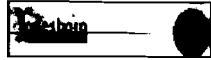


Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
Finance		
01-100-0210-00	Part-time Salaries	Employee did not start working full-time until January 2009, after the budget was passed. The salary for this person was paid from part-time salaries. The plan was to use part-time and overtime(OT) as needed to complete the 2009 budget before deadline.
01-100-0211-00	Overtime	Dozens of year end closing assignments, tasks and other yearly duties were added by the new Finance Director. Many of these had NOT been performed since the software conversion. Some clean up of 2007 year-end was necessary to balance 2008. This required several finance department employees to work OT learning the procedures. Also OT was required to finish the 2009 budget for the new administration.
01-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures. Amount billed \$827, all General Liability Insurance (GLI); it was lumped into one cost-center in the past. <i>All expenditures that were previously paid in a lump-sum from the General Administration cost center, are now allocated to each individual cost center based upon their specific cost. This will allow the public and the managers to understand their true cost of providing services.</i>
01-100-0220-00	Advertising & Postage	The cost paid to Kinko's to produce copies of the 2009 Budget for the Council and department heads. Last year charged for supplies. This cost was not budgeted for in 2008.
01-100-0224-01	Supplies	Purchase of copy paper and everyday office supplies. For the Finance department, it runs about \$500 per month.
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 . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Police		
01-101-0201-00	Salaries	The department is fully staffed at 100% for the first time in a while. The Chief based the budget amount on a 2% attrition rate which has been the typical experience for our police department. Although the 73.8% is below the benchmark of 75%, this will not likely be the case as the year goes on and normal attrition takes place.
01-101-0206-00	Payroll Taxes	Since this tax is a percentage of salaries it will go up or down as salaries go up or down. There was some overtime due to the ice storm in addition to regular OT which would cause this number to be a little higher than usual.
01-101-0214-00	Heat/Light/Water	Higher gas bill for winter months and some of the <u>Center Point fees increased 12%</u> over 2008
01-101-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.

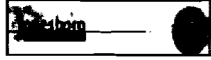


BENCHMARK = should have 75% Available to Spend

Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
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 to properly account for printing, postage and advertising in compliance with GAAP guide.
01-101-0224-01	Supplies	The benchmark percentage will not apply on this line item because of <i>changes in accounting classification procedures</i> to comply with GAAP.
01-101-0229-00	Jail Fees	We have paid 5 months (Sept,Oct,Nov,&Dec) of 2008 in 2009 as well as Jan of 09. At the current billing rate we will be at least \$355K over at the end of the year. Only 12 months of expenditures were budgeted for the year.
01-101-0232-00	Fixed Assets	The police cars have been ordered and are encumbered to avoid delay of delivery. The benchmark percentage will not apply on this line item.
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 building rent at \$750 per month.
01-101-0262-00	Lease Payment	One time payment in January. The accounting of the payoff for the lease payments(<i>recommended by Legislative Audit</i>) resulted in adding this new account. Benchmark percentage will not apply on this line item.
01-101-0263-00	Interest Expense-Lease	One time payment in January-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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
01-101-0333-00	Buy Money	The benchmark percentage will not apply for obvious reasons. Typically, this is not be a budget related item(NBR). <i>NBR's in the future will not be presented in the budget, but should be reported separately to the Public Safety Committee.</i> Divulging the amount of time of buy money withdrawals could possibly inhibit law enforcement.
Fire		
01-102-0201-00	Salaries	One time payment of longevity pay occurs in January. This is the only department that gets longevity pay benefit, therefore the benchmark will not apply.
01-102-0211-00	Overtime	More firemen were working OT, due to captains being off. The Chief has addressed this and it should be better due to the promotions ordinance that recently was passed by the Council.
01-102-0214-00	Heat/Light/Water	Higher gas bill for winter months was due to increase usage and <i>Center Point's 12% fee increase</i> over 2008. In all departments, we experienced January bills that doubled and tripled the prior month's bills. Finance staff contacted Center Point but they could not identify anything other than increased usage & the fee increase for our sudden increase in cost.
01-102-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-102-0220-00	Advertising & Postage	Business cards for 2 employees

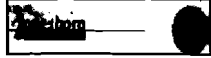


BENCHMARK = should have 75% Available to Spend

Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
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	This is for oil changes on all vehicles & new tires. Benchmark percentage will not apply on this line item. However, we have spent over \$6k above 2008 at this time.
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. The benchmark percentage will not apply.
01-102-0232-01	Minor Furniture & Equip	Ordered Mowers and trimmers for yard as needed, thus the benchmark will not apply.
01-102-0233-00	Rentals/Contracts	Copier rentals and tank maint. fees
01-102-0262-00	Lease Payment	One time payment in January. The accounting of the payoff for the lease payments(<i>recommended by Legislative Audit</i>) resulted in adding this new account. Benchmark percentage will not apply on this line item.
01-102-0263-00	Interest Expense-Lease	One time payment in January-The payoff for the lease payments Benchmark percentage will not apply on this line item.
01-102-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Inspection		
01-104-0211-00	Overtime	<i>Additional cost due to the ice storm.</i> 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 up to 87.5%
01-104-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-104-0224-01	Office Supplies	Budgeted amount has not been moved yet, but budget adjustments are in the process.
01-104-0228-00	Dues & Subscriptions	The purchase of Code Books & Yearly dues results in percentage of remaining budget to be less than the 75% benchmark.
01-104-0232-00	Fixed Assets	Vehicle has been ordered and is encumbered. Budget benchmark will not apply.
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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
01-104-0211-00	Overtime Salaries	These costs were related to the Ice Storm clean-up.
01-104-0224-01	Office Supplies	A budget adjustment will be made to correct this.
01-104-0232-00	Minor Furniture & Equip	A budget adjustment will be made to correct this.
Animal Control		
01-105-0207-00	Uniforms	Uniforms for new employee were purchased at the beginning of the year. Benchmark does not apply.

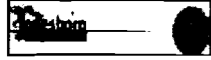


BENCHMARK = should have 75% Available to Spend

Explanation of Budget Variance from Benchmark

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

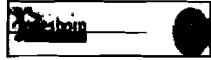
<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
01-105-0211-00	Overtime	<i>Additional cost due to the ice storm.</i> An appropriation ordinance will be drafted to address non-budget expenditures related to the ice storm. The City of Jonesboro will eventually be reimbursed by FEMA up to 87.5%
01-105-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-105-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-105-0232-01	Minor Furniture & Equip	Guns are needed were ordered and are encumbered. These purchases are made as needed so benchmark percentage will not apply.
01-105-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year. Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
City Clerk		
01-106-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
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. A budget adjustment will be made to correct it.
01-106-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year. Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
City Attorney		
01-107-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-107-0224-01	Office Supplies	Budgeted amount has not been moved yet
01-107-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year. Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Planning		
01-108-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-108-0224-01	Office Supplies	Budgeted amount has not been moved yet. We are still in process of making budget adjustments to comply with the accounting classification changes.
01-108-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year. Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.



Explanation of Budget Variance from Benchmark

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

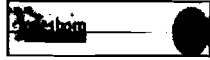
<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
Information Systems		
01-110-0209-00	Expenses (Travel & Training)	Sent Jack to Springbrook training in Portland, Oregon. The appropriation has been made from General Administration(dept.#134) and needs to be moved to Information Systems department.
01-110-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-110-0224-00	Supplies	Equipment for computers (encumbered). Purchased in 2008 but no reappropriation was made to cover cost in 2009 when invoices were received. These are actually 2008 expenditures under accrual accounting method. An adjustment will need to be made.
01-110-0224-01	Office Supplies	Budgeted amount has not been moved yet. Purchased in 2008 but no reappropriation was made to cover cost in 2009 when invoices were received.
01-110-0232-00	Fixed Assets	Laptops and a computer (encumbered). Purchased in 2008 but no reappropriation was made to cover cost in 2009 when invoices were received. Computers purchased should be charged to the department who needs and uses the computer. <i>Hopefully next year this accounting procedure change will be followed more consistently!</i>
01-110-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
01-110-0318-00	Maintenance Contracts	Payment for maint. contract for Springbrook in annual and benchmark percentage will not apply on this line item.
Human Resources		
01-113-0210-00	Part-time Salaries	Part-time staff is only planned for half the year. After June, no further part-time cost are scheduled.
01-113-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-113-0218-00	Postage	Purchased a box of stamped envelops
01-113-0224-00	Supplies	Had to purchase training test
01-113-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Building Maintenance		
01-115-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-115-0224-01	Office Supplies	Budgeted amount has not been moved yet. We are still in process of making budget adjustments to comply with the accounting classification changes.
01-115-0232-01	Minor Furniture & Equip	Purchase of a chainsaw & one item was charged to wrong account. <u>It was corrected</u> since this report was ran.



Explanation of Budget Variance from Benchmark

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

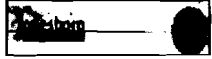
<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
01-115-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
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.
01-130-0312-00	Insurance & Licenses	Onetime payment- Benchmark percentage will not apply on this line item. Amount billed \$51K; \$26K PI, \$25K GLI (Amount charged has been corrected.)
01-130-0325-00	Transit System Subsidy	Onetime payment- Benchmark percentage will not apply on this line item.
Mayor's Office		
01-131-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-131-0218-00	Postage	Charges for making copies of the 2009 budget
01-131-0224-00	Supplies	Business Cards and other office supplies purchased for new Mayor in the first quarter.
01-131-0228-00	Dues & Subscriptions	Yearly dues Benchmark percentage will not be relevant on this line item until late in the year.
01-131-0232-01	Minor Furniture & Equip	Most of the equipment needed for the entire year has already been purchased.
01-131-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Council		
01-132-0209-00	Expenses (Travel & Training)	Charges for council going to municipal league meetings in January, result in percent of remaining budget at 56%. However, no other charges will be incurred until the summer League meetings so benchmark does not apply at this time.
01-132-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
General Admin		
01-134-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
01-134-0228-00	Dues & Subscriptions	AR municipal league dues (onetime payment) so benchmark percentage would not apply at this time.
01-134-0231-00	Miscellaneous	The annual credit card fees are posted here and charged once a year. Therefore, benchmark does not apply.



Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
01-134-0279-00	Unemployment/Wkms Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Street		
02-100-0211-00	Overtime	<i>Additional cost due to the ice storm.</i> 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 up to 87.5%
02-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
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	One time payment in January. The accounting of the payoff for the lease payments(<i>recommended by Legislative Audit</i>) resulted in adding this new account. Benchmark percentage will not apply on this line item.
02-100-0263-00	Interest Expense-Lease	One time payment in January-The payoff for the lease payments Benchmark percentage will not apply on this line item.
02-100-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Engineering		
02-101-0211-00	Overtime	<i>Additional cost due to the ice storm.</i> 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 up to 87.5%
02-101-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
02-101-0232-00	Fixed Assets	Ordered vehicle (encumbered) so budget benchmark percentage will not apply on this line item.
02-101-0232-01	Minor Furniture & Equip	Purchase of an office chair and printer was not budgeted for 2009. It was budgeted in 2008 but not paid for until 2009.
02-101-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Sanitation		
03-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.



BENCHMARK = should have 75% Available to Spend

Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.

Parking

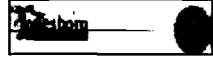
04-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
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Parks

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 Center Point fees increased 12% over 2008
05-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
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	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
06-100-0224-00	Supplies	Most supplies for year are purchased in January.



BENCHMARK = should have 75% Available to Spend

Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
06-100-0224-01	Office Supplies	Need to move budgeted amount
06-100-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
06-100-0318-00	Maintenance Contracts	Telephone Equipment-benchmark percentage will not apply on this line item.

Capital Improvements

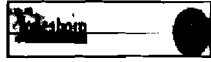
07-100-0123-00	Old Landfill Closure	Should have been charged to 07-100-0305-00
07-100-0135-00	New Landfill	Onetime payment - Benchmark percentage will not apply on this line item.
07-100-0152-02	Washington Street/FS #2	Project has been completed Benchmark percentage will not apply on this line item.
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 2009 but the expenditure is shown as encumbered, and therefore included in total expenditures.
07-100-0152-14	North Caraway Road	The bill for CW&L is encumbered.
07-100-0166-01	Misc Strawfloor Move	Done with project. THERE SHOULD BE NO FURTHER MOVING EXPENDITURES!
07-100-0233-00	Rentals/Contracts	A JE was done to move the money in this account
07-100-0239-00	Street Signalization	There are purchase orders(PO's) for 2008 that are charged to this account. The appropriation budget was not rebudgeted.
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	The cost has already been encumbered and will be a onetime payment. Benchmark will not apply.
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 has been completed and they are 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.
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Federal Grants

09-100-0619-08	2008 Justice Assistance Grant	PO'S have been requested for guns.
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Explanation of Budget Variance from Benchmark

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

<u>Account Number</u>	<u>Description</u>	<u>Explanation</u>
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	The part of the grant has been received and paid. Benchmark does not apply.
09-100-0644-09	Nice Pak Quick Action Grant	Most of grant has been requested at 20% remaining. Benchmark does not apply.
CDBG		
10-100-0210-00	Part-time Salaries	All of costs associated with this fund will be reimbursed at 100%.
10-100-0213-00	Telephone Expense	Benchmark will not apply.
10-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
MPO		
11-101-0213-00	Telephone Expense	Increase of expense versus 2008 expense. Not enough has been budgeted.
11-101-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
11-101-0279-00	Unemployment/Workers Comp	Workers Comp is a one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
(Jonesboro Economical Transit System)		
13-100-0203-00	Group Insurance	Employees that switched to family coverage during the open enrollment, which we couldn't predict. City's contribution is higher for family coverage.
13-100-0215-00	Insurance & Licenses	The benchmark percentage will not apply on this line item because of the one time payment of insurance and minor change in accounting classification procedures to comply with GAAP.
13-100-0220-00	Advertising & Printing	The City ate the cost to rewrap bus for Vision Care Center since it was not done to their satisfaction. However, we still haven't received their regular payment.
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 one time payment at the first of the year . Benchmark percentage will not apply on this line item. The estimate used is close to actual because in the past, the projection was based upon previous year's old invoices.
Perpetual Care		
17-100-0314-00	Perpetual Care Expense	Design and construction for the cemetery is encumbered.