		
Forfeitures	$0.00	
Funds Available:		$7306.67
Expenditures:		
Supplies	$360.00	
Balance 12-31-2023		$6,946.67

Chief Richard Dennis

CITY OF WYNNE

RESOLUTION NUMBER 02-13-24 B

A RESOLUTION ADOPTING THE 2024 GENERAL FUND BUDGET AS FOLLOWS:

WYNNE PLANNING COMMISSION
WYNNE COURT AUTOMATION FUND
MOSQUITO CONTROL FUND
WYNNE POLICE DEPARTMENT EQUIPMENT FUND
WYNNE POLICE DEPARTMENT DRUG FUND
WYNNE POLICE DEPARTMENT DARE FUND
WYNNE FIRE DEPARTMENT ACT 833 FUND
WYNNE TREE BOARD
AMERICAN RESCUE PLAN FUND

BE IT, THEREFORE, RESOLVED BY THE CITY COUNCIL OF THE CITY OF WYNNE, ARKANSAS that the attached budget of revenues and expenditures for the General Fund for January 1, 2024 through December 31, 2024, are hereby adopted.

PASSED AND APPROVED this 13th day of February, 2024.

_____
Jennifer Hobbs, Mayor

ATTEST:_____
Emily Watts, City Clerk

CITY OF WYNNE

WYNNE PLANNING COMMISSION

PROPOSED BUDGET 2024

1-1-2024 balance		Cash	$ 2,897.97
		CD	13,275.08
			$16,173.05

Revenues:

	City of Wynne	$4,125.00
	CD Interest	130.00
Total		$4,255.00

Total funds available	$20,428.05

Expenditures:

Commission compensation	$4,125.00
Office supplies	1,500.00
Advertising	250.00
Zoning map	10,000.00
Total	$15,875.00

12-31-24 projected balance	$ 4,553.05

CITY OF WYNNE

COURT AUTOMATION FUND

PROPOSED BUDGET 2024

1-1-2024 balance		$ 1,444.02
Revenues:		
Court Costs	$23,000.00	
Total funds available		$24,444.02
Expenditures:		
Internet provider service	$ 1,500.00	
Software support	7,500.00	
Telephone	600.00	
Minor equipment	11,000.00	
Total	$20,600.00	
12-31-24 projected balance		$ 3,844.02

CITY OF WYNNE

MOSQUITO CONTROL

PROPOSED BUDGET 2024

1-1-2024 balance		$ 79,924.99
Revenues:		
Mosquito control fees	$139,500.00	
Total funds available		$219,424.99
Expenditures:		
Vector Disease Control	$138,900.00	
Vehicle Insurance	700.00	
	$139,600.00	
12-31-24 projected balance		$ 79,824.99

CITY OF WYNNE

Wynne Police Equipment Fund Budget

Proposed Budget 2024

1-1-2024 Balance	$9593.98
Revenues:	
Services, eviction notices	+ $800.00
Total:	$10,393.98
Expenditures:	
Equipment	-$2,500.00
Total Funds Available End of Year	$7,893.98



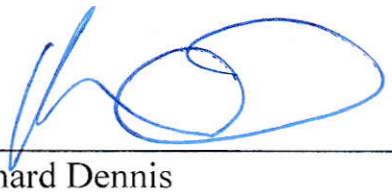
Chief Richard Dennis

CITY OF WYNNE

Wynne Police Dare Fund

Proposed Budget 2024

1-1-2024 Balance		$6,946.67
Revenues:		
Forfeitures	$0	
Total Funds Available		$6,946.67
Expenditures:		
Supplies	$2,000.00	
	Total:	$4,946.67



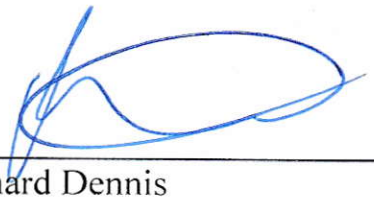
Chief Richard Dennis

CITY OF WYNNE

Wynne Police Drug Fund

Proposed Budget 2024

1-1-2024 Balance			$1,860.08
Revenues:			
Forfeitures	$0.00		
Total Funds Available			$1,860.08
Expenditures:			
Equipment	$1,000.00		
Total:	$1,000.00		
		Total:	$ 860.08



Chief Richard Dennis

CITY OF WYNNE

WYNNE FIRE DEPARTMENT ACT 833 FUNDS

PROPOSED BUDGET 2024

1-1-2024 balance		$120,280.08
Revenues:		
State of Arkansas	$72,000.00	
Donation	50,000.00	
Interest	1,200.00	
Total	$123,200.00	
Total funds available		$243,480.08
Expenditures:		
Special Projects-Wegert	$50,000.00	
Minor equipment	25,000.00	
Loan Payment	35,000.00	
Total	$110,000.00	
12-31-24 projected balance		$133,480.08

CITY OF WYNNE

City of Wynne Tree Board

Proposed Budget 2024

1-1-2024 balance		$11,274.60
Revenues:		
City of Wynne General Fund – Fund Transfer		5,000.00
Total funds available		$16,274.60
Expenditures:		
Tree Removal	$6,000.00	
Tree purchases	1,000.00	
Miscellaneous	500.00	
Total	$7,500.00	
12-31-24 projected balance		$ 8,774.60

CITY OF WYNNE

AMERICAN RESCUE PLAN FUND

PROPOSED BUDGET 2024

1-1-2024 balance		$ 430,965.84
Revenues:		
Interest	$ 5,000.00	
Total funds available		$ 435,965.84
Expenditures:		
Fire Truck	$390,624.00	
Miscellaneous	45,341.84	
	$435,965.84	
12-31-2024 projected balance		$ 0.00

Meyer & Ward, CPAS
P.O. Box 1045
Wynne, AR 72396

February 5, 2024

To Mayor & Council
City of Wynne AR Federal Awards
Wynne, AR 72396

We are pleased to confirm our understanding of the services we are to provide for City of Wynne AR Federal Awards for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, including the disclosures, which collectively comprise the basic financial statements, of City of Wynne AR Federal Awards as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Wynne AR Federal Awards 's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. You have elected to omit such information
We have also been engaged to report on supplementary information other than RSI that accompanies City of Wynne AR Federal Awards financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, , and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Significant risks include management override of controls,
2. Revenue recognition.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Wynne AR Federal Awards' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.
The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Wynne AR Federal Awards' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Wynne AR Federal Awards compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Wynne AR Federal Awards in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual,

available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the city council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Meyer & Ward, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Meyer & Ward, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Hoda Ward is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately March 1, 2024

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $ 7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be

encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Mayor and Council of City of Wynne, AR. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to [Name of Governmental Unit] and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Meyer & Ward

Meyer & Ward, CPAS

RESPONSE:

This letter correctly sets forth the understanding of the City of Wynne,

Management signature: _____

Title: Mayor

Date: February 7, 2024

General Fund
Balance Sheets
5 Year Comparative
1/31/2024

		Book Value Jan 2024 Actual	Book Value Jan 2023 Actual	Book Value Jan 2022 Actual	Book Value Jan 2021 Actual	Book Value Jan 2020 Actual
Assets						
Current Assets						
Cash						
	Cross Bank CD	756,343.14		340,926.16	337,220.50	
	Evolve Bank & Trust CD					322,720.72
	First Financial Bank C/D	502,335.62				
	General Fund Bank AC	1,272,546.87	565,994.10	829,470.90	489,444.20	339,604.03
	Partners Bank CD		858,301.40			
	Total Current Assets	**$2,531,225.63**	**$1,424,295.50**	**$1,170,397.06**	**$826,664.70**	**$662,324.75**
	Total Assets	**$2,531,225.63**	**$1,424,295.50**	**$1,170,397.06**	**$826,664.70**	**$662,324.75**
Liabilities						
Current Liabilities						
Payroll Liabilities						
	AR Employment Security	482.46	626.97	537.34	849.70	1,243.99
	State Income Tax Garnish			480.93		
	Ark Sales Tax	319.57	712.32		13.84	
	Total Current Liabilities	**$802.03**	**$1,339.29**	**$1,018.27**	**$863.54**	**$1,243.99**
	Total Liabilities	**$802.03**	**$1,339.29**	**$1,018.27**	**$863.54**	**$1,243.99**
Fund Balance						
Suplus Carryover						
	Current Net Income	138,409.62	(18,022.95)	63,987.96	(43,382.83)	(127,453.40)
	General Fund Balance	2,392,013.98	1,440,979.16	1,105,390.83	869,183.99	788,534.16
	Total Fund Balance	**$2,530,423.60**	**$1,422,956.21**	**$1,169,378.79**	**$825,801.16**	**$661,080.76**
	Total Liabilities and Equity	**$2,531,225.63**	**$1,424,295.50**	**$1,170,397.06**	**$826,664.70**	**$662,324.75**

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
00-General Revenues						
	Federal Grant	10,723.75	10,723.75		(10,723.75)	
	Grant	0.00	0.00	125,000.00	125,000.00	
	Pension/Pol,Fire,Court	1,181.04	1,181.04		(1,181.04)	
051	State Turnbacks	0.00	0.00	125,000.00	125,000.00	
052	General & Property Tax	67,660.43	67,660.43	510,000.00	442,339.57	13.3%
055	Entergy Corp	0.00	0.00	325,000.00	325,000.00	
056	CenterPoint Energy	0.00	0.00	4,600.00	4,600.00	
057	SBC	0.00	0.00	3,500.00	3,500.00	
058	Woodruff Electric	12,078.17	12,078.17	59,000.00	46,921.83	20.5%
059	Wynne Cable TV	0.00	0.00	12,000.00	12,000.00	
060	Wynne Water Utilities	0.00	0.00	12,000.00	12,000.00	
061	Ritter Communications	166.81	166.81	1,200.00	1,033.19	13.9%
064	Privilege Tax	150.00	150.00	50,000.00	49,850.00	0.3%
066	Building Permits	4,593.27	4,593.27	40,000.00	35,406.73	11.5%
069	Intox Detection Fees	44.47	44.47	500.00	455.53	8.9%
070	Municipal Court Fines	12,378.76	12,378.76	165,000.00	152,621.24	7.5%
071	Court Fees	692.64	692.64	7,900.00	7,207.36	8.8%
072	DWI Funds	608.52	608.52	7,000.00	6,391.48	8.7%
073	Small Claims	491.64	491.64	4,500.00	4,008.36	10.9%
074	City Sales Tax	79,255.86	79,255.86	819,000.00	739,744.14	9.7%
074A	City Sales Tax-Police & Fire	37,725.79	37,725.79	389,850.00	352,124.21	9.7%
074B	City Sales Tax-City Projects	33,966.80	33,966.80	351,000.00	317,033.20	9.7%
075	General Sales Tax	16,809.44	16,809.44	124,700.00	107,890.56	13.5%
076	Local Option Sales Tax	141,322.71	141,322.71	1,400,000.00	1,258,677.29	10.1%
077	Mueller Industries	0.00	0.00	50,000.00	50,000.00	
081	Sanitation-Class 3 & 4	3,043.50	3,043.50	75,000.00	71,956.50	4.1%
083	Sanitation Fees	142,101.99	142,101.99	1,680,000.00	1,537,898.01	8.5%
090	Fire Department	0.00	0.00	7,500.00	7,500.00	
091	Police Department	13,484.23	13,484.23	45,000.00	31,515.77	30.0%
092	Interest on Investments	7,109.86	7,109.86	4,000.00	(3,109.86)	177.7%
093	Sales of Equipment	2,520.00	2,520.00		(2,520.00)	
094	District Court	1,644.25	1,644.25	63,250.00	61,605.75	2.6%
094A	Misc Income	0.00	0.00	1,000.00	1,000.00	
095	School Resource Officer	47,319.57	47,319.57	190,000.00	142,680.43	24.9%
	00-General Revenues Totals	**$637,073.50**	**$637,073.50**	**$6,652,500.00**	**$6,015,426.50**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
01-Mayor						
101	Salaries	5,455.90	5,455.90	70,930.00	65,474.10	7.7%
105	Insurance	508.93	508.93	6,225.00	5,716.07	8.2%
107A	Social Security	338.16	338.16	4,400.00	4,061.84	7.7%
107B	Medicare	79.08	79.08	1,030.00	950.92	7.7%
110	Pension	966.44	966.44	12,570.00	11,603.56	7.7%
117	Office Supplies	180.62	180.62	1,800.00	1,619.38	10.0%
135	Minor Equipment	0.00	0.00	1,000.00	1,000.00	
180	Travel & Business	0.00	0.00	4,000.00	4,000.00	
	01-Mayor Totals	**$7,529.13**	**$7,529.13**	**$101,955.00**	**$94,425.87**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
02-City Council						
101	Salaries	5,279.00	5,279.00	63,350.00	58,071.00	8.3%
105	Insurance	3,862.51	3,862.51	61,875.00	58,012.49	6.2%
107A	Social Security	327.30	327.30	3,950.00	3,622.70	8.3%
107B	Medicare	76.50	76.50	950.00	873.50	8.1%
	02-City Council Totals	**$9,545.31**	**$9,545.31**	**$130,125.00**	**$120,579.69**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
03-City Clerk						
101	Salaries	527.90	527.90	6,335.00	5,807.10	8.3%
105	Insurance	508.93	508.93	6,225.00	5,716.07	8.2%
107A	Social Security	32.73	32.73	400.00	367.27	8.2%
107B	Medicare	7.65	7.65	100.00	92.35	7.7%
110	Pension	94.07	94.07	1,150.00	1,055.93	8.2%
117	Office Supplies	144.13	144.13	2,500.00	2,355.87	5.8%
119	Utilities	156.14	156.14	4,000.00	3,843.86	3.9%
120	Telephone	200.08	200.08	3,000.00	2,799.92	6.7%
124	Advertising	0.00	0.00	3,000.00	3,000.00	
	03-City Clerk Totals	**$1,671.63**	**$1,671.63**	**$26,710.00**	**$25,038.37**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
04-Finance Dept						
101	Salaries	4,881.03	4,881.03	62,850.00	57,968.97	7.8%
103	Unemployment Comp	10.14	10.14	150.00	139.86	6.8%
105	Insurance	608.93	608.93	12,300.00	11,691.07	5.0%
107A	Social Security	300.70	300.70	3,900.00	3,599.30	7.7%
107B	Medicare	70.32	70.32	925.00	854.68	7.6%
110	Pension	655.40	655.40	8,525.00	7,869.60	7.7%
117	Office Supplies	0.00	0.00	750.00	750.00	
135	Minor Equipment	715.00	715.00	3,500.00	2,785.00	20.4%
	04-Finance Dept Totals	**$7,241.52**	**$7,241.52**	**$92,900.00**	**$85,658.48**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
05-Legal Dept						
101	Salaries	3,547.49	3,547.49	42,570.00	39,022.51	8.3%
105	Insurance	0.00	0.00	6,225.00	6,225.00	
107A	Social Security	219.94	219.94	2,650.00	2,430.06	8.3%
107B	Medicare	51.44	51.44	625.00	573.56	8.2%
110	Pension	632.17	632.17	7,600.00	6,967.83	8.3%
180	Travel & Business	0.00	0.00	600.00	600.00	
	05-Legal Dept Totals	**$4,451.04**	**$4,451.04**	**$60,270.00**	**$55,818.96**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
06-General Administration						
105	Insurance	3,999.45	3,999.45	56,125.00	52,125.55	7.1%
108	Workers Comp	37,742.43	37,742.43	54,500.00	16,757.57	69.3%
110	Pension	2,598.75	2,598.75	31,200.00	28,601.25	8.3%
111	Fire Insurance	9,673.49	9,673.49	7,500.00	(2,173.49)	129.0%
113	Contract Labor	360.00	360.00	6,240.00	5,880.00	5.8%
116	Publications & Dues	13,299.10	13,299.10	15,000.00	1,700.90	88.7%
123	Election Fees	0.00	0.00	7,000.00	7,000.00	
125	Information Technology	0.00	0.00	16,900.00	16,900.00	
139	Building & Grounds	193.53	193.53	10,000.00	9,806.47	1.9%
181	Travel & Training	940.95	940.95	14,000.00	13,059.05	6.7%
194	Contracted Aid	0.00	0.00	14,500.00	14,500.00	
195	Misc Expense	0.00	0.00	25,000.00	25,000.00	
199	Economic Development	79,255.86	79,255.86	819,000.00	739,744.14	9.7%
06-General Administration Totals		**$148,063.56**	**$148,063.56**	**$1,076,965.00**	**$928,901.44**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
07-Police Dept						
101	Salaries	98,381.60	98,381.60	1,306,300.00	1,207,918.40	7.5%
102	Shared Salaries	0.00	0.00	32,000.00	32,000.00	
103	Unemployment Comp	221.36	221.36	3,750.00	3,528.64	5.9%
105	Insurance	11,705.39	11,705.39	165,175.00	153,469.61	7.1%
107A	Social Security	6,072.75	6,072.75	81,000.00	74,927.25	7.5%
107B	Medicare	1,420.22	1,420.22	18,950.00	17,529.78	7.5%
110	Pension	22,451.80	22,451.80	302,525.00	280,073.20	7.4%
115	Uniform Allowance	0.00	0.00	22,500.00	22,500.00	
117	Office Supplies	528.18	528.18	40,000.00	39,471.82	1.3%
119	Utilities	156.15	156.15	4,000.00	3,843.85	3.9%
120	Telephone	1,483.29	1,483.29	17,300.00	15,816.71	8.6%
131	Equipment Repairs	0.00	0.00	30,000.00	30,000.00	
133	Vehicle Insurance	0.00	0.00	6,500.00	6,500.00	
134	Radio Maintenance	0.00	0.00	2,500.00	2,500.00	
135	Minor Equipment	1,020.00	1,020.00	30,000.00	28,980.00	3.4%
136	Capital Outlay	0.00	0.00	155,000.00	155,000.00	
151	Gas & Oil	0.00	0.00	74,000.00	74,000.00	
160	Tires & Tubes	0.00	0.00	5,000.00	5,000.00	
181	Travel & Training	1,117.30	1,117.30	9,250.00	8,132.70	12.1%
187	Jail Services	0.00	0.00	54,500.00	54,500.00	
190	Animal Board	1,011.94	1,011.94	20,000.00	18,988.06	5.1%
	07-Police Dept Totals	**$145,569.98**	**$145,569.98**	**$2,380,250.00**	**$2,234,680.02**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
08-Fire Dept						
101	Salaries	37,351.78	37,351.78	589,325.00	551,973.22	6.3%
102	Shared Salaries	0.00	0.00	25,600.00	25,600.00	
103	Unemployment Comp	84.05	84.05	1,350.00	1,265.95	6.2%
104	Unsworn Personnel	3,769.80	3,769.80	66,350.00	62,580.20	5.7%
105	Insurance	4,463.07	4,463.07	67,260.00	62,796.93	6.6%
107B	Medicare	589.68	589.68	9,450.00	8,860.32	6.2%
110	Pension	10,978.43	10,978.43	165,425.00	154,446.57	6.6%
111	Fire Insurance	8,757.60	8,757.60	7,425.00	(1,332.60)	117.9%
115	Uniform Allowance	302.00	302.00	23,100.00	22,798.00	1.3%
117	Office Supplies	43.97	43.97	13,000.00	12,956.03	0.3%
119	Utilities	1,089.34	1,089.34	21,000.00	19,910.66	5.2%
120	Telephone	859.37	859.37	10,800.00	9,940.63	8.0%
131	Equipment Repairs	1,867.00	1,867.00	30,000.00	28,133.00	6.2%
132	Early Warning System	0.00	0.00	5,000.00	5,000.00	
133	Vehicle Insurance	0.00	0.00	10,000.00	10,000.00	
136	Capital Outlay	0.00	0.00	60,000.00	60,000.00	
139	Building & Grounds	248.84	248.84	50,000.00	49,751.16	0.5%
151	Gas & Oil	0.00	0.00	18,000.00	18,000.00	
181	Travel & Training	197.70	197.70	12,000.00	11,802.30	1.6%
	08-Fire Dept Totals	**$70,602.63**	**$70,602.63**	**$1,185,085.00**	**$1,114,482.37**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
09-Human Resources/Grant Admin						
101	Salaries	5,011.52	5,011.52	65,150.00	60,138.48	7.7%
103	Unemployment Comp	11.28	11.28	150.00	138.72	7.5%
105	Insurance	0.00	0.00	6,225.00	6,225.00	
107A	Social Security	310.72	310.72	4,050.00	3,739.28	7.7%
107B	Medicare	72.66	72.66	950.00	877.34	7.6%
110	Pension	767.76	767.76	10,000.00	9,232.24	7.7%
117	Office Supplies	0.00	0.00	2,000.00	2,000.00	
09-Human Resources/Grant Admin Totals		**$6,173.94**	**$6,173.94**	**$88,525.00**	**$82,351.06**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
10-Planning Comm & Inspection						
114	Act 474 Const Indus Educ	0.00	0.00	1,200.00	1,200.00	
117	Office Supplies	0.00	0.00	2,500.00	2,500.00	
181	Travel & Training	0.00	0.00	1,200.00	1,200.00	
191	Fund Transfer	0.00	0.00	4,125.00	4,125.00	
10-Planning Comm & Inspection Totals		**$0.00**	**$0.00**	**$9,025.00**	**$9,025.00**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
12-Sanitation Dept						
101	Salaries	24,326.81	24,326.81	340,250.00	315,923.19	7.1%
103	Unemployment Comp	54.78	54.78	1,200.00	1,145.22	4.6%
105	Insurance	3,817.04	3,817.04	48,950.00	45,132.96	7.8%
107A	Social Security	1,505.26	1,505.26	21,100.00	19,594.74	7.1%
107B	Medicare	352.11	352.11	4,950.00	4,597.89	7.1%
110	Pension	3,726.97	3,726.97	52,200.00	48,473.03	7.1%
111	Fire Insurance	2,882.23	2,882.23	2,100.00	(782.23)	137.2%
113	Contract Labor	210.00	210.00	1,820.00	1,610.00	11.5%
115	Uniform Allowance	0.00	0.00	9,500.00	9,500.00	
117	Office Supplies	21.99	21.99	4,800.00	4,778.01	0.5%
119	Utilities	207.84	207.84	5,000.00	4,792.16	4.2%
120	Telephone	169.42	169.42	4,000.00	3,830.58	4.2%
131	Equipment Repairs	0.00	0.00	17,000.00	17,000.00	
133	Vehicle Insurance	0.00	0.00	8,200.00	8,200.00	
136	Capital Outlay	14,965.00	14,965.00	40,000.00	25,035.00	37.4%
137	Debt Service Exp. - Capit.	17,784.05	17,784.05	270,000.00	252,215.95	6.6%
139	Building & Grounds	750.00	750.00	10,000.00	9,250.00	7.5%
150	Chemicals	0.00	0.00	1,000.00	1,000.00	
151	Gas & Oil	0.00	0.00	150,000.00	150,000.00	
160	Tires & Tubes	0.00	0.00	18,000.00	18,000.00	
181	Travel & Training	76.90	76.90	2,000.00	1,923.10	3.8%
192	Disposal, Class 3 & 4	3,326.10	3,326.10	110,000.00	106,673.90	3.0%
193	Disposal, Solid Waste	10,177.75	10,177.75	240,000.00	229,822.25	4.2%
	12-Sanitation Dept Totals	**$84,354.25**	**$84,354.25**	**$1,362,070.00**	**$1,277,715.75**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
14-Parks & Recreation Dept						
191	Fund Transfer	0.00	0.00	100,000.00	100,000.00	
14-Parks & Recreation Dept Totals		**$0.00**	**$0.00**	**$100,000.00**	**$100,000.00**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Expenses						
15-District Court						
101	Salaries	7,849.60	7,849.60	102,475.00	94,625.40	7.7%
102	Shared Salaries	2,027.08	2,027.08	24,325.00	22,297.92	8.3%
103	Unemployment Comp	17.66	17.66	450.00	432.34	3.9%
105	Insurance	1,526.79	1,526.79	18,350.00	16,823.21	8.3%
107A	Social Security	486.66	486.66	6,375.00	5,888.34	7.6%
107B	Medicare	113.82	113.82	1,500.00	1,386.18	7.6%
110	Pension	1,202.56	1,202.56	15,700.00	14,497.44	7.7%
117	Office Supplies	94.11	94.11	11,100.00	11,005.89	0.8%
120	Telephone	142.61	142.61	1,800.00	1,657.39	7.9%
181	Travel & Training	0.00	0.00	2,000.00	2,000.00	
	15-District Court Totals	**$13,460.89**	**$13,460.89**	**$184,075.00**	**$170,614.11**	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Fund Balances						
	Beginning Fund Balance	2,392,013.98	2,392,013.98		0.00	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Fund Balances						
	Net Change in Fund Balance	138,409.62	138,409.62	(145,455.00)	0.00	

General Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Fund Balances						
	Ending Fund Balance	2,530,423.60	2,530,423.60		0.00	

Street Fund
Balance Sheets
5 Year Comparative
1/31/2024

	Book Value Jan 2024 Actual	Book Value Jan 2023 Actual	Book Value Jan 2022 Actual	Book Value Jan 2021 Actual	Book Value Jan 2020 Actual
Assets					
Current Assets					
Cash					
Cross Bank CD			475,398.88	469,911.26	460,097.94
Partners Bank CD		303,754.24			
Street Fund Bank A/C	358,556.62	238,844.42	152,340.06	267,506.02	356,439.59
Total Current Assets	**$358,556.62**	**$542,598.66**	**$627,738.94**	**$737,417.28**	**$816,537.53**
Total Assets	**$358,556.62**	**$542,598.66**	**$627,738.94**	**$737,417.28**	**$816,537.53**
Fund Balance					
Suplus Carryover					
Current Net Income	28,640.14	13,445.29	21,109.29	5,658.44	51,867.09
Street Fund Balance	329,916.48	529,153.37	606,629.65	731,758.84	764,670.44
Total Fund Balance	**$358,556.62**	**$542,598.66**	**$627,738.94**	**$737,417.28**	**$816,537.53**
Total Liabilities and Equity	**$358,556.62**	**$542,598.66**	**$627,738.94**	**$737,417.28**	**$816,537.53**

City of Wynne-Street Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
051	State Turnbacks	57,655.85	57,655.85	705,100.00	647,444.15	8.2%
056	Street Cutting	0.00	0.00	500.00	500.00	
074	City Sales Tax	18,885.53	18,885.53	194,925.00	176,039.47	9.7%
092	Interest on Investments	465.83	465.83		(465.83)	
CRT	County Road Tax	20,297.02	20,297.02	145,000.00	124,702.98	14.0%
	Revenue	**$97,304.23**	**$97,304.23**	**$1,045,525.00**	**$948,220.77**	
	Gross Profit	**$97,304.23**	**$97,304.23**	**$1,045,525.00**	**$0.00**	
Expenses						
101	Salaries	24,326.80	24,326.80	340,250.00	315,923.20	7.1%
103	Unemployment Comp	54.69	54.69	1,200.00	1,145.31	4.6%
105	Insurance	3,816.91	3,816.91	48,950.00	45,133.09	7.8%
107A	Social Security	1,505.17	1,505.17	21,100.00	19,594.83	7.1%
107B	Medicare	351.96	351.96	4,950.00	4,598.04	7.1%
108	Workers Comp	6,095.78	6,095.78	7,750.00	1,654.22	78.7%
110	Pension	3,726.80	3,726.80	52,200.00	48,473.20	7.1%
111	Fire Insurance	3,120.88	3,120.88	2,100.00	(1,020.88)	148.6%
113	Contract Labor	0.00	0.00	1,820.00	1,820.00	
115	Uniform Allowance	0.00	0.00	9,500.00	9,500.00	
116	Publications & Dues	13,299.10	13,299.10	13,975.00	675.90	95.2%
117	Office Supplies	21.99	21.99	4,800.00	4,778.01	0.5%
119	Utilities	207.84	207.84	5,000.00	4,792.16	4.2%
120	Telephone	169.40	169.40	4,000.00	3,830.60	4.2%
131	Equipment Repairs	450.00	450.00	20,000.00	19,550.00	2.3%
133	Vehicle Insurance	0.00	0.00	11,000.00	11,000.00	
136	Capital Outlay	0.00	0.00	100,000.00	100,000.00	
137	Debt Service Exp. - Capit.	11,439.87	11,439.87	220,000.00	208,560.13	5.2%
139	Building & Grounds	0.00	0.00	5,000.00	5,000.00	
140	Traffic Control Maintenance	0.00	0.00	12,000.00	12,000.00	
142	Street Lights	0.00	0.00	116,100.00	116,100.00	
151	Gas & Oil	0.00	0.00	55,000.00	55,000.00	
154	Supplies	0.00	0.00	300,000.00	300,000.00	
160	Tires & Tubes	0.00	0.00	6,000.00	6,000.00	
181	Travel & Training	76.90	76.90	2,000.00	1,923.10	3.8%
199	City Sales Tax Projects	0.00	0.00	75,000.00	75,000.00	
	Expenses	**$68,664.09**	**$68,664.09**	**$1,439,695.00**	**$1,371,030.91**	
	Revenue Less Expenditures	**$28,640.14**	**$28,640.14**	**($394,170.00)**	**$0.00**	
	Net Change in Fund Balance	**$28,640.14**	**$28,640.14**	**($394,170.00)**	**$0.00**	
Fund Balances						
	Beginning Fund Balance	329,916.48	329,916.48		0.00	
	Net Change in Fund Balance	28,640.14	28,640.14	(394,170.00)	0.00	
	Ending Fund Balance	358,556.62	358,556.62		0.00	

Parks & Recreation
Balance Sheets
5 Year Comparative
1/31/2024

	Book Value Jan 2024 Actual	Book Value Jan 2023 Actual	Book Value Jan 2022 Actual	Book Value Jan 2021 Actual	Book Value Jan 2020 Actual
Assets					
Current Assets					
Cash					
Cross Bank CD	504,228.76				
Cross Bank checking	330,058.80				
First National Bank of EA	6,708.32	147,759.44	193,497.12	242,937.84	
Park & Rec Capital Improvement					203,428.99
Parks & Recreation Operating A		183,028.64	179,462.21	128,760.90	32,766.27
Partners Bank CD		226,458.40			
Petty Cash	1,000.00	1,000.00	1,000.00	500.00	
Total Current Assets	**$841,995.88**	**$558,246.48**	**$373,959.33**	**$372,198.74**	**$236,195.26**
Total Assets	**$841,995.88**	**$558,246.48**	**$373,959.33**	**$372,198.74**	**$236,195.26**
Fund Balance					
Suplus Carryover					
Current Net Income	(78,826.34)	16,805.76	16,869.21	16,670.24	11,126.78
Parks & Recreation Fund Bal.	920,822.22	541,440.72	357,090.12	355,528.50	225,068.48
Total Fund Balance	**$841,995.88**	**$558,246.48**	**$373,959.33**	**$372,198.74**	**$236,195.26**
Total Liabilities and Equity	**$841,995.88**	**$558,246.48**	**$373,959.33**	**$372,198.74**	**$236,195.26**

City of Wynne- Park & Rec Fund

Statement of Revenue and Expenditures

		Current Period Jan 2024 Jan 2024 Actual	Year-To-Date Jan 2024 Jan 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures						
Revenue						
	Concessions	0.00	0.00	85,000.00	85,000.00	
	Donations	9,000.00	9,000.00	13,500.00	4,500.00	66.7%
	Grant	0.00	0.00	125,000.00	125,000.00	
	Rental-Field/Park	575.00	575.00	100,000.00	99,425.00	0.6%
	Saddle Club	0.00	0.00	1,200.00	1,200.00	
074	City Sales Tax	56,611.32	56,611.32	585,000.00	528,388.68	9.7%
092	Interest on Investments	2,472.43	2,472.43	500.00	(1,972.43)	494.5%
FT	Fund Transfer	0.00	0.00	100,000.00	100,000.00	
	Revenue	**$68,658.75**	**$68,658.75**	**$1,010,200.00**	**$941,541.25**	
	Gross Profit	**$68,658.75**	**$68,658.75**	**$1,010,200.00**	**$0.00**	
Expenses						
101	Salaries	12,651.52	12,651.52	224,400.00	211,748.48	5.6%
103	Unemployment Comp	28.50	28.50	900.00	871.50	3.2%
105	Insurance	2,035.72	2,035.72	30,650.00	28,614.28	6.6%
107A	Social Security	784.40	784.40	13,925.00	13,140.60	5.6%
107B	Medicare	183.44	183.44	3,275.00	3,091.56	5.6%
108	Workers Comp	2,917.79	2,917.79	3,250.00	332.21	89.8%
110	Pension	1,938.20	1,938.20	30,900.00	28,961.80	6.3%
111	Fire Insurance	11,395.84	11,395.84	11,000.00	(395.84)	103.6%
113	Contract Labor	0.00	0.00	12,800.00	12,800.00	
117	Office Supplies	169.04	169.04	5,000.00	4,830.96	3.4%
119	Utilities	1,882.67	1,882.67	50,000.00	48,117.33	3.8%
120	Telephone	394.87	394.87	7,500.00	7,105.13	5.3%
131	Equipment Repairs	2,459.87	2,459.87	10,000.00	7,540.13	24.6%
133	Vehicle Insurance	0.00	0.00	3,500.00	3,500.00	
136	Capital Outlay	0.00	0.00	77,500.00	77,500.00	
137	Debt Service Exp. - Capit.	0.00	0.00	95,500.00	95,500.00	
138	Capital Improvement	108,000.00	108,000.00	200,000.00	92,000.00	54.0%
139	Building & Grounds	143.23	143.23	80,000.00	79,856.77	0.2%
151	Gas & Oil	0.00	0.00	13,000.00	13,000.00	
154	Supplies	0.00	0.00	48,000.00	48,000.00	
194	Contracted Aid	2,500.00	2,500.00	30,000.00	27,500.00	8.3%
	Expenses	**$147,485.09**	**$147,485.09**	**$951,100.00**	**$803,614.91**	
	Revenue Less Expenditures	**($78,826.34)**	**($78,826.34)**	**$59,100.00**	**$0.00**	
	Net Change in Fund Balance	**($78,826.34)**	**($78,826.34)**	**$59,100.00**	**$0.00**	

WYNNE WATER UTILITIES
Balance Sheet
As of December 31, 2023 and 2022

Assets

	2023	2022
Current Assets		
WATER DEPRECIATION- CCB	$ 491,285.57	$ 0.00
CASH CHANGE FUND	400.00	400.00
PETTY CASH	99.98	99.98
REVENUE/COLLECTION ACCOUNT- CCB	15,928.53	14,260.38
WATER OPERATION -FIRST NAT	(3,122.11)	(3,122.11)
WATER OPERATION - CCB	174,750.79	160,597.10
WATER CERTIFICATE OF DEP	496,365.76	496,365.76
UTILITY DEPOSIT FUND	31,280.47	40,591.26
Certificate of Deposit - Evolve Bank	170,177.53	170,177.53
WATER REV. BOND CONST FUND	1,095,311.89	1,966,290.09
SEWER OPERATIONS	113,170.54	127,658.56
CASH TRANSFERS	231,163.68	231,163.68
WATER DEPRECIATION- CCB	87,692.12	39,562.90
ACCOUNTS RECEIVABLE -SERVICE	146,318.95	525,932.23
ALLOW FOR UNCOLLECT.	(74,207.74)	(67,007.74)
PREPAID SUPPLIES	105,282.94	105,282.94
PREPAID INSURANCE	97,346.35	66,831.93
PREPAID LEGAL	5,567.28	8,402.83
SEWER REVENUE BOND CONST	668,219.59	1,233,325.12
WATER AND SEWER CONSTR FUND	1,344.17	1,387.80
SEWER DEPRN ACCT- CROSS CO	342,847.04	298,820.75
2000 SEWER CONSTRUCTION	2,693.34	2,674.57
CCB-2003 WATER PLANT CONS	303.67	303.67
Deferred Outlows - GASB	184,897.33	184,897.33
SEWER BOND EXPENSE - UNAMORTZ	284,159.30	284,159.30
Total Current Assets	4,669,276.97	5,889,055.86
Property and Equipment		
LAND- WATER SYSTEM	(40,840.86)	28,253.64
LAND - SEWER SYSTEM	213,558.81	212,636.81
WATER PLANT	19,075,812.90	19,075,812.90
SEWER PLANT	13,780,093.77	14,280,093.77
TRANSPORTATION EQUIPMENT	1,085,776.98	1,111,834.52
OFFICE EQUIPMENT	166,661.78	166,661.78
CONSTR IN PROGRESS - WATER	1,933,047.88	1,041,400.12
CONSTR IN PROGRESS - SEWER	1,600,309.08	368,455.79
ACCUM DEPR - WATER PLANT	(9,724,709.18)	(9,220,709.18)
ACCUM DEPR SEWER PLANT	(7,380,287.00)	(7,200,287.00)
ACCUM DEPR -TRANS EQUIP	(735,128.61)	(735,128.61)
ACCUM DEPR -OFFICE EQUIP	(504,123.02)	(432,123.02)
Net Property and Equipment	19,470,172.53	18,696,901.52
Total Assets	$ 24,139,449.50	$ 24,585,957.38

WYNNE WATER UTILITIES
Balance Sheet
As of December 31, 2023 and 2022

Liabilities and Stockholders' Equity

	2023	2022
Current Liabilities		
VOUCHERS PAYABLE	$ 42,997.42	$ 68,404.22
FEDERAL WITHHOLDING TAX	(264.36)	(264.36)
FICA TAX PAYABLE	229.50	229.50
ARKANSAS WITHHOLDING TAX	(6.60)	(6.60)
ARKANSAS ESD	8,954.55	8,974.75
ARK SALES TAX PAYABLE	60,594.55	42,953.96
ACCRUED EXPENSES	6,598.86	(4,270.14)
DUE TO CITY - GARBAGE	214,096.04	147,717.42
DUE TO CITY - MOSQUITO	17,027.98	28,504.23
FSDWA	(1,273.37)	(1,378.97)
CURRENT PORTION -WATER BONDS	684,969.00	684,969.00
ACCRUED BOND INTEREST PAYABLE	881,424.35	599,417.35
CUSTOMER DEPOSITS	260,795.23	263,012.78
UNCLAIMED CUSTOMER DEPOSITS	9,012.96	9,012.96
Total Current Liabilities	2,185,156.11	1,847,276.10
Long-Term Liabilities		
NOTE PAYABLE ADEQ	1,343,715.78	1,343,715.78
NOTE PAYABLE-ADFA/ WATER	(912,529.15)	(279,403.47)
Contra Current Portion Notes Payable- adfa	(684,969.00)	(684,969.00)
Net Pension Liability	899,597.00	899,597.00
deferred inflow	112,540.00	112,540.00
NOTES PAYABLE - CCB -2022 BOND ISSUE	5,990,025.87	6,368,498.81
Total Long-Term Liabilities	6,748,380.50	7,759,979.12
Total Liabilities	8,933,536.61	9,607,255.22
Stockholders' Equity		
Other Equity	14,978,702.16	14,825,235.55
Retained Earnings	227,210.73	153,466.61
Total Stockholders' Equity	15,205,912.89	14,978,702.16
Total Liabilities and Stockholders' Equity	$ 24,139,449.50	$ 24,585,957.38

WYNNE WATER UTILITIES
Income Statement
Most Recent 12 Months

	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	Total
Sales													
SALES-WATER	$ 145,191.93	$ 129,771.90	$ 117,843.86	$ 121,731.89	$ 121,494.25	$ 134,623.07	$ 144,678.65	$ 149,305.49	$ 152,374.81	$ 135,688.03	$ 130,783.22	$ 123,787.60	$1,607,274.70
SALES-SEWER	140,385.03	137,573.85	135,542.06	133,700.92	131,482.49	132,585.48	132,646.27	135,079.58	135,421.42	131,568.22	135,553.86	133,281.54	1,614,820.72
CONNECTIONS	764.86	1,515.54	4,833.79	5,286.74	2,548.75	8,564.58	6,450.25	12,058.54	205.00	4,036.90	150.00	115.00	46,529.95
PENALTIES	2,790.00	3,999.00	3,167.00	3,345.00	3,099.00	3,057.00	2,946.00	3,009.00	2,685.00	3,272.10	3,144.72	2,673.00	37,186.82
DISPATCH FEES	4,400.00	4,125.00	3,625.00	4,250.00	4,200.30	4,275.00	3,775.00	3,250.00	3,100.00	3,800.00	4,425.00	5,875.00	49,100.30
OTHER REVENUES	90.00	45.00	90.00	135.00	15.00	14.02	75.00	75.00	90.00	60.00	150.00	355.00	1,194.02
INTEREST INCOME	4,370.08	3,786.87	4,258.03	4,548.24	4,911.68	4,525.00	4,513.45	4,437.18	3,945.88	3,663.05	3,143.75	3,595.87	49,699.08
COLLECTION FEES - CITY	2,805.21	2,823.49	2,819.73	2,816.94	2,813.34	2,659.06	2,661.05	2,649.19	2,648.78	2,646.08	2,649.55	2,644.67	32,637.09
Total Sales	300,797.11	283,640.65	272,179.47	275,814.73	270,564.81	290,303.21	297,745.67	309,863.98	300,470.89	284,734.38	280,000.10	272,327.68	3,438,442.68
Gross Profit	300,797.11	283,640.65	272,179.47	275,814.73	270,564.81	290,303.21	297,745.67	309,863.98	300,470.89	284,734.38	280,000.10	272,327.68	3,438,442.68
Operating Expenses													
ACCOUNTING AND AUDITING	800.00	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	7,200.00
ADVERTISING	0.00	228.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.16
BAD DEBTS	402.98	2,129.16	17.50	962.71	600.00	396.48	499.19	195.86	525.12	334.46	600.00	561.97	7,225.4
CONTRACT LABOR	0.00	0.00	0.00	0.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00
DEPRECIATION	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	756,000.00
DUES AND SUBSCRIPTIONS	112.70	172.90	143.50	822.70	895.70	462.90	339.50	1,923.14	333.90	342.30	188.30	1,321.00	7,058.5
INSURANCE	3,811.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,795.00	3,165.00	44,926.00
GROUP INSURANCE	8,127.51	8,134.40	8,129.26	8,064.46	8,113.93	8,044.45	8,025.42	8,311.09	8,580.15	8,553.44	8,578.10	8,879.31	99,541.5
INTEREST EXPENSE	22,175.00	22,175.00	22,175.00	22,175.00	23,548.00	23,548.00	23,548.00	23,548.00	23,548.00	23,548.00	23,548.00	23,548.00	277,084.0
LABORATORY FEES	3,445.00	1,225.00	970.00	160.00	1,925.00	805.00	805.00	805.00	2,040.00	0.00	805.00	1,000.00	13,985.0
PERMITS AND FEES	0.00	140.00	35.00	0.00	0.00	0.00	160.00	7,684.00	0.00	243.00	3,053.00	53.00	11,368.0
LEGAL	538.00	538.00	538.00	538.00	538.00	538.00	538.00	538.00	538.00	890.00	538.00	538.00	6,808.0
MISCELLANEOUS	0.00	0.00	0.00	72.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.6
OFFICE SUPPLIES	6,190.98	4,244.14	4,932.92	7,098.26	3,882.99	3,617.90	3,793.95	5,655.83	1,705.87	5,690.47	4,875.66	5,633.63	57,322.6
POSTAGE	1,680.06	1,874.35	1,933.36	1,998.10	1,900.10	1,903.11	1,917.31	2,008.80	2,018.08	2,033.53	0.00	3,919.58	23,186.3
RENTALS	1,617.31	1,573.26	0.00	1,606.26	1,798.26	2,356.26	2,007.83	2,199.83	2,007.83	4,080.78	2,007.83	2,420.83	23,676.2
REPAIR AND MAINTENANCE	5,829.12	7,970.15	216.83	8,658.28	730.73	6,915.24	13,494.93	178.14	6,903.14	1,625.61	2,827.56	2,484.82	57,834.5
RETIREMENT PLAN CONTRIBUTIONS	10,494.34	10,771.72	10,715.27	12,570.06	10,979.33	11,102.26	11,095.98	11,371.08	11,320.21	11,546.75	11,390.19	11,423.81	134,781.0
SALARIES	66,040.90	69,278.22	69,312.09	69,186.78	70,831.86	70,140.82	68,812.56	70,752.75	70,362.02	71,781.46	71,052.56	97,629.20	865,181.2
SALARIES - O.T. AND STANDBY	3,039.70	2,026.21	1,590.44	11,899.84	2,194.12	2,704.23	1,876.40	1,707.78	1,720.58	1,605.46	1,473.43	1,477.61	33,315.8
COMMISSIONERS FEES	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	2,880.0
BANK CHARGES	10.00	111.50	20.00	0.00	30.00	20.00	20.00	203.00	20.00	0.00	45.00	0.00	479.5
OPERATING MAINT AND SUPPLIES	22,087.18	24,338.69	27,485.40	22,270.50	38,146.61	26,902.93	72,066.72	16,101.85	38,280.93	23,903.82	24,461.84	22,369.88	358,416.3
SCHOOLS AND CONFERENCES	354.41	100.00	100.00	195.00	75.00	450.00	171.07	285.00	125.00	0.00	825.00	0.00	2,680.4
PAYROLL TAXES	5,473.57	5,590.25	5,450.22	6,196.36	5,577.96	5,564.09	5,400.87	5,540.61	5,510.01	5,611.38	5,542.92	7,573.10	69,031.3
CITY FRANCHISE TAX	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.0
TRAVEL EXPENSE	560.00	10.50	0.00	0.00	866.02	29.27	105.90	0.00	106.38	698.76	877.25	0.00	3,254.0

Income Statement
Most Recent 12 Months

	01/31/23	02/28/23	03/31/23	04/30/23	05/31/23	06/30/23	07/31/23	08/31/23	09/30/23	10/31/23	11/30/23	12/31/23	Total
MANAGERS EXPENSE ACCT	0.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	560.00	6,160.00
TELEPHONE	2,453.76	3,582.24	2,259.00	2,634.49	2,853.08	2,147.22	2,481.43	2,117.99	777.01	2,140.32	1,665.94	3,634.06	28,746.54
TRUCK EXPENSE-FUEL-OIL REPAIR	5,121.04	3,986.74	5,942.32	7,815.70	5,065.83	7,140.46	6,967.47	11,223.88	6,529.12	7,940.84	4,714.00	6,048.19	78,495.59
TRUCK EXPENSE -REPAIRS	2,444.68	0.00	641.04	0.00	0.00	3,604.46	90.16	2,181.90	2,638.36	2,542.28	659.07	0.00	14,801.95
HEAT, LIGHT, AND POWER	33,105.98	29,303.24	27,316.48	5,321.44	19,136.64	11,850.70	10,620.09	11,852.55	14,368.04	12,864.78	13,360.65	18,255.40	207,355.99
Total Operating Expenses	270,155.22	268,098.83	258,518.63	258,841.59	268,419.16	258,838.78	309,832.78	254,981.08	268,552.75	256,572.44	251,684.30	286,736.39	3,211,231.95
Operating Income (Loss)	30,641.89	15,541.82	13,660.84	16,973.14	2,145.65	31,464.43	(12,087.11)	54,882.90	31,918.14	28,161.94	28,315.80	(14,408.71)	227,210.73
Other Income (Expenses)													
Total Other Income (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Taxes	30,641.89	15,541.82	13,660.84	16,973.14	2,145.65	31,464.43	(12,087.11)	54,882.90	31,918.14	28,161.94	28,315.80	(14,408.71)	227,210.73
Net Income (Loss)	$ 30,641.89	$ 15,541.82	$ 13,660.84	$ 16,973.14	$ 2,145.65	$ 31,464.43	$ (12,087.11)	$ 54,882.90	$ 31,918.14	$ 28,161.94	$ 28,315.80	$ (14,408.71)	$ 227,210.73

WYNNE WATER UTILITIES
Income Statement

	12 Months Ended December 31, 2023 Actual	12 Months Ended December 31, 2023 Budget	Over/(Under) Budget	
Sales				
SALES-WATER	$ 1,607,274.70	$ 1,592,779.00	$ 14,495.70	0.91%
SALES-SEWER	1,614,820.72	1,682,831.00	(68,010.28)	-4.04%
CONNECTIONS	46,529.95	26,490.00	20,039.95	75.65%
PENALTIES	37,186.82	37,200.00	(13.18)	-0.04%
DISPATCH FEES	49,100.30	41,444.00	7,656.30	18.47%
OTHER REVENUES	1,194.02	2,200.00	(1,005.98)	-45.73%
INTEREST INCOME	49,699.08	21,000.00	28,699.08	136.66%
COLLECTION FEES - CITY	32,637.09	30,500.00	2,137.09	7.01%
Total Sales	3,438,442.68	3,434,444.00	3,998.68	0.12%
Gross Profit	3,438,442.68	3,434,444.00	3,998.68	0.12%
Operating Expenses				
ACCOUNTING AND AUDITING	7,200.00	7,200.00	0.00	
ADVERTISING	228.16	175.00	53.16	30.38%
BAD DEBTS	7,225.43	4,329.00	2,896.43	66.91%
CONTRACT LABOR	135.00	0.00	135.00	
DEPRECIATION	756,000.00	1,577,000.00	(821,000.00)	-52.06%
DUES AND SUBSCRIPTIONS	7,058.54	4,395.00	2,663.54	60.60%
INSURANCE	44,926.00	89,518.00	(44,592.00)	-49.81%
GROUP INSURANCE	99,541.52	106,289.00	(6,747.48)	-6.35%
INTEREST EXPENSE	277,084.00	514,099.00	(237,015.00)	-46.10%
LABORATORY FEES	13,985.00	19,375.00	(5,390.00)	-27.82%
PERMITS AND FEES	11,368.00	8,000.00	3,368.00	42.10%
LEGAL	6,808.00	8,290.00	(1,482.00)	-17.88%
MISCELLANEOUS	72.65	2,409.00	(2,336.35)	-96.98%
OFFICE SUPPLIES	57,322.60	61,498.00	(4,175.40)	-6.79%
POSTAGE	23,186.38	19,647.00	3,539.38	18.01%
RENTALS	23,676.28	19,200.00	4,476.28	23.31%
REPAIR AND MAINTENANCE	57,834.55	48,280.00	9,554.55	19.79%
RETIREMENT PLAN CONTRIBUTIONS	134,781.00	128,857.00	5,924.00	4.60%
SALARIES	865,181.22	820,100.00	45,081.22	5.50%
SALARIES - O.T. AND STANDBY	33,315.80	21,000.00	12,315.80	58.65%
COMMISSIONERS FEES	2,880.00	2,880.00	0.00	
BANK CHARGES	479.50	300.00	179.50	59.83%
OPERATING MAINT AND SUPPLIES	358,416.35	266,255.00	92,161.35	34.61%
SCHOOLS AND CONFERENCES	2,680.48	2,163.00	517.48	23.92%
SMALL TOOLS AND EQUIPMENT	0.00	100.00	(100.00)	-100.00%
PAYROLL TAXES	69,031.34	64,344.00	4,687.34	7.28%
CITY FRANCHISE TAX	12,000.00	12,000.00	0.00	
TAXES - OTHER	0.00	15.00	(15.00)	-100.00%
TRAVEL EXPENSE	3,254.08	863.00	2,391.08	277.07%
MANAGERS EXPENSE ACCT	6,160.00	0.00	6,160.00	
TELEPHONE	28,746.54	36,885.00	(8,138.46)	-22.06%
TRUCK EXPENSE-FUEL-OIL REPAIR	78,495.59	58,824.00	19,671.59	33.44%
TRUCK EXPENSE -REPAIRS	14,801.95	9,621.00	5,180.95	53.85%
HEAT, LIGHT, AND POWER	207,355.99	301,733.00	(94,377.01)	-31.28%
Total Operating Expenses	3,211,231.95	4,215,644.00	(1,004,412.05)	-23.83%
Operating Income (Loss)	227,210.73	(781,200.00)	1,008,410.73	-129.08%
Other Income (Expenses)				
Total Other Income (Expenses)	0.00	0.00	0.00	

WYNNE WATER UTILITIES
Income Statement

	12 Months Ended December 31, 2023 Actual	12 Months Ended December 31, 2023 Budget	Over/(Under) Budget	
Net Income (Loss) Before Taxes	227,210.73	(781,200.00)	1,008,410.73	-129.08%
Net Income (Loss)	$ 227,210.73	$ (781,200.00)	$ 1,008,410.73	-129.08%

WYNNE WATER UTILITIES
Income Statement

	1 Month Ended December 31, 2023	1 Month Ended December 31, 2022	12 Months Ended December 31, 2023	12 Months Ended December 31, 2022
Sales				
SALES-WATER	$ 123,787.60	$ 119,196.56	$ 1,607,274.70	$ 1,601,776.08
SALES-SEWER	133,281.54	136,892.20	1,614,820.72	1,670,851.02
CONNECTIONS	115.00	255.00	46,529.95	13,218.74
PENALTIES	2,673.00	3,371.62	37,186.82	37,835.62
DISPATCH FEES	5,875.00	4,475.00	49,100.30	45,653.30
OTHER REVENUES	355.00	135.00	1,194.02	1,093.23
INTEREST INCOME	3,595.87	3,673.78	49,699.08	19,751.89
COLLECTION FEES - CITY	2,644.67	2,699.53	32,637.09	31,748.09
Total Sales	272,327.68	270,698.69	3,438,442.68	3,421,927.97
Gross Profit	272,327.68	270,698.69	3,438,442.68	3,421,927.97
Operating Expenses				
ACCOUNTING AND AUDITING	0.00	0.00	7,200.00	7,400.00
ADVERTISING	0.00	40.00	228.16	318.74
BAD DEBTS	561.97	608.58	7,225.43	5,014.31
CONTRACT LABOR	0.00	360.00	135.00	570.00
DEPRECIATION	63,000.00	65,905.00	756,000.00	790,572.66
DUES AND SUBSCRIPTIONS	1,321.00	658.70	7,058.54	3,760.80
INSURANCE	3,165.00	3,795.00	44,926.00	45,733.02
GROUP INSURANCE	8,879.31	8,130.52	99,541.52	90,857.18
INTEREST EXPENSE	23,548.00	36,636.00	277,084.00	350,933.04
LABORATORY FEES	1,000.00	3,640.00	13,985.00	21,609.50
PERMITS AND FEES	53.00	0.00	11,368.00	9,271.50
LEGAL	538.00	538.00	6,808.00	6,893.33
MISCELLANEOUS	0.00	0.00	72.65	0.00
OFFICE SUPPLIES	5,633.63	5,039.25	57,322.60	65,602.05
POSTAGE	3,919.58	1,999.03	23,186.38	21,067.65
RENTALS	2,420.83	2,488.86	23,676.28	14,527.56
REPAIR AND MAINTENANCE	2,484.82	(6,719.70)	57,834.55	57,057.25
RETIREMENT PLAN CONTRIBUTIONS	11,423.81	10,207.13	134,781.00	123,913.58
SALARIES	97,629.20	86,509.72	865,181.22	807,607.26
SALARIES - O.T. AND STANDBY	1,477.61	2,159.29	33,315.80	23,581.30
COMMISSIONERS FEES	240.00	240.00	2,880.00	2,880.00
BANK CHARGES	0.00	0.00	479.50	248.80
OPERATING MAINT AND SUPPLIES	22,369.88	31,436.72	358,416.35	305,038.86
SCHOOLS AND CONFERENCES	0.00	300.00	2,680.48	2,363.00
PAYROLL TAXES	7,573.10	6,783.12	69,031.34	64,109.19
CITY FRANCHISE TAX	1,000.00	1,000.00	12,000.00	12,000.00
TRAVEL EXPENSE	0.00	235.70	3,254.08	912.07
MANAGERS EXPENSE ACCT	560.00	560.00	6,160.00	3,360.00
TELEPHONE	3,634.06	2,463.67	28,746.54	37,128.87
TRUCK EXPENSE-FUEL-OIL REPAIR	6,048.19	3,202.46	78,495.59	63,857.28
TRUCK EXPENSE -REPAIRS	0.00	0.00	14,801.95	9,288.50
HEAT, LIGHT, AND POWER	18,255.40	30,099.41	207,355.99	320,984.06
Total Operating Expenses	286,736.39	298,316.46	3,211,231.95	3,268,461.36
Operating Income (Loss)	(14,408.71)	(27,617.77)	227,210.73	153,466.61
Other Income (Expenses)				
Total Other Income (Expenses)	0.00	0.00	0.00	0.00
Net Income (Loss) Before Taxes	(14,408.71)	(27,617.77)	227,210.73	153,466.61

WYNNE WATER UTILITIES
Income Statement

	1 Month Ended December 31, 2023	1 Month Ended December 31, 2022	12 Months Ended December 31, 2023	12 Months Ended December 31, 2022
Net Income (Loss)	$ (14,408.71)	$ (27,617.77)	$ 227,210.73	$ 153,466.61

Arkansas Municipal League

Establishing a Youth Council

June 2023

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INTRODUCTION

In January of 2007, Mark Stodola was sworn in as mayor of the city of Little Rock and served until January of 2019. During his time as mayor of the state's capital city he was elected to serve as president of the Arkansas Municipal League and as president of the National League of Cities. As president, he made promoting civic education one of his priorities, recognizing that the future success of cities lies in the hands of our youth. He spoke about how students are receiving little or no civic or educational instruction on local or state government. Surveys and studies have shown that a large percentage of high school students know little about their governments.

While many of Arkansas' cities already have youth councils, we wanted to create a document that would serve as a "road map" for other municipalities that want to increase youth engagement through similar programs. These special citywide councils are composed of students, often from different high schools within the city, and serve as an advisory board to your city council or board of directors. These students are the leaders of tomorrow and it is important to expose them to municipal government at an early age. We hope that your city or town will consider forming a youth council.

The Arkansas Municipal League would like to thank the Florida League of Cities and the North Carolina Youth Advisory Council for providing information for this document.

For more information, contact Mark Stodola, League consultant, at mstodola@barberlawfirm.com or by phone at 501-375-6725.

What is a youth council?

A youth council is an advisory body composed of local youth (usually high school students). They provide advice and counsel to the local governing body and its affiliated advisory and regulatory boards, as well as other community organizations. Additionally, youth councils can implement and participate in a variety of youth-identified community initiatives.

Why create a youth council?

According to the Census Bureau, 24.6 percent of the U.S. population is under the age of 18. Young people are the future of our communities. Therefore, it is vitally important that they are vested with the knowledge, skills and abilities to be the next generation of local leaders. Youth councils are an excellent means of doing so because they promote regular and active civic engagement among youth.

Youth councils promote civic engagement among youth by:

- Giving them formal decision-making experience;
- Offering real-world experiences with elected and advisory bodies;
- Teaching them about the role of councils, boards and commissions;
- Providing them with an opportunity to develop leadership skills and learn how local government operates;
- Increasing communication between youths and adults, and among youths themselves;
- Increasing youth volunteerism; and
- Enhancing classroom civic education.

Youth councils enable young people to:

- Communicate their concerns regarding local matters that affect them;
- Directly participate in local government; and
- Make decisions and take action to potentially improve their community.

Youth councils enable local councils/commissioners to:

- Be more representative of the community as a whole;
- Gain insight into the dynamic perspective of the community's young people;
- Encourage youths to be more actively engaged in the political process;
- Improve services that directly affect young people; and
- Be more sustainable.

Is your city ready for a youth council?

The following three components serve as positive indicators that your city is poised to establish a local youth council:

- **Concern**—Local leaders recognize some degree of need for youth insight in public decision making.
- **Trust**—Local leaders envision youth in a meaningful, visible and advisory role.
- **Change**—Local leaders are willing to modify existing codes or adopt specific ordinances to promote youth involvement on councils, boards and commissions.

Who creates and oversees the youth council?

It is up to the governing body to decide exactly who will create and oversee the youth council. In some communities a department such as parks and recreation is given the task. In others, a full-time city employee (such as the public information officer or assistant city manager) is vested with the task as part of their job responsibilities. Whatever the governing body decides, the youth council should be aligned with the mayor or city clerk's office for the purposes of housing the council's meetings and funding various initiatives.

It is important to keep in mind that the primary purpose of the youth council is to advise local government officials, to learn about the community and give back to the community through volunteerism. Therefore, it is important that the council is truly viewed as an essential part of the local government *structure and not relegated to the side.*

Who serves on the youth council?

When thinking about the composition of the student component of a youth council, the following should be considered:

- Include at least one, and as many as four, representatives from each grade of the local high schools (grades 9-12).
- Include a representative from private, charter and home school.
- Include students from diverse backgrounds.
- *Consider minimum requirements in terms of GPA and number of excused school absences.* (It is often not the students with the highest GPAs and attendance rates who would benefit most from being selected for the youth council. Along the same lines, the city may benefit more from the feedback of students who may not be the highest academic achievers.)
- Think about the geographic area from which you will be recruiting. If your city plans on recruiting through the schools, make sure you consider that not *all* students in the school district live within the city limits. The important thing is that you are recruiting from a variety of geographic areas within your city.
- Potential council members should be students who have a proven record of leadership, goal setting, commitment to community service and community values, and who want to create positive opportunities for other youth in the community.
- Consider representatives from local youth organizations already in existence.
- Consider students who are not necessarily "the usual suspects." Do not simply select all student government presidents.

How do you establish a youth council?

A. **Make it official**—First and foremost, a municipality should adopt a resolution or ordinance that establishes a youth council. The resolution/ordinance should include sections that specify the following:

- Establishment of youth council.
- Membership composition (How many representatives should the youth council have? How many representatives should there be from each school? From each grade level?).
- Appointment (What will the application process entail? Who will make the final selection of members?).
- Length of terms.
- Member rights, powers, duties, authority, discretion and privileges.
- Compensation for the youth council liaison if not included in scope of work.

- Organizational structure.
- Meeting requirements and procedures.
- Fundraising.

(See **Appendix 1** for an example ordinance establishing a youth council.)

B. **Invest in the youth council**—Align your youth council with the mayor's or city clerk's office through provision of funding and staffing. Develop a thoughtful, inclusive and rigorous application process.

C. **Connect, publicize, recruit**—Work with parents and schools to publicize the program:

- Send a letter to all parents/guardians describing the purpose and goals of the youth council, the application and selection process, and a contact person for further questions. (See **Appendix 3** for an example of a parent letter. See **Appendix 4** for an example of a youth council application form.)
- Ask civics and economics teachers to share with students information about the purpose and importance of youth councils and the details on applying for the local youth council.
- Ask school counselors to actively solicit student applications for the youth council.
- Have an elected official visit classrooms and clubs.
- Request an assembly in which the youth council liaison can discuss specifics with potential candidates.
- Develop posters or flyers for classrooms and counselors' offices.
- Post information on websites that are visited frequently by high school students (e.g., school websites, Facebook, etc.).

Make efforts to advertise in the community (outside of schools):

- Contact supervisors of local youth programs/groups, such as Boy Scouts, Girl Scouts, church youth groups, youth sports teams, etc.
- Partner with local youth outreach programs, such as the YMCA and 4-H.
- Run an advertisement in local newspapers/publications.
- Make announcements at youth conferences or summits.
- Put flyers up in popular youth "spots," such as the mall, local record stores, athletic fields, etc.
- Ask local radio disc jockeys (or perhaps your local NPR affiliate) to make a short plug on air.

D. Make Decisions—Thoroughly evaluate applicants in a competitive process. You may wish to hold interviews, either in person or over the phone, to narrow down prospective candidates. You may also want to have a small committee of people, including youth, evaluate the final applicants.

Once decisions have been made, the youth council liaison should return to the schools to acknowledge the selected members, send acceptance letters and/or make congratulatory phone calls, Additionally, the decision should be honored through a formal vote by the council/commissions.

Likewise, a polite letter should be sent to all applicants who were not selected, encouraging them to apply again in the future.

Now What?

First Meeting—Orientation

Once youth council members have been selected, the first order of business should be to hold an orientation meeting to establish the youth council as a safe, fun forum that members will look forward to attending. The initial meeting should essentially be a "get to know you session" where youth council members have an opportunity to learn more about each other and the youth council liaison. In order to do so, students can participate in an icebreaker activity and team-building exercises.

The orientation meeting also should have an informational component where members learn more about the purpose and mission of the youth council and discuss some of the member/meeting requirements. Of course, youth council members should be able to contribute their own ideas regarding the purpose, mission and requirements of the youth council and its members. The first meeting should last about two hours, setting the standard for time requirements for future meetings.

Second Meeting—Swearing In of Council Members

After the orientation meeting, youth council members should be required to attend the next scheduled city council/board of directors meeting. At the meeting, the youth council should be welcomed as an official advisory board and youth council members should be sworn in by the local government officials (youth council facilitators will need to place this on the meeting agenda in advance).

Third Meeting—Team Building and Bylaws

The next youth council meeting should begin with some additional icebreaker and team-building exercises, followed by member creation of their own youth council bylaws. Have members consider the following topics when discussing and codifying the bylaws:

- Purpose/mission/goals.
- Membership and membership requirements.
- Member at-large requirements.
- Meetings (structure, length, frequency).
- Attendance requirements.
- Officers/roles (members are likely to need to be placed in additional representative capacities such as voting seats on advisory boards).
- Parliamentary authority (the procedural rules for the conduct of meetings).
    - You may want to ask a member of your municipality's governing body to attend this meeting and present a workshop regarding parliamentary authority and procedural rules. Students can use what they learn to establish their own procedures based on the city council's procedures.
- Quorum (the number of members who must be present in order to conduct the business of a meeting).
- Subcommittees.
- Programs and activities.

(See **Appendix 6** for example of youth council bylaws/procedural guidelines.)

(See **Appendix 7** for example of a mission statement.)

Additional note: the bylaws members create may require amendments to the city's resolution/ordinance establishing the youth council.

Fourth Meeting—Additional Team Building and Action Plan

Begin the fourth meeting with a team-building activity. Next, discuss with council members issues they want to address and goals they wish to accomplish as a council throughout the year. Use the information to create an "Action Plan," which will help in planning topics for future meetings. You will then be able to coordinate activities and guest speakers accordingly. For example, if students are interested in discussing the issues of teen drug and alcohol use or gang violence in schools, you can schedule a law enforcement officer specializing in one of these areas as a guest speaker during the appropriate meeting. Or, if students express interest in funding the development of a new park, you can schedule a parks and recreation employee and/or a local developer to discuss implications and potential costs.

What should the youth council do?

Aside from advising local government officials, youth councils can implement and participate in a variety of activities. Some of these activities may include:

- Conduct a youth forum for all local high school students on topics of concern for youths.
  - Raising Student Voice & Participation (RSVP), a student engagement program sponsored by the National Association of Student Councils and the National Association of Secondary School Principals, provides a format for student-led youth forums. More information is available online at www.nasc.us.
- Create a youth council publication to be distributed at local middle and high schools or as a leaflet in a local newspaper.
- Organize community service projects such as:
  - Stream and/or street cleanups.
  - Senior center volunteering.
  - Tutoring or mentoring youths (e.g., "big brother/big sister" programs).
  - Organizing drives (e.g., for food, clothes, school supplies, holiday gifts, etc.)
  - Adopt-a-pet.
  - Volunteering at a food bank or shelter.
- Lead a citywide educational or advocacy campaign addressing a youth- identified issue of concern (e.g., water conservation, global warming, school bullying/violence, reduce, reuse, recycle, etc.).
- Conduct interviews with local government officials and city staff to be aired on local public access channels.
- Advocate for development projects on behalf of local youth (e.g., building a skate park or athletic field).
- Plan and organize fundraising events for youth-related development projects and/or charitable causes.
- Job shadowing day with city elected officials and department heads.
- Organize a "Careers in City Government" career day at local schools.
- Act as liaisons between city council and local youth through school announcements.
- Promote civic involvement of other local youth by spearheading civic-minded clubs/organizations in school.
- Attend city council/board meetings (perhaps one member could be present at each meeting and report back to the youth council on topics covered).
- Maintain a local youth council website that provides relevant information to local youth.
- Attend professional development workshops on leadership, setting goals, public speaking, etc.
- Attending or hosting city forums, conferences and events in order to represent youth perspectives.

Appendix 1: Sample ordinance creating a Youth Council

An ordinance of the City of _____ creating the city's Youth Council.

ARTICLE ___ BOARDS AND COMMISSIONS

CITY YOUTH COUNCIL

Sec. _____ Creation.

There is created a board to be known as the city youth council which shall consist of _____ members from each high school in the city. The members will be city residents who are actively enrolled in a public or private high school in grades nine through twelve. The members shall be appointed by the city council and each member appointed shall serve a term of two years, unless grade twelve is completed during the term, at which time the position shall be declared vacant. Of the initial members appointed to the first board, _____ shall serve for a term of two years and _____ shall serve for a term of one year. Unlike other boards, the term of the members of the city youth council will expire and be appointed in the month of _____ each year. The members will attend board meetings and, along with city staff, coordinate activities.

Sec. _____. Elections of officers.

The city youth council shall elect a chairman to conduct meetings and a vice chairman to conduct meetings in the absence of the chairman. The city youth council will also elect a secretary to take minutes and a treasurer to report on finances. Elections shall be held at the first regular meeting after annual appointments are made by the city commission.

Sec. _____. Vacancies.

Irregular vacancies on the city youth council shall be filled as they occur and regular vacancies shall be filled by appointment in the month of _____ of each year.

Sec. _____. Meetings; records.

The city youth council shall hold at least one regular meeting per month during the school year, with the option to meet more often as needed or desired. Public records of such meetings shall be kept by the office of the city clerk. All meetings shall be public under the Arkansas Freedom of Information Act.

Sec. _____. Absences from meetings.

Absences from three consecutive regular meetings of the city youth council shall cause a member to be automatically removed from their seat, unless such absence is excused by a majority vote of the council, with such excuse duly entered upon its minutes.

Sec._____. Duties and responsibilities.

The city youth council shall have the duty and responsibilities to:

Evaluate and review problems facing youth in the city.

Facilitate neighborhood meetings with youth to discuss problems, needs and suggested improvements for our community.

Meet regularly with the mayor and city council to share ideas and discuss issues, concerns and needed improvements.

Attend city council meetings and participate in vision and goal sessions.

1. Present recommended improvements to the city council and mayor of public projects and programs.
2. Assist in planning youth/recreation activities.
3. Evaluate and advise the city council and mayor on issues forwarded to the city youth council for advice.

Appendix 2: Sample resolution creating a Youth Council

RESOLUTION_____.

A RESOLUTION OF THE CITY OF _____, ARKANSAS

CREATING THE YOUTH COUNCIL

AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, many municipalities use youth councils to inject fresh ideas and youth perspectives into local decision-making; and

WHEREAS, youth councils can promote community service and foster a better understanding among young people of how municipal government works; and

WHEREAS, youth councils are an excellent means of promoting regular and active civic engagement among young people, which is vitally important to provide the knowledge, skills and abilities to the next generation of local leaders; and

WHEREAS, as such, the City of _____ desires to create a Youth Council; and

WHEREAS, the City of _____ finds that this resolution is in the best interest and welfare of the residents of _____.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF _____, ARKANSAS, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Creation of the Youth Council Committee. The City Council hereby creates a citizens committee, to be known as the _____ Youth Council to advise and make appropriate recommendations to the City Council regarding issues of special interest to youths within the city. City Council member _____ is hereby appointed liaison to the Youth Council and shall report to the City Council as to the Youth Council's activities on a regular basis.

Section 3. Composition of the Council. The Youth Council shall consist of __ students and shall be appointed as follows: _____ student(s) to be appointed by the City Council (two per council member) and _____ students to be selected from high schools in the city.

Section 4. Effective Date. The resolution shall take effect immediately upon adoption.

PASSED and *ADOPTED* this _____day of _____, 2023

_____

Mayor of _____

Attest:

_____

City Clerk

APPROVED AS TO FORM

_____

City Attorney

Appendix 3: Sample letter inviting students to apply for a newly established Youth Council

A sample letter inviting students to apply for a newly established Youth Council.

Dear Parent/Guardian,

The City of_____ is proud to announce a new and exciting opportunity for rising 9th – 12th grade students. The city's new Youth Council will provide our youth with an opportunity to increase their knowledge of civic education through practical hands-on experience. The Youth Council will be composed of 20 9th-12th grade students who will be charged with representing youth in the City of _____.

The Youth Council will:

- Involve youth in local government though participation on local boards and commissions;
- Increase youth voice and communication in the city's future direction;
- Increase volunteerism among youth and adults in civic affairs; and
- Enhance civic education through education and training.

Youth Council members will be selected through an application process. An ideal Youth Council will be composed of a diverse group of young people that represent all youth in _____. Our primary criterion for selection will be a demonstration that the young person wants to make a difference in _____ and we will give them an opportunity to do just that.

Youth Council members will be voting members from the 9th–12th grades. Members will take part in all council activities and learn the role of a city council member. All members will be required to attend monthly meetings.

We will be distributing Youth Council applications through the schools in early August when the students return to school. Applications will be due in _____ with our first meeting in _____. Please discuss this exciting opportunity with your high school students and encourage them to apply for service on the Youth Council.

If you have additional questions about the Youth Council process , please contact _____ at _____.

Sincerely, _____

Appendix 4: Sample Youth Council application form

City of _____

Mayor's Youth Council Application

The vision for the Mayor's Youth Council is to empower caring youth dedicated to personal development and servant leadership. If you are interested in applying for membership to the council, please complete the following application. Applicants MUST be a city resident and be in the grades 9 through 12. Please type or print clearly in blue or black ink. You may attach additional sheets if necessary. ALL information must be completed in order to be considered for the Mayor's Youth Council.

Name: _____ Age: _____

School: _____ Grade:_____

Home Address: _____ Zip: _____

Telephone: _____ Cell: _____

E-mail: _____

Parent/Guardian: _____

Optional Information: _____

The City of _____ does not discriminate based on race, ethnicity, sex, creed, national origin or disability. This information need not be provided. It is requested to facilitate the City of _____ goal of assembling a diverse group. Omitting this information will not affect your application.

Race or ethnic group: _____ American Indian _____ African American _____ Asian

_____ White _____ Middle Eastern _____ Hispanic _____ Other, please specify _____

Gender: _____ Female _____ Male. Birth date: _____

Please check all that apply:

_____ I have transportation to get to Youth Council meetings/events.
_____ I initiated my interest in this program.
_____ I was asked to apply for this program.

By whom? _____ Position: _____

Organization: _____

Why do you want to serve as a member of the Mayor's Youth Council? (Feel free to attach a sheet of paper.)

_____

_____

_____

What are the three most important issues to you, your friends and your family concerning your neighborhood?

1._____

2._____

3._____

Please list any other activities you will be involved in during the school year. Include employment, sports, community, school and religious groups.

_____

_____

_____

What personal skills and characteristics do you possess that would make you a good representative?

_____

_____

_____

If you could bring one thing to this city or change one thing, what would it be?

_____

_____

_____

Are you willing to attend the meetings, events and activities of the Youth Council for one year and commit to making a difference in our city?

Yes _____ No _____

Are you interested in community service points for this project?

Yes _____ No _____

Please list two adult references (non-relatives) with phone numbers. You must also attach letters of recommendation from these individuals. Please include one letter from your school principal or other school-based personnel or one letter from a community member who is familiar with you.

_____

_____

I have read and understand the commitment required for the Mayor's Youth Council. I also realize the importance of teamwork and cooperation and I am willing to make this commitment.

Student signature: _____ Date: _____

Parent/Legal Guardian permission: I give my permission for _____ to seek the position of representative on the Mayor's Youth Council.

Signature of Parent/Guardian: _____

Date: _____

Emergency phone number: _____

Emergency cell number: _____

Name of emergency contact and relationship to youth: _____

Deadline to apply: _____

Mail to: City of _____

Thank You

Appendix 5: Sample Youth Council oath of office

The following is a sample oath of office for new members of your Youth Council.

_____ Youth Council

Oath of Office

City of _____, Arkansas

I, _____ do solemnly swear or affirm that I will support, uphold and defend the Constitution of the United States of America, and the laws thereof; that I will support, uphold and defend the Constitution and laws of the State of Arkansas, not inconsistent therewith, that I will observe and obey the laws and ordinances of the City of _____, Arkansas; that I will faithfully perform and discharge the duties incumbent upon me as member of the _____ Youth Council fairly and honestly and to the best of my skills and abilities.

_____

Council Member

Executed the _____ day of _____, 2023.

Appendix 6: Sample Youth Council bylaws

ARTICLE I
MEMBERSHIP

Section 1—Representation

The City Youth Council shall seek in its membership a diverse representation reflecting the community of _____.

Section 2—Membership Qualification

All members must live within the city limits of _____ and must be between the grades of 9–12.

Section 3—Term Limits

Terms shall be for two years, or until the student transfers or graduates from high school. Members may re-apply provided they remain within the grade limits of the membership qualifications.

Section 4—Application Process

Members of the City Youth Council shall be chosen through an application process. Interested parties shall complete a simple application form. The City Council shall review the application and select members of the Youth Council

Section 5— Appointment of Members

Each member of the City Council shall appoint two members to the Youth Council.

Section 6—Conduct

Each member of the Youth Council must conduct themselves in a positive, friendly and law-abiding manner at all times. Unruly and abusive behavior will not be tolerated and is grounds for dismissal from the Youth Council.

ARTICLE II
OFFICES

Section 1—Offices

The City Clerk shall serve as temporary chair for purposes of presiding over the election of the Youth Council Chairperson. The Youth Council shall elect from its members a Chairperson, Vice Chairperson, Secretary And Treasurer. The candidate receiving a majority vote of the Youth Council members shall be elected.

Section 2—Officer Duties

The duties of the officers shall be as follows:

A. The Chairperson shall preside at the meetings of the Youth Council and shall be charged with the administration of the affairs of the Youth Council with assistance from the office of the City Clerk. The Chairperson shall perform such other duties as provided by these bylaws or by rule of the Youth Council.
B. The duties of the Vice Chairperson shall be to perform the duties and exercise the power of the Chairperson during the absence of the Chairperson.
C. The Secretary shall determine a quorum for the meeting and report back to the City Clerk. The Secretary shall conduct the roll call at the start of the meeting. The Secretary shall preside at the meetings of the Youth Council and perform the duties and exercise the power of the Chairperson during the absence of both the Chairperson and the Vice Chairperson.
D. The treasurer shall report on the finances of the Youth Council and on fundraising activities.

Section 3—Election of Officers

The officers of the Youth Council shall be elected annually. The officers of the Youth Council shall be elected by a majority vote of the voting members present.

Section 4—Term of Officers

The term of all offices provided for in Article II hereof shall be for one year; however, all officers shall continue to hold office until their successors are elected. Officers of the Youth Council shall be elected at the first Youth Council meeting held in _____ of each calendar year.

Section 5—Vacancies of Officers

Should a vacancy occur in an office of the Youth Council by resignation, removal or by some other reason, the office shall be filled by an election for the vacant office at the next regular meeting of the Youth Council.

ARTICLE III
MEETINGS

Section 1—Regular Meetings

Regular meetings of the Youth Council shall be held once a month. The principal meeting place of the Youth Council shall be at _____City Hall. *Robert's Rules of Order* shall govern the proceedings of the Youth Council in all cases to which they are applicable, and in which they are not inconsistent with these bylaws. Matters for consideration by the Youth Council shall be presented only at Youth Council meetings. Before convening a meeting of the Youth Council, the Chairperson of the Youth Council shall inform the office of the City Clerk of the subject matter of the meeting.

The office of the City Clerk shall give public notice of the Meeting in accordance with the requirements of the Arkansas Freedom of Information Act. This notice shall include posting on the city's official website.

Section 2—Special Meetings

Special meetings may be called upon the request of the Chairperson. Request for special meetings shall be sent via electronic mail, or by telephone, to the office of the City Clerk at least 48 hours before the time of the meeting. This request shall include the reason or reasons for requesting the special meeting. The office of the City Clerk shall notify every member of the Youth Council via electronic mail or by telephone. No subjects other than those stated in the notice shall be considered at the special meeting.

Section 3—Open meetings

All meetings of the Youth Council shall be open to the public and be subject to all requirements of the Arkansas Freedom of Information Act.

Section 4—Quorum

The presence of a majority of the entire membership of the Youth Council shall constitute a quorum for a meeting of the Youth Council. A quorum is necessary to transact official business at any meeting.

Section 5—Voting

The affirmative vote of a majority of the members present shall be necessary to adopt a recommendation to be forwarded to the Youth Council for review and/or possible action.

Section 6—Order of Business

The Chairperson of the Youth Council shall, when present, call the members of the Youth Council to order. Before proceeding to business, the roll of the members shall be called, and the names of those present (and absent) entered in the minutes. If a quorum is present, the order of the business shall be:

A. Pledge of allegiance.
B. Approval of the minutes of the previous meeting.
C. Unfinished business.

D. Matters for consideration.
E. Announcements.
F. Adjournment.

Section 7—Recordings of Meetings

The proceedings of the Youth Council shall be recorded by the Secretary. Records shall be preserved in accordance with the record retention schedule established by the office of the City Clerk.

Section 8—Conduct of Members

No member of the Youth council shall interfere with the orderly progress of the meeting by leaving their seat or engaging in unnecessary conversation. Any member exercising any unprofessional conduct shall be reported to the City Council.

Section 9—Attendance

Attendance at regular Youth Council meetings is expected from all members. If a member cannot attend due to sickness or for a duly authorized reason, the member shall notify the office of the City Clerk who shall notify the Chairperson of the Youth Council. Any member who fails to appear and answer to their name when the roll is called at any regular meeting or special meeting shall be recorded as absent (excused or unexcused). Any member of the Youth Council who misses three consecutive meetings (excused or unexcused) shall be reported to the City Council.

ARTICLE IV
REPORTS

Section 1—Annual Report to the Youth Council.

The Chairperson or their designee shall make a report to the City Council of the activities and business of the Youth Council at least once each calendar year.

ARTICLE V
ROLE OF THE CITY COUNCIL

Section 1—Role of the City Council

The City Council shall receive recommendations for the Youth Council. The City Council shall provide support staff to the Youth Council to assist them in carrying out their duties. The City Council shall communicate upcoming issues to the Youth Council so they may respond and participate accordingly.

ARTICLE VI
BYLAWS AND AMENDMENTS

Section 1—Bylaws and Amendments

The bylaws of the Youth Council shall be reviewed once each year. The bylaws may be amended at a regular stated meeting provided two-thirds of the members of the Youth Council approve the amendment in a roll call vote, providing further that the amendment is part of the agenda for the meeting and the membership has been notified in writing. Bylaws and amendments must be approved by the City Council in order to take effect.

Adopted on this _____ *day of* _____, 202__.

_____ _____

Chairperson Secretary

Appendix 7: Sample Youth Council mission statement

Mission Statement of the _____ Youth Council

To provide _____ youth with the opportunity to participate in the city's decision-making process through recommendations to the City Council that address youth issues, promote existing positive programs, and develop programs, projects and activities for the young people if the City of _____, thereby promoting and encouraging the youth to become effective leaders in the community by helping shape the future of _____.

Appendix 8: Sample publicity action plan

PUBLICITY ACTION PLAN

There are several steps that can be taken to promote and publicize your youth council:

- ✓ Get the local media involved from the beginning!
- ✓ Be sure to designate a contact person for your youth council who can be reached by the media (*ideally this would be your youth council coordinator, someone who works for the city*).
- ✓ Write a guest editorial that talks about your youth council and its activities and submit it to your newspaper's opinion page editor.
- ✓ Schedule an editorial board meeting with your local newspaper(s) to formally discuss your city's youth council. Be sure to include city and school representatives.
- ✓ Notify the education reporter or one that covers city activities for your local newspaper. Invite the reporter to sit in on or be a part of any meetings or activities you have.
- ✓ Keep reporters informed of your activities. Send the local newspaper(s), television and radio stations(s) a media advisory to alert them to upcoming activities and a press release(s) to publicize your activities.
- ✓ As you coordinate with school officials and other groups, encourage them to assist you in generative publicity.
- ✓ Consider scheduling an interview about your projects/activities on local television or radio talk shows and/or your cable public access channel.
- ✓ *Highlight your activities on your city's website or social media sites, with a link to the city council* website. Be sure to put your website address on all communications with the media.
- ✓ If you conduct an event during Arkansas City Government Week, you can publicize participation and pride in the city government. Your event can be coordinated with other Arkansas City Government Week activities.
- ✓ Be sure to send thank you letters to the newspaper reporter/editor if you receive favorable press on the event.
- ✓ Don't forget to plan for and take good quality photos for reprint in local publications and for dissemination. The Arkansas Municipal League would be interested in these photos for possible use in their publications.

Appendix 9: Sample ideas for new and existing youth councils

Getting started/first-year councils:

1. Get to know your youth council members. Learn each member's skills and interests.
2. Hold meetings and focus groups with community members to receive ideas on what the community needs from the council. (Reach out to all groups in your city to make sure that you are representing the broadest possible base.)
3. Compile data for decision-making. (Examples: demographics, existing resources and services, and effectiveness of current services.)
4. Teach new members how city government works. (See steps 43-51.)
5. Create a mission statement.
6. Create a youth council logo.
7. Design a shirt to wear for special events.
8. Plan fundraisers to provide funds for council projects.
9. Establish youth council duties and positions. Hold mock municipal elections with the youth of the city.
10. Report regularly to the city council or commission.
11. Provide additional training to council members in areas such as college prep, leadership, teamwork, diversity, healthy habits or professional image.

Community Service Projects:

12. Create a "shop squad" to pick up groceries or medicine for the elderly or disabled.
13. Host a 5K run to support a charity.
14. Make gifts for kids in the hospital. (Examples: Distribute valentines, Halloween candy or holiday toys.)
15. Sponsor food and clothing drives.
16. Start a recycling program in your schools.
17. Donate food to families in need for the holidays.
18. Sponsor trash cleanup days for parks, streets or waterways. (Examples: Hold a citywide cleanup day, or have the council adopt a city street.)
19. Build community or school garden.
20. Create a website or social media campaign for a cause.
21. Partner with a local homeless shelter.
22. Host social and recreational activities that are drug- and alcohol-free, such as educational lock-ins.
23. Hold recycling collection dates for hazardous items, technology, etc.
24. Help with local events such as parades or festivals.
25. Connect low-income children or youth with local members of law enforcement during the holiday season to "Shop with a Cop."
26. Establish a "buddy program" to hang out with youth who have special needs.
27. Create a mural that depicts the values of your community.

Education/Outreach to Community:

28. Promote civic involvement with other youth through social media platforms.
29. Promote voting among youth.
30. Establish relationships with businesses and nonprofit organizations. (Example: Work with a local newspaper or radio or television station to promote and educate citizens on the work of your youth council.)
31. Lobby for issues important to youth.
32. Hold workshops on peer pressure, bullying or other problems facing teens.
33. Teach other interested groups about government via articles, seminars or videos.
34. Create a brochure about your council to give to local schools.
35. Reach out to younger youth to encourage them to join the youth council. (Invite them to a youth council meeting.)
36. Hold citywide study sessions for specific subjects or general exams.
37. Help your city promote and participate in Arkansas City Government Week.
38. Host an online scavenger hunt that promotes city services or your city's history.
39. Create videos about your city government or its staff.
40. Host a competition to find the best solution to a municipal problem.

Getting to Know Your Government:

41. Hold mock city council meetings and elections.
42. Hold a meet and greet with city staff.
43. Attend youth council conferences including the one held at National League of Cities' annual conference.
44. Have a "City Day" when municipal leaders meet with the youth in the community to speak on what municipal leaders do or to discuss issues in the community.
45. Create a shadow council. (Spend the day with a city council member, board members or city administrator.)
46. Invite guest speakers to talk about government, voting, mentoring or leadership.
47. Spend a day touring the state capitol, city departments or local history museums.
48. Attend the National League of Cities Civic Education Program during the Legislative Action Day.
49. Attend city council meetings or open houses.