



Explanation of Budget Variance from Benchmark

Expenditures = Year-to-Date 03-31-09

Account Number	Description	Explanation
Finance		
01-100-0210-00	Part-time Salaries	Employee did not go full-time until the 2009 budget passed, so her salaries came out of part-time.
01-100-0211-00	Overtime	Due to year end closing and other yearly duties added by the Finance Director, employees have worked overtime. Also OT was required to finish the 2009 budget.
01-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$ 827, all General Liability Insurance (GLI)
01-100-0220-00	Advertising & Postage	Copy's for the 2009 Budget
01-100-0224-01	Supplies	Purchase of copy paper and everyday office supplies
01-100-0231-00	Miscellaneous	Miscellaneous items, only the Productivity Card annual fee was charged to this account.
01-100-0279-00	Unemployment/Workers Comp	Workers Comp is a one-time payment at the first of the year.
Police		
01-101-0201-00	Salaries	Had employee to leave and had to payout sick and vacation time. Also, department is fully staffed at 100%.
01-101-0206-00	Payroll Taxes	Overtime worked for Admin. Calculated at time and a half
01-101-0214-00	Heat/Light/Water	Higher gas bill for winter months and some of the CenterPoint fees increased 12% over 2008
01-101-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$76K: \$18K Property Insurance (PI), \$ 46KAuto Insurance (AI), \$12K GLI
01-101-0220-00	Advertising & Postage	Printing was moved into this account, but the budgeted amount has not been moved. We are in the process of writing account classification manual. Therefore further changes will need to be made
01-101-0224-01	Supplies	New account budgeted amount has not been moved
01-101-0229-00	Jail Fees	5 months (Sept,Oct,Nov,&Dec) of 2008 has been paid in 2009.As well as Jan of 09
01-101-0232-00	Fixed Assets	The police cars have been ordered and are encumbered.
01-101-0232-01	Minor Furniture & Equip	Equipment for the police cars has been ordered and are encumbered. Benchmark percentage will not apply on this line item.
01-101-0233-00	Rentals/Contracts	Postage Machine lease and payment to JETS for rent of \$750 per month.
01-101-0262-00	Lease Payment	One time payment-The payoff for the lease payments Benchmark percentage will not apply on this line item.
01-101-0263-00	Interest Expense-Lease	One time payment-The payoff for the lease payments Benchmark percentage will not apply on this line item.
01-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
01-101-0333-00	Buy Money	The narcotics operations does not follow our benchmark percentage for obvious reasons



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Fire		
01-102-0201-00	Salaries	One time payment-The longevity pay is paid at the beginning of the year. Only Fire Dept. gets longevity pay.
01-102-0211-00	Overtime	Due to captains being off work but should be better due to the promotion that just got passed by ord.
01-102-0214-00	Heat/Light/Water	Higher gas bill for winter months and some of the CenterPoint fees increased 12% over 2008
01-102-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$59K; \$41K PI, \$10K AI, \$8K GLI
01-102-0220-00	Advertising & Postage	Business cards for 2 employees
01-102-0222-00	Equipment Maintenance	Expenses to repair some equipment Benchmark percentage will not apply on this line item.
01-102-0223-00	Auto Expense	Oil changes on all vehicles and new tires Benchmark percentage will not apply on this line item.
01-102-0224-01	Office Supplies	New account budgeted amount has not been moved yet. This is part of the GL account code correction project.
01-102-0231-00	Miscellaneous	Due to towing fees on a vehicle that failed
01-102-0232-01	Minor Furniture & Equip	Ordered Mowers and trimmers for yard
01-102-0233-00	Rentals/Contracts	Copier rentals and tank maint. fees
01-102-0262-00	Lease Payment	One time payment- Paid off lease for vehicles and equipment Benchmark percentage will not apply on this line item.
01-102-0263-00	Interest Expense-Lease	One time payment- Paid off lease for vehicles and equipment Benchmark percentage will not apply on this line item.
01-102-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
Inspection		
01-104-0211-00	Overtime	An appropriation ordinance will be drafted to address non-budget expenditures related to the ice storm. The City of Jonesboro will eventually be reimbursed by FEMA
01-104-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$3,344; \$304 PI, \$2,653 AI, \$387 GLI
01-104-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-104-0228-00	Dues & Subscriptions	Code Books & Yearly dues
01-104-0232-00	Fixed Assets	Vehicle has been ordered and is encumbered
01-104-0232-01	Minor Furniture & Equip	Purchased file racks, a budget adjustment will be made to cover the expense
01-104-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Animal Control		
01-105-0207-00	Uniform	Uniforms for new employee- purchased at the beginning of the year
01-105-0211-00	Overtime	An appropriation ordinance will be drafted to address non-budget expenditures related to the ice storm. The City of Jonesboro will eventually be reimbursed by FEMA
01-105-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$3546; \$429 PI, \$2,653 AI, \$464 GLI
01-105-0224-01	Office Supplies	Budgeted amount has not been moved yet Guns are needed were ordered and are encumbered. These purchases are made as needed so benchmark percentage will not apply.
01-105-0232-01	Minor Furniture & Equip	
01-105-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.



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Account Number	Description	Explanation
City Clerk		
01-106-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$281 GLI
01-106-0217-00	Professional Services	Amount encumbered for codification of ordinances Benchmark percentage will not apply on this line item.
01-106-0232-01	Minor Furniture & Equip	They purchased a printer. Budget adjustment will be made to correct it.
01-106-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
City Attorney		
01-107-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$332 GLI
01-107-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-107-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Planning		
01-108-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$1379; \$118 PI, \$884 AI, \$377 GLI
01-108-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-108-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Information Systems		
01-110-0209-00	Expenses (Travel & Training)	Sent Jack to Springbrook. Do JE to move to General Admin
01-110-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$1882; \$88 PI, \$590 AI, \$1204 GLI
01-110-0224-00	Supplies	Equipment for computers (encumbered)
01-110-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-110-0232-00	Fixed Assets	Laptops and a computer (encumbered)
01-110-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
01-110-0318-00	Maintenance Contracts	Payment for maint. contract for Springbrook in annual and benchmark percentage will not apply on this line item.



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Account Number	Description	Explanation
Human Resources		
01-113-0210-00	Part-time Salaries	Part-time is only going to be for half the year
01-113-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$286, all GLI
01-113-0218-00	Postage	Purchased a box of stamped envelopes
01-113-0224-00	Supplies	Had to purchase training test
01-113-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
Building Maintenance		
01-115-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$3,789; \$1803 PI, \$1179 AI, \$807 GLI
01-115-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-115-0232-01	Minor Furniture & Equip	Purchase of a chainsaw & one item was charged to wrong account. It was corrected.
01-115-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Fire Act 833		
01-122-0231-00	Fire Act 833	Benchmark percentage will not apply on this line item. These items are purchased as needed and can not be accurately forecast. The State of Arkansas provides reimbursement on all these expenditures.
Outside Agencies		
01-130-0293-00	Industrial Development	Onetime payment- Benchmark percentage will not apply on this line item. Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$51K; \$26K PI, \$25K GLI (Amount charged has been corrected.)
01-130-0312-00	Insurance & Licenses	
01-130-0325-00	Transit System Subsidy	Onetime payment- Benchmark percentage will not apply on this line item.
Mayor's Office		
01-131-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$785; \$295 AI, \$490 GLI
01-131-0218-00	Postage	Charges for making copies of the 2009 budget
01-131-0224-00	Supplies	Business Cards for new Mayor
01-131-0228-00	Dues & Subscriptions	Yearly dues Benchmark percentage will not apply on this line item.
01-131-0232-01	Minor Furniture & Equip	Already bought most of the equipment that was budgeted
01-131-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Council		
01-132-0209-00	Expenses (Travel & Training)	Charges for council going to municipal league
01-132-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$173, all GLI
General Admin		
01-134-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount charged has been corrected
01-134-0228-00	Dues & Subscriptions	AR municipal league dues (onetime payment)
01-134-0231-00	Miscellaneous	JE was put in this account for credit card fees
01-134-0279-00	Unemployment/Wkms Comp	Workers Comp is a onetime payment at the first of the year. Appropriations need to be made
Street		
02-100-0211-00	Overtime	An appropriation ordinance will be drafted to address non-budget expenditures related to the ice storm. The City of Jonesboro will eventually be reimbursed by FEMA
02-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$44K; \$18K PI, \$22K AI, \$4,764 GLI
02-100-0224-01	Office Supplies	Budgeted amount has not been moved yet
02-100-0232-00	Fixed Assets	Need to purchase equipment at the beginning of the year
02-100-0232-01	Minor Furniture & Equip	Minor equipment that was purchased for the ice storm, need to move money
02-100-0262-00	Lease Payment	Onetime payment- Benchmark percentage will not apply on this line item.
02-100-0263-00	Interest Expense-Lease	Onetime payment- Benchmark percentage will not apply on this line item.
02-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.



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Account Number	Description	Explanation
Engineering		
02-101-0211-00	Overtime	Due to ice storm. This department as incurred unbudgeted OT. FEMA will reimburse the City of Jonesboro at some point, but in the meantime, the Public Works Director is compiling all ice storm relate expenses so we can receive reimbursement.
02-101-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$4,183; \$450 PI, \$2,653 AI, \$1,080 GLI
02-101-0232-00	Fixed Assets	Ordered vehicle (encumbered)
02-101-0232-01	Minor Furniture & Equip	Purchase of an office chair and printer (not budgeted)
02-101-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
Sanitation		
03-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$42K; \$17K PI, \$19K AI, \$5,852 GLI
03-100-0224-01	Office Supplies	New ink cartridge for printers
03-100-0232-01	Minor Furniture & Equip	Purchase of some tools
03-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
03-101-0232-01	Minor Furniture & Equip	Purchase for a clamp and need to check on P.O. # 38910
03-101-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
03-102-0209-00	Expenses (Travel & Training)	Onetime payment- Benchmark percentage will not apply on this line item.
03-102-0215-00	Insurance & Licenses	Onetime payment Benchmark percentage will not apply on this line item.
03-102-0223-00	Auto Expense	Equipment that is encumbered
03-102-0232-00	Fixed Assets	Purchased pack-rat which is encumbered. No other major purchases are planned for 2009.
03-102-0262-00	Lease Payment	Need to move budgeted amount
03-102-0263-00	Interest Expense-Lease	Need to move budgeted amount
03-102-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
Parking		
04-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$355; \$29 PI, \$295 AI, \$31 GLI
Parks		
05-100-0203-00	Group Insurance	Employee went to family coverage
05-100-0214-00	Heat/Light/Water	Higher gas bill for winter months and some of the CenterPoint fees increased 12% over 2008
05-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$33K; \$24 K PI, \$6,780 AI, \$1,808 GLI
05-100-0224-00	Office Supplies	Need to move budgeted amount
05-100-0232-00	Fixed Assets	Mowers & vehicles are ordered (encumbered)
05-100-0232-01	Minor Furniture & Equip	Already purchased most of their equipment for the year.
05-100-0233-00	Rentals/Contracts	Lease payment for Southside and toilet rentals
05-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
05-100-0318-00	Maintenance Contracts	Vermont's (software system for Parks) annual payment
E-911		
06-100-0213-00	Telephone Expense	Higher phone bills
06-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$6,064; \$4,488 PI, \$295 AI, \$1,281 GLI
06-100-0224-00	Supplies	Most supplies for year are purchased in January.
06-100-0224-01	Office Supplies	Need to move budgeted amount
06-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year.
06-100-0318-00	Maintenance Contracts	Telephone Equipment-benchmark percentage will not apply on this line item.



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Account Number	Description	Explanation
Capital Improvements		
07-100-0123-00	Old Landfill Closure	Should have been charged to 07-100-0305-00
07-100-0135-00	New Landfill	Onetime payment Benchmark percentage will not apply on this line item.
07-100-0152-02	Washington Street/FS #2	Project has been completed Benchmark percentage will not apply on this line item.
07-100-0152-03	Flemon Road	Project has been completed Benchmark percentage will not apply on this line item.
07-100-0152-04	Monroe/Chestnut/Huntington	Getting close to being done (encumbered)
07-100-0152-10	Wilkins/Nettleton	Hydrologic study is encumbered
07-100-0152-12	2400 E Nettleton Flood	One study will not be completed in 09 but it is show encumbered
07-100-0152-14	North Caraway Road	Bill for CW&L is encumbered
07-100-0166-01	Misc Strawfloor Move	Done with project Benchmark percentage will not apply on this line item.
07-100-0233-00	Rentals/Contracts	A JE was done to move the money in this account
07-100-0239-00	Street Signalization	P.O.'s for 2008 that was rolled over and not budgeted for in this account
07-100-0307-00	Industrial Park Expansion	Land purchase but had nothing budgeted
07-100-0312-00	Parks Greenway	P.O.'s for 2008 that was rolled over but not budgeted
07-100-0320-00	Patrick & Racy Survey	Surveys are in process and encumbered
07-100-0322-00	Optimist Park/FS #2	Purchase for the playground equipment
07-100-0332-00	New Tornado Sirens	Already has been purchased (encumbered). No further expenses for 2009.
07-100-0422-00	Fire Station Construction	Construction is almost completed
07-100-0470-00	Fire Stations-Furniture	Has already been encumbered and will be a onetime payment
07-100-0470-00	Ice Storm Debris Removal 2009	Bid out contract amount is encumbered till work is completed
07-200-0102-00	Race and Fairpark	Project has been started and paid out
07-200-0103-00	Washington and Bridge	Project has been started and paid out
07-200-0104-00	Downtown Parking Lot	One parking lot completed working on other
Adv. & Promotion		
08-100-0313-00	Adv. & Promotion Expense	Request for promotion payments has been paid out. The majority of recipients are paid out in the first quarter of the year.
Federal Grants		
09-100-0619-08	2008 Justice Assistance Grant	P.O. has been requested for guns out of grant
09-100-0632-00	2007 Parks & Tourism Grant	The P.O. was charged to the wrong account
09-100-0643-09	Nice Pak Quick Action City	Onetime payment Benchmark percentage will not apply on this line item.
09-100-0644-09	Nice Pak Quick Action Grant	Most of grant has been requested
CDBG		
10-100-0210-00	Part-time Salaries	Has to do with Gayle's reporting
10-100-0213-00	Telephone Expense	Don't look like enough was budgeted
10-100-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$482; \$34 PI, \$295 AI, \$153 GLI
10-100-0224-01	Office Supplies	Need to move budgeted amount
10-100-0231-00	Miscellaneous	Onetime payment- Benchmark percentage will not apply on this line item
10-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
MPO		
11-101-0213-00	Telephone Expense	Increase of expense versus 2008 expense. Not enough has been budgeted.
11-101-0215-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$164, all GLI
11-101-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.



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Account Number	Description	Explanation
Transit		
13-100-0203-00	Group Insurance	Employees went to family coverage Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$8,253; \$1,828 PI, \$4,128 AI, \$2,297
13-100-0215-00	Insurance & Licenses	GLI
13-100-0220-00	Advertising & Printing	Rewrap bus for Vision Care Center
13-100-0233-01	CTP-HSTP Auto Expense	Supplies for Focus bus
13-100-0228-00	Dues & Subscriptions	Yearly dues paid at beginning of the year Benchmark percentage will not apply on this line item.
13-100-0279-00	Unemployment/Workers Comp	Workers Comp is a onetime payment at the first of the year. Benchmark percentage will not apply on this line item.
Perpetual Care		
17-100-0314-00	Perpetual Care Expense	Design and construction for the cemetery is encumbered