CITY OF SHERWOOD

Close to the action, far from the noise

SHERWOOD CITY COUNCIL MEETING
March 30, 2026
6:00 P.M.

1. Prayer led by Victory Missionary Baptist Church Pastor Larry Campbell

2. Pledge of Allegiance

3. Roll Call

4. Recognition of Abundant Life Men's Varsity Basketball team as State Champions

5. Recognition of Sylvan Hills High School National Merit Finalists Katie Griffin and Addison Thomas

6. Approval of the minutes of the regular called meeting on February 23, 2026, as transcribed

7. February 2026 Financials

8. **Committees/Commissions**
   Planning Commission

   Advertising & Promotion Commission

   Parks and Recreation Committee

9. A resolution certifying that the City of Sherwood Arkansas agrees to provide civil rights assurances which are a condition for receiving assistance under the Federal Transit Act, and for other purposes (Mayor Heye-Townsell)

10. An ordinance sunsetting the benefit granted to certain elected officials and amending ordinances 840, 1014, 2001 and 2236 (Council Member Brooks)

11. A resolution amending the 2025 General Fund Budget Resolution 42-2024, the 2025 Street Fund Budget Resolution 43-2024, and the 2025 Wastewater Utility Fund Budget Resolution 44-2024 (Mayor Heye-Townsell)

12. Old Business

13. New Business
    - Discussion of council rules and procedures regarding resident comments on non-agenda items (Council Member Townsend)

14. Announcement(s)
    - April 2: Sherwood Chamber of Commerce State of the City Luncheon, 11:30am at The Greens Banquet Center
    - April 3: Good Friday
    - April 4: Sherwood Easter Egg-Stravaganza; 10am-2pm, Egg Hunt begins at 10:30am, City Hall Park
    - April 5: Easter
    - April 7: Senior Center Luncheon 11:30am, Please RSVP501-834-5770
    - April 7-8: Electronics recycling unplugged event at Simmons Bank Arena, 7am-2pm. Visit https://www.recyclingunplugged.com for more information
    - April 11: Sherwood Sharks 5k
    - April 11: Opening ceremony for baseball & softball, 9am, Sherwood Sports Complex
    - April 16: Third Thursdays in the Park – BAD HABIT, 6-8pm
    - April 22: Happy Birthday Sherwood and Happy Earth Day
    - April 24: Jack Evans Senior Center 1st Annual Health Fair, 11am-1pm, 2301 Thornhill Dr.
    - April 25: Sherwood PD Drug Take Back at St. Vincent's Hospital or Wal-Mart Neighborhood Market 10am-2pm
    - April 25-26: Sherwood Sharks Registration & Tryouts, 501-835-6893
    - April 30: Fly the American Flag to Support Our Vietnam Veterans

15. Adjourn

CITY OF SHERWOOD

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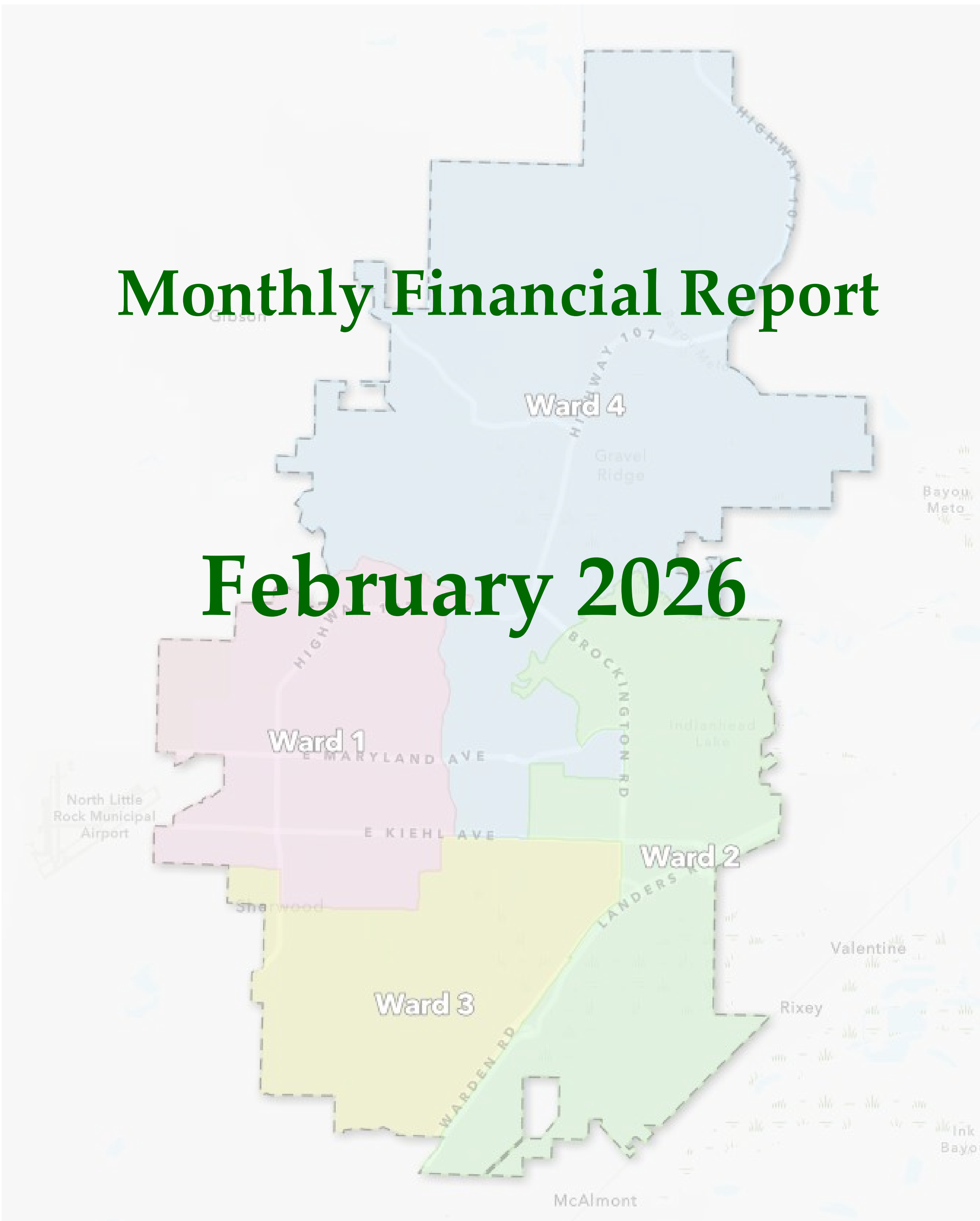
Monthly Financial Report

February 2026



City of Sherwood
General Fund
Year To Date (YTD) Budgetary Comparison
February 28, 2026

Year-to-Date Revenues & Expenses Balance at $6.1M vs. Budget of $5.7M

YTD Revenue from Ops is $5.5M which is $0.2M, or 3%, Favorable vs. Budget, Led By $0.2M Favorable YTD Variance in Sales Tax Collection

February's Disbursements Were $2.6M, or $0.2M Favorable vs. Budget, And $0.9M Lower Than January's $3.5M, As Avg. Monthly Expenditures Continue To Wind Down The Three Pay Periods In January.

Account	Description	2026 Budget	2026 YTDActual	YTD Budget Allocation (2 Months)	Amount Over/ (Under) YTD Budget FY 2026	% YTD Actual vs YTD Budget FY2026
	State Aid	1,000,111	99,584	166,685	(67,101)	60%
	Sales Taxes	20,210,000	3,559,756	3,368,333	191,423	106%
	Transfers	1,787,000	394,545	297,833	96,711	132%
	Federal Aid	-	6,415	-	6,415	0%
	Licenses & Permits	728,500	256,706	121,417	135,289	211%
	Parks & Recreation Fees	744,000	125,223	124,000	1,223	101%
	Child Care	125,000	-	20,833	(20,833)	0%
	911 Board Revenue	464,000	16	77,333	(77,317)	0%
	NLR Revenue Share	365,000	80,230	60,833	19,397	132%
	Millage & Interest Received	1,343,689	170,691	223,948	(53,257)	76%
	Fines & Fees	915,000	112,023	152,500	(40,477)	73%
	Golf Course fees & rentals	642,513	68,374	107,086	(38,712)	64%
	Sanitation Fees	3,517,296	600,735	586,216	14,519	102%
	Other	124,515	17,085	20,753	(3,668)	82%
	Sub-Total Revenue	31,966,624	5,491,384	5,327,771	163,613	103%
	Available Fund Reserve	2,239,863	573,915	373,310	200,604	9%
	Total Revenues	**34,206,486**	**6,065,298**	**5,701,081**	**364,217**	**106%**
0004-000	Administration	8,885,327	1,860,603	1,480,888	379,715	126%
0015-000	Police Department	11,546,243	2,275,336	1,924,374	350,962	118%
0016-000	Finance Department	645,230	101,899	107,538	(5,639)	95%
0026-000	District Court	949,521	181,432	158,253	23,178	115%
0030-000	Engineering, Permits, & Planning Dept.	1,070,737	170,929	178,456	(7,527)	96%
0036-000	Human Resources Department	297,919	35,622	49,653	(14,031)	72%
0040-000	Information Technology Department	935,862	131,553	155,977	(24,424)	84%
0050-000	Public Works Dept. - Sanitation	3,421,136	474,108	570,189	(96,081)	83%
0060-000	Parks Dept. - Bill Harmon Recreation Center	816,321	128,550	136,053	(7,504)	94%
0061-000	Parks & Recreation Department	245,500	17,624	40,917	(23,292)	43%
0062-000	Parks Dept. - Sherwood Forest	213,541	34,024	35,590	(1,566)	96%
0063-000	Parks Dept. - After School Daycamp	195,141	4,596	32,524	(27,927)	14%
0065-000	Parks Dept. - Greens at North Hills	1,165,291	146,193	194,215	(48,022)	75%
0066-000	Parks Dept. - Sports Complex	1,218,752	127,574	203,125	(75,552)	63%
0068-000	Senior Citizens Center	259,343	35,915	43,224	(7,308)	83%
0069-000	Facilities Maintenance	1,060,628	133,543	176,771	(43,228)	76%
0070-000	Police Dept. - Animal Services	614,597	88,311	102,433	(14,122)	86%
0080-000	Public Works Dept. - Drainage	665,398	117,486	110,900	6,587	106%
	Total Expenditures	**34,206,486**	**6,065,298**	**5,701,081**	**364,217**	**106%**
	Revenue Over (Under) Expenditures	-	-	-	-	-

CITY OF SHERWOOD

GENERAL FUND

For the Two Months Ending February 28, 2026

ASSETS

	CURRENT ASSETS	
11100	Cash on Hand	65
11101	ACH transfer	27,042
11102	Checking	3,120,587
11103 + 00114	Certificates of Deposit	2,802,423
11104	General Fund Savings	11,060,770
11107	Garnishment/Child Support	263
11110	Returned Checks	829
11133	Transfer visa	419
11141	Administrative Merchant Account	3,486
11154	Weekly Trash Pickup Residential	988
	TOTAL ASSETS	**17,016,874**

LIABILITIES AND FUND BALANCE

	CURRENT LIABILITIES	
21202	Federal & FICA Taxes Payable	10
21204 + 00362	State W/H Taxes Payable	29,560
21205	Group Insurance Payable	(108,640)
21209	Payroll Deductions Payable	(6,250)
21214	LOPFI-Employee Deductions	16,054
21215 + 00305	Accounts Payable	25,588
21218	Sherwood Retirement Contributions	13,353
21226 + 00366	HSA Payable	(117,829)
21234	Pension State W/H Taxes Payable	308
21305	Supplemental Insurance Payable - Amer. Fidelity	6,038
21310	Supplemental Insurance Payable - Other	17,727
21500	Security Deposits Held	1,000
	TOTAL CURRENT LIABILITIES	**(123,081)**
	FUND BALANCE	
31290 + 00140 + 00491	Fund Balance	16,994,483
31292	Restricted unadjudicated GL FN	719,386
	Excess Revenues over Expenditures	(573,915)
	TOTAL FUND BALANCE	**17,139,955**
	TOTAL LIABILITIES AND FUND BALANCE	**17,016,874**

CITY OF SHERWOOD

Statement of Revenues and Expenditures - General Fund

For the Two Months Ending Saturday, February 28, 2026

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	REVENUES				
0000-50300-000	Property Condemnation/Maintenance income	506	15,000	(14,494)	97.%
0000-50302-000	State General Turnback	99,584	435,000	(335,416)	77.%
0000-50303-000	Worker's compensation	-	57,000	(57,000)	100.%
0000-50305-000	State Insurance Turnback	-	507,986	(507,986)	100.%
0000-51302-000	City Sales Tax	1,770,450	10,100,000	(8,329,550)	82.%
0000-51304-000	Franchise Fund Transfer	334,545	1,427,000	(1,092,456)	77.%
0000-51305-000	County Wide Sales Tax	1,789,306	10,110,000	(8,320,694)	82.%
0000-51307-000	A & P Tax	60,000	360,000	(300,000)	83.%
0000-51308-000	Senior Citizen Department	148	4,500	(4,352)	97.%
0000-51309-000	Administration Other Income	415	5,000	(4,585)	92.%
0000-51310-000	Insurance Claims	7,289	-	7,289	0.%
0000-51311-000	Police Dept. Other Income	5,724	10,000	(4,276)	43.%
0000-51316-000	Animal Rescue & Shelter Trust	-	125	(125)	100.%
0000-51317-000	STEP Reimbursement	1,287	-	1,287	0.%
0000-51318-000	US DOJ Reimbursements	5,128	-	5,128	0.%
0000-51325-000	Police Dept. Take Home Vehicle Revenue	3,500	15,000	(11,500)	77.%
0000-52308-000	Building Permits	18,010	175,000	(156,990)	90.%
0000-52309-000	Sign Permits	3,035	6,000	(2,965)	49.%
0000-52310-000	Animal Services	2,269	20,000	(17,731)	89.%
0000-52311-000	Electric License and Permits	4,364	60,000	(55,636)	93.%
0000-52312-000	Sanitation Tax	9	-	9	0.%
0000-52313-000	Inspection Fees	3,266	30,000	(26,734)	89.%
0000-52315-000	Tax Collected Golf Cart Rental	(146)	500	(646)	129.%
0000-52317-000	Liquor License	14,366	110,000	(95,634)	87.%
0000-52318-000	Sports Complex Concessions	4,538	155,000	(150,462)	97.%
0000-52320-000	Street Cut	1,125	10,000	(8,875)	89.%
0000-52321-000	Parks and Recreation Fees	39,345	200,000	(160,655)	80.%
0000-52322-000	Act 474 of 1999	(1,440)	-	(1,440)	0.%
0000-52323-000	Plan Comm Fees and Rezoning	325	2,000	(1,675)	84.%
0000-52324-000	Privilege License	211,026	300,000	(88,974)	30.%
0000-52325-000	Field Rental-Sports Complex	2,596	15,000	(12,404)	83.%
0000-52326-000	Parks & Rec Other Income	412	15,000	(14,588)	97.%
0000-52327-000	Duran Center Building Rental	4,000	24,000	(20,000)	83.%
0000-52330-000	Child Care	-	125,000	(125,000)	100.%
0000-52331-000	Bill Harmon Recreation Center	57,682	250,000	(192,318)	77.%
0000-52333-000	911 - CMRS Board	-	460,000	(460,000)	100.%
0000-52348-000	Grants - Other	-	50,000	(50,000)	100.%
0000-53514-000	Millage	77,305	843,689	(766,384)	91.%
0000-53315-000	Interest Received	93,386	500,000	(406,614)	81.%
0000-53323-000	Copies	-	15	(15)	100.%
0000-53326-000	Sherwood Forest	16,650	85,000	(68,350)	80.%
0000-53328-000	Environmental Sanitation Fees	600,735	3,517,296	(2,916,561)	83.%
0000-53330-000	Sale of Fixed Assets	-	15,000	(15,000)	100.%

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
0000-53331-000	9 - 1 - 1 System Tax	16	4,000	(3,984)	100.%
0000-53332-000	Land Lease	-	25,000	(25,000)	100.%
0000-53370-000	City Administration of Justice	14,163	240,000	(225,837)	94.%
0000-53400-000	Greens at North Hills Park	22,860	105,000	(82,140)	78.%
0000-53401-000	Golf course fees/memberships	41,446	500,000	(458,554)	92.%
0000-53402-000	NLR Revenue Share	80,230	365,000	(284,770)	78.%
0000-53403-000	Greens @ NH Restaurant Rental	4,068	37,513	(33,445)	89.%
0000-55305-000	Court Fines and Forfeitures	97,860	675,000	(577,140)	86.%
0000-59000-000	Available Fund Reserve	573,915	2,239,863	(1,665,948)	100.%
	TOTAL REVENUES	**6,065,298**	**34,206,486**	**(28,141,188)**	**84.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	EXPENDITURES				
0004-000	Administration	1,860,603	8,885,327	7,024,786	79.%
0015-000	Police Department	2,275,336	11,546,243	9,270,907	80.%
0016-000	Finance Department	101,899	645,230	543,331	84.%
0026-000	District Court	181,432	949,521	768,089	81.%
0030-000	Engineering, Permits, & Planning Dept.	170,929	1,070,737	899,808	84.%
0036-000	Human Resources Department	35,622	297,919	262,297	88.%
0040-000	Information Technology Department	131,553	935,862	804,309	86.%
0050-000	Public Works Dept. - Sanitation	474,108	3,421,136	2,947,028	86.%
0060-000	Parks Dept. - Bill Harmon Recreation Center	128,550	816,321	687,771	84.%
0061-000	Parks & Recreation Department	17,624	245,500	227,876	93.%
0062-000	Parks Dept. - Sherwood Forest	34,024	213,541	179,517	84.%
0063-000	Parks Dept. - After School Daycamp	4,596	195,141	190,545	98.%
0065-000	Parks Dept. - Greens at North Hills	146,193	1,165,291	1,019,098	87.%
0066-000	Parks Dept. - Sports Complex	127,574	1,218,752	1,091,179	90.%
0068-000	Senior Citizens Center	35,915	259,343	223,427	86.%
0069-000	Facilities Maintenance	133,543	1,060,628	927,085	87.%
0070-000	Police Dept. - Animal Services	88,311	614,597	526,286	86.%
0080-000	Public Works Dept. - Drainage	117,486	665,398	547,912	82.%
	TOTAL EXPENDITURES	**6,065,298**	**34,206,486**	**28,141,250**	**82.%**
	EXCESS REVENUE OVER EXPENDITURES	**-**	**-**	**-**	**0.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	ADMINISTRATION				
0004-70100-000	Mayor Salary	23,860	124,071	100,211	100.%
0004-70105-000	City Clerk Salary	3,972	20,653	16,681	100.%
0004-70115-000	City Attorney Salary	19,231	100,000	80,769	100.%
0004-70118-000	Elected Officials Salaries	19,829	78,571	58,742	15.%
0004-70120-000	Administrative Salaries	44,622	255,332	210,711	83.%
0004-70150-000	Payroll Taxes	9,105	56,400	47,294	84.%
0004-70165-000	Expense-Mayor	1,500	8,000	6,500	81.%
0004-70170-000	Expense-City Clerk	200	1,200	1,000	83.%
0004-70175-000	Expense-City Attorney	1,000	8,000	7,000	88.%
0004-70176-000	Expense Council Members	1,600	48,000	46,400	97.%
0004-70180-000	Mayor Retirement	9,765	58,591	48,825	83.%
0004-70185-000	City Clerk Retirement	9,250	55,871	46,621	83.%
0004-70195-000	Retirement-City Employee 457(b)	126,832	795,670	668,838	84.%
0004-70197-000	Retirement-District Court Clerk	2,216	11,526	9,310	81.%
0004-70200-000	Ads & Public Notices-Admin.	1,936	15,000	13,064	87.%
0004-70205-000	Public Relations-Admin.	134	15,000	14,866	99.%
0004-70210-000	Election	40,024	25,000	(15,024)	(60.%)
0004-70220-000	Insurance & Bond (Vehicle/Property)	648,545	627,044	(21,501)	(3.%)
0004-70240-000	Rock Region Metro	15,671	150,000	134,329	90.%
0004-70245-000	Regional Detention Facility	56,126	500,000	443,874	89.%
0004-70300-000	Dues-Other	1,278	5,500	4,222	77.%
0004-70305-000	Dues-Metroplan	30,113	40,151	10,038	25.%
0004-70320-000	Municipal Meetings	-	5,200	5,200	100.%
0004-70325-000	Professional Fees-Admin.	315	25,000	24,685	99.%
0004-70327-000	Legal Fees - Admin	-	25,000	25,000	100.%
0004-70330-000	Legal Defense Fund	-	6,000	6,000	100.%
0004-70360-000	Fire Protection District #5 (SWFD)	338,629	2,031,775	1,693,146	83.%
0004-70362-000	Fire Protection District #9 (GRFD)	100,046	600,277	500,231	83.%
0004-70365-000	Education	-	5,000	5,000	100.%
0004-70380-000	Group Insurance-Health	316,865	1,646,064	1,329,261	81.%
0004-70390-000	Admin Merchant Bank Fees	(352)	(1,355)	(1,003)	74.%
0004-71000-000	Supplies & Services-Admin.	424	30,000	29,576	99.%
0004-71005-000	Software-Admin.	-	4,000	4,000	100.%
0004-71500-000	Postage-Admin.	1,077	6,000	4,923	82.%
0004-72000-000	Telephone-Admin.	10,540	80,000	69,460	87.%
0004-72500-000	Utilities-Admin.	19,985	100,000	80,015	80.%
0004-72501-000	Amy Sanders Library - UTILITIES	5,565	30,000	24,435	81.%
0004-73000-000	Training & Conference-Admin.	-	10,000	10,000	100.%
0004-73500-000	Admin. Vehicle Expense	36	2,000	1,964	98.%
0004-78990-000	Refund-Admin.	(347)	-	347	0.%
0004-78992-000	Economic Development	-	15,000	15,000	100.%
0004-78994-000	Amy Sanders Library - Bldg & Grounds	1,011	60,000	58,989	98.%
0004-79000-000	Capital Disbursements-Admin.	-	1,205,785	1,205,785	100.%
	TOTAL ADMIN EXPENSES	**1,860,603**	**8,885,327**	**7,024,725**	**79.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	POLICE DEPARTMENT				
0015-70116-000	Uniform Personnel Salaries	1,071,038	5,804,849	4,733,811	82.%
0015-70120-000	Civilian Salaries	128,447	494,800	366,353	74.%
0015-70121-000	Code Enforcement Salaries	9,987	281,555	271,567	96.%
0015-70128-000	Part-Time Salaries	7,296	57,950	50,654	87.%
0015-70130-000	Communications	108,265	771,200	662,935	86.%
0015-70131-000	Communications Overtime	12,665	33,990	21,325	63.%
0015-70132-000	Overtime	36,931	195,700	158,769	81.%
0015-70140-000	Certification Stipends	2,200	-	(2,200)	0.%
0015-70150-000	Payroll Taxes	105,932	566,892	460,961	81.%
0015-70155-000	Contract Labor -Police	-	500	500	100.%
0015-70196-000	Police Retirement	268,025	1,422,188	1,154,163	81.%
0015-70205-000	Public Relations-Police	-	3,000	3,000	100.%
0015-70300-000	Dues & Subscriptions-Police	1,575	3,000	1,425	48.%
0015-70365-000	Education	1,500	20,000	18,500	93.%
0015-71000-000	Supplies-Police	7,296	65,000	57,704	89.%
0015-71005-000	Software Maintenance Fee	-	5,000	5,000	100.%
0015-71095-000	Clothing Allowance-Police	13,781	90,000	76,219	85.%
0015-71500-000	Postage-Police	538	6,000	5,462	91.%
0015-72000-000	Telephone-Police	10,595	65,000	54,405	84.%
0015-73000-000	Conventions & Travel-Police	-	10,500	10,500	100.%
0015-73010-000	Training-Police	13,818	85,000	71,182	84.%
0015-73027-000	Maintenance Contracts-Police	158,603	350,000	191,397	55.%
0015-73500-000	Vehicle Expense-Police	35,368	290,000	254,632	88.%
0015-76000-000	ACIC	1,708	14,000	12,292	88.%
0015-76010-000	COPPS Expense	178	2,500	2,322	93.%
0015-76015-000	911 Expense	17,119	19,500	2,381	12.%
0015-76020-000	Canine Expense	147	14,000	13,853	99.%
0015-76025-000	Physicals & Testing-Police	602	22,000	21,398	97.%
0015-76035-000	CID Expense	-	25,000	25,000	100.%
0015-76036-000	Special Operations	144	10,000	9,856	99.%
0015-78902-000	Property Maintenance (Lawn Care)	110	50,000	49,890	100.%
0015-78950-000	Radio	-	1,000	1,000	100.%
0015-78960-000	Body Armor	-	33,000	33,000	100.%
0015-79000-000	Capital Disbursements-Police	261,468	733,120	471,652	64.%
	TOTAL POLICE DEPT. EXPENSES	**2,275,336**	**11,546,243**	**9,270,907**	**80.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	FINANCE DEPARTMENT				
0016-70125-000	Salaries	87,432	460,071	372,639	81.%
0016-70132-000	Overtime	1,037	1,545	508	33.%
0016-70150-000	Payroll Taxes	7,197	35,314	28,116	80.%
0016-70235-000	Audit	-	16,000	16,000	100.%
0016-70300-000	Dues-Other	-	800	800	100.%
0016-70390-000	Admin Merchant Bank Fees	2,611	50,000	47,389	95.%
0016-71000-000	Supplies & Services	3,509	33,000	29,491	89.%
0016-71005-000	Software	-	40,000	40,000	100.%
0016-73000-000	Training & Conference	-	7,000	7,000	100.%
0016-73500-000	Vehicle Expense	113	1,500	1,387	92.%
	TOTAL FINANCE DEPARTMENT EXPENSES	**101,899**	**645,230**	**543,331**	**84.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	DISTRICT COURT				
0026-70110-000	Salaries	152,269	798,371	646,103	81.%
0026-70128-000	Part-Time Salaries	10,588	59,977	49,390	82.%
0026-70132-000	Overtime	7	1,030	1,023	99.%
0026-70150-000	Payroll Taxes	13,109	65,742	52,633	80.%
0026-70232-000	Over/Short Chargebacks	-	500	500	100.%
0026-70300-000	Dues & Subscriptions-Court	1,310	500	(810)	(162.%)
0026-70327-000	Maintenance Contracts-Court	16	2,400	2,384	99.%
0026-71000-000	Supplies-Court	1,521	12,000	10,479	87.%
0026-71500-000	Postage-Court	381	4,000	3,619	90.%
0026-73500-000	Travel & Conventions-Court	2,232	5,000	2,768	55.%
	TOTAL DISTRICT COURT EXPENSES	**181,432**	**949,521**	**768,089**	**81.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	ENGINEERING, PERMITS, & PLANNING DEPT.				
0030-70125-000	Salaries	90,146	635,325	545,179	86.%
0030-70132-000	Overtime	13	1,030	1,017	99.%
0030-70150-000	Payroll Taxes	7,408	48,681	41,274	85.%
0030-70155-000	Contract Labor	26,332	200,000	173,668	87.%
0030-70300-000	Dues & Subscriptions	27,571	40,000	12,429	31.%
0030-70325-000	Professional Fees	-	45,000	45,000	100.%
0030-70326-000	Legal Fees - Eng., Permits & Planning	-	5,000	5,000	100.%
0030-70365-000	Public Education	-	5,000	5,000	100.%
0030-71000-000	Supplies	1,597	15,000	13,403	89.%
0030-71005-000	Software Maintenance	16,625	25,000	8,375	34.%
0030-71095-000	Uniforms	172	2,500	2,328	93.%
0030-71500-000	Postage	95	100	5	5.%
0030-73000-000	Conference &Training	-	2,600	2,600	100.%
0030-73005-000	Travel	-	1,500	1,500	100.%
0030-73015-000	Manuals & Books	-	2,000	2,000	100.%
0030-73500-000	Vehicle Expense	970	12,000	11,030	92.%
0030-79000-000	Capital Disbursements	-	30,000	30,000	100.%
	TOTAL ENGINEERING, PERMITS, & PLANNING EXPENSES	**170,929**	**1,070,737**	**899,808**	**84.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	HUMAN RESOURCES DEPARTMENT				
0036-70125-000	Salaries	29,673	154,306	124,632	81.%
0036-70132-000	Overtime	21	1,030	1,009	98.%
0036-70150-000	Payroll Taxes	2,426	11,883	9,457	80.%
0036-70155-000	Contract Labor	752	5,000	4,248	85.%
0036-70300-000	Dues & Subscriptions-Human Resources	-	1,500	1,500	100.%
0036-71000-000	Supplies-Human Resources	1,228	15,000	13,772	92.%
0036-71005-000	Software Cost-Human Resources	-	3,500	3,500	100.%
0036-71500-000	Postage-Human Resources	17	200	183	92.%
0036-73000-000	Conference & Training-Human Resources	-	5,000	5,000	100.%
0036-73010-000	Training & Materials-Human Resources	-	500	500	100.%
0036-78910-000	Background Checks-Human Resources	198	10,000	9,802	98.%
0036-78911-000	Outside Services-Human Resources	1,306	85,000	83,694	98.%
0036-78912-000	Legal Fees - HR	-	5,000	5,000	100.%
	TOTAL HUMAN RESOURCES DEPT. EXPENSES	**35,622**	**297,919**	**262,297**	**88.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	INFORMATION TECHNOLOGY DEPARTMENT				
0040-70125-000	Salaries	37,151	195,707	158,556	81.%
0040-70132-000	Overtime	229	2,060	1,831	89.%
0040-70150-000	Payroll Taxes	2,994	15,760	12,766	81.%
0040-70155-000	Contract Labor	5,146	14,000	8,854	63.%
0040-71000-000	Computer Supplies	5,834	73,642	67,808	92.%
0040-71005-000	Software	4,217	40,000	35,783	89.%
0040-72035-000	Cabling/Access	-	20,000	20,000	100.%
0040-73000-000	Education	-	24,180	24,180	100.%
0040-73028-000	Software/Maintenance Agreements	74,615	368,784	294,169	80.%
0040-73030-000	Security - Software Maint. Agr.	1,173	51,842	50,669	98.%
0040-73035-000	Security - Hardware	194	65,000	64,806	100.%
0040-73500-000	Vehicle Expense	-	2,000	2,000	100.%
0040-75000-000	Computer Upgrades	-	26,500	26,500	100.%
0040-78997-000	Travel	-	5,000	5,000	100.%
0040-79000-000	Capital Disbursements	-	31,388	31,388	100.%
	TOTAL INFORMATION TECH. DEPT. EXPENSES	**131,553**	**935,862**	**804,309**	**86.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PUBLIC WORKS DEPT. - SANITATION				
0050-70125-000	Salaries	152,094	958,960	806,865	84.%
0050-70132-000	Overtime	2,150	7,725	5,575	72.%
0050-70150-000	Payroll Taxes	12,701	73,951	61,250	83.%
0050-70155-000	Contract Labor	9,615	65,000	55,385	85.%
0050-71000-000	Supplies	3,534	7,500	3,966	53.%
0050-71095-000	Uniforms	850	11,500	10,650	93.%
0050-72500-000	Utilities	660	10,000	9,340	93.%
0050-73015-000	Training Seminars	-	2,500	2,500	100.%
0050-73016-000	Roll Out Sanitation Carts	-	65,000	65,000	100.%
0050-73500-000	Truck Expense	60,896	350,000	289,104	83.%
0050-77060-000	Dump Expense	47,242	385,000	337,758	88.%
0050-77065-000	Recycling	162,753	960,000	797,247	83.%
0050-77066-000	Composting	21,596	130,000	108,404	83.%
0050-77070-000	Fogging & Spraying	-	20,000	20,000	100.%
0050-78900-000	Building Maintenance	16	29,000	28,984	100.%
0050-79000-000	Capital Disbursements	-	345,000	345,000	100.%
	TOTAL PUBLIC WORKS DEPT. - SANITATION EXPENSES	**474,108**	**3,421,136**	**2,947,028**	**86.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - BILL HARMON RECREATION CENTER				
0060-70125-000	Salaries	52,040	315,045	263,006	83.%
0060-70128-000	Part-time Salaries	30,031	212,180	182,149	86.%
0060-70132-000	Overtime	40	1,030	990	96.%
0060-70150-000	Payroll Taxes	6,911	31,665	24,754	78.%
0060-70386-000	Certification Fees	632	10,000	9,368	94.%
0060-71025-000	Building Supplies	1,933	30,000	28,067	94.%
0060-71030-000	Sporting Goods Supplies	94	-	(94)	0.%
0060-71095-000	Uniforms	-	1,400	1,400	100.%
0060-71555-000	Contract Labor	3,360	20,000	16,640	83.%
0060-72520-000	Utilities	23,133	165,000	141,867	86.%
0060-78900-000	Building Maintenance	10,376	30,000	19,624	65.%
	TOTAL PARKS - BILL HARMON RECREATION EXPENSES	**128,550**	**816,321**	**687,771**	**84.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS AND RECREATION DEPARTMENT				
0061-70261-000	Special Events	1,740	50,000	48,260	97.%
0061-70325-000	Professional Fees - Parks & Rec	2,500	48,000	45,500	95.%
0061-70326-000	Legal Fees - Parks & Rec	-	2,000	2,000	100.%
0061-71000-000	Supplies	84	5,000	4,916	98.%
0061-71010-000	Office Supplies	-	12,000	12,000	100.%
0061-72000-000	Telephone	815	5,000	4,185	84.%
0061-72500-000	Utilities	4,735	25,000	20,265	81.%
0061-72550-000	Utilities-Thornhill Pool	941	10,000	9,059	91.%
0061-72560-000	Utilities-Fairway Pool	827	9,000	8,173	91.%
0061-72571-000	Utilities-Splashpad	527	20,000	19,473	97.%
0061-73005-000	Conventions & Travel	77	3,500	3,423	98.%
0061-73500-000	Travel/Vehicle Maint.	3,491	32,000	28,509	89.%
0061-74050-000	Vending-Thornhill Pool	-	8,000	8,000	100.%
0061-74060-000	Vending-Fairway Pool	-	3,500	3,500	100.%
0061-78910-000	Parks Maint. & Repair	1,933	-	(1,933)	0.%
0061-78990-000	Refunds	(200)	-	200	0.%
0061-78998-000	Training/Certification - Parks & Rec	-	5,000	5,000	100.%
0061-79000-000	Capital Disbursements	-	7,500	7,500	100.%
	TOTAL PARKS & RECREATION DEPT. EXPENSES	**17,472**	**245,500**	**228,028**	**93.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - SHERWOOD FOREST				
0062-70125-000	Salaries	16,466	80,319	63,852	79.%
0062-70128-000	Part-time Salaries	2,953	9,548	6,596	69.%
0062-70132-000	Overtime	25	1,030	1,005	98.%
0062-70150-000	Payroll Taxes	1,595	6,144	4,550	74.%
0062-71000-000	Supplies	1,107	10,000	8,893	89.%
0062-72000-000	Telephone	2,544	15,000	12,456	83.%
0062-72500-000	Utilties	7,626	50,000	42,374	85.%
0062-73500-000	Vehicle & Travel	-	1,500	1,500	100.%
0062-78800-000	Non-capital Equipment	-	5,000	5,000	100.%
0062-78900-000	Building/Ground Maint.	1,709	35,000	33,291	95.%
	TOTAL PARKS - SHERWOOD FOREST EXPENSES	**34,024**	**213,541**	**179,517**	**84.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - SUMMER DAY CAMP				
0063-70125-000	Salaries	2,122	55,167	53,045	96.%
0063-70128-000	Part-time Salaries	2,122	108,356	106,234	98.%
0063-70132-000	Overtime	-	1,030	1,030	100.%
0063-70150-000	Payroll Taxes	353	12,588	12,236	97.%
0063-71000-000	Supplies	-	5,000	5,000	100.%
0063-71095-000	Uniforms	-	1,000	1,000	100.%
0063-73000-000	Conference & Training	-	500	500	100.%
0063-73500-000	Vehicles & Travel	-	3,500	3,500	100.%
0063-74600-000	Games & Program material	-	3,000	3,000	100.%
0063-74601-000	Daycamp Fieldtrips	-	5,000	5,000	100.%
	TOTAL PARKS - SUMMER DAY CAMP EXPENSES	4,596	195,141	190,545	98.%

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - GREENS AT NORTH HILLS				
0065-70125-000	Salaries	94,147	534,238	440,091	82.%
0065-70128-000	Part-time Salaries	10,506	67,156	56,650	84.%
0065-70132-000	Overtime	195	2,060	1,865	91.%
0065-70150-000	Payroll Tax	8,600	46,336	37,736	81.%
0065-70200-000	Advertising	-	1,500	1,500	100.%
0065-70300-000	Subscription/Profess Dues-North Hills Park	450	4,000	3,550	89.%
0065-71000-000	Supplies	1,225	25,000	23,775	95.%
0065-71080-000	Agricultural Supplies	-	62,000	62,000	100.%
0065-71090-000	Misc Tools/Small Equip	690	3,000	2,310	77.%
0065-71095-000	Uniforms	65	1,250	1,185	95.%
0065-72000-000	Phone	1,714	9,500	7,786	82.%
0065-72500-000	Utilities	10,837	79,000	68,163	86.%
0065-73005-000	Convention & Travel	-	750	750	100.%
0065-73500-000	Vehicle Maintenance	765	12,000	11,235	94.%
0065-78500-000	Equipment Maint/repairs	1,426	25,000	23,574	94.%
0065-78505-000	Equipment Rental/Lease	9,627	75,000	65,373	87.%
0065-78900-000	Building/Grounds Maintenance-Greens @ NHP	4,621	100,000	95,379	95.%
0065-78990-000	Refund-North Hills Park	1,326	-	(1,326)	0.%
0065-79000-000	Capital Disbursements	-	117,500	117,500	100.%
	TOTAL PARKS - GREENS AT NORTH HILLS EXPENSES	**146,193**	**1,165,291**	**1,019,098**	**87.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - SPORTS COMPLEX				
0066-70125-000	Salaries	58,374	324,077	265,702	82.%
0066-70128-000	Part-time Salaries	13,099	117,523	104,424	89.%
0066-70132-000	Overtime	1,259	8,240	6,981	85.%
0066-70150-000	Payroll Taxes	5,768	34,413	28,644	83.%
0066-70160-000	Athletic Services	6,896	80,000	73,104	91.%
0066-71000-000	Supplies - Soccer & Tennis	253	10,000	9,747	97.%
0066-71030-000	Sporting Good Supplies	208	55,000	54,792	100.%
0066-71080-000	Agricultural Supplies	-	28,000	28,000	100.%
0066-71090-000	Misc. Tools / Small Equipment	-	5,000	5,000	100.%
0066-71095-000	Uniforms	417	4,000	3,583	90.%
0066-72000-000	Telephone - Soccer & Tennis	383	3,500	3,117	89.%
0066-72500-000	Utilities-Sports Complex	15,614	135,000	119,386	88.%
0066-72501-000	Utilities- Soccer &Tennis	3,892	42,000	38,108	91.%
0066-78500-000	Equipment Maintenance	442	7,500	7,058	94.%
0066-78900-000	Building & Grounds Maintenance	11,052	75,000	63,948	85.%
0066-78901-000	Grounds Maintenance - Ball Fields	-	23,000	23,000	100.%
0066-78902-000	Grounds Maintenance - Soccer Fields	-	10,000	10,000	100.%
0066-78991-000	Softball Concession Expense	9,916	140,000	130,084	93.%
0066-79000-000	Capital Disbursements	-	116,500	116,500	100.%
	TOTAL PARKS -SPORTS COMPLEX EXPENSES	**127,574**	**1,218,752**	**1,091,179**	**90.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PARKS - SENIOR CITIZENS CENTER				
0068-70125-000	Salaries	27,116	140,804	113,688	81.%
0068-70128-000	Part-time Salaries	262	2,060	1,798	87.%
0068-70150-000	Payroll Taxes	2,269	10,929	8,660	79.%
0068-70265-000	Senior Program	295	16,000	15,705	98.%
0068-70270-000	Meals on Wheels	-	25,000	25,000	100.%
0068-71025-000	Building Supplies	249	10,000	9,751	98.%
0068-71040-000	Museum Supplies	-	1,500	1,500	100.%
0068-71095-000	Uniforms	-	250	250	100.%
0068-72000-000	Telephone	1,451	7,800	6,349	81.%
0068-72500-000	Utilities	3,623	20,000	16,377	82.%
0068-78900-000	Building Maintenance -Sr. Citizen	650	25,000	24,350	97.%
	TOTAL PARKS - SENIOR CITIZENS CENTER EXPENSES	**35,915**	**259,343**	**223,427**	**86.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	FACILITIES MAINTENANCE				
0069-70125-000	Salaries	105,088	438,072	332,983	76.%
0069-70132-000	Overtime	343	5,150	4,960	96.%
0069-70150-000	Payroll Taxes	6,569	33,907	27,338	81.%
0069-71000-000	Bldg. Maint. & Supplies	1,770	30,000	28,230	94.%
0069-71050-000	Pool Supplies - Thornhill	-	15,000	15,000	100.%
0069-71060-000	Pool Supplies - Fairway	-	7,000	7,000	100.%
0069-71071-000	Splashpad Supplies	-	3,500	3,500	100.%
0069-71090-000	Misc. Tools/Small Equipment	121	10,000	9,879	99.%
0069-71095-000	Uniforms	731	9,500	8,769	92.%
0069-78500-000	Equipment Maintenance	1,775	7,500	5,725	76.%
0069-78505-000	Equipment Rental	2,843	10,000	7,157	72.%
0069-78900-000	Maintenance & Repair	13,874	200,000	186,126	93.%
0069-78910-000	Parks Maint. & Repair	582	270,000	269,418	100.%
0069-79000-000	Capital Disbursements	-	21,000	21,000	100.%
	TOTAL FACILITIES MAINTENANCE EXPENSES	**133,696**	**1,060,628**	**926,932**	**87.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	POLICE DEPT. - ANIMAL SERVICES				
0070-70125-000	Salaries	54,994	370,395	315,401	85.%
0070-70132-000	Overtime	7,287	15,450	8,163	53.%
0070-70150-000	Payroll Taxes	5,180	29,832	24,652	83.%
0070-70160-000	Veterinarian	5,715	35,000	29,285	84.%
0070-70205-000	Public Relations	-	700	700	100.%
0070-70300-000	Dues & Subscriptions	-	1,000	1,000	100.%
0070-71000-000	Supplies & Services	3,347	30,000	26,653	89.%
0070-71035-000	Surgery Supplies	-	18,000	18,000	100.%
0070-71095-000	Uniforms	-	4,000	4,000	100.%
0070-71500-000	Postage	3	100	97	97.%
0070-72500-000	Utilities	3,291	24,000	20,709	86.%
0070-73000-000	Education & Training	-	5,000	5,000	100.%
0070-73500-000	Vehicle Expense	902	10,000	9,099	91.%
0070-75500-000	Pet Food	458	10,000	9,542	95.%
0070-75505-000	Surgery	6,484	27,000	20,516	76.%
0070-75510-000	Cremation Services	455	3,000	2,545	85.%
0070-78900-000	Building Maintenance	197	27,000	26,803	99.%
	TOTAL POLICE DEPT. - ANIMAL SERVICES EXPENSES	**88,311**	**610,477**	**522,166**	**86.%**

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	PUBLIC WORKS DEPT. - DRAINAGE				
0080-70125-000	Salaries	76,923	527,727	450,804	85.%
0080-70132-000	Overtime	7,786	10,300	2,514	24.%
0080-70150-000	Payroll Taxes	7,016	40,371	33,355	83.%
0080-70155-000	Contract Labor	10,921	12,000	1,079	9.%
0080-71090-000	Equipment/Software/Maintenance	5,000	25,000	20,000	80.%
0080-77050-000	Drainage Work	9,840	50,000	40,160	80.%
	TOTAL PUBLIC WORKS DEPT. - DRAINAGE EXPENSES	**117,486**	**665,398**	**547,912**	**82.%**

CITY OF SHERWOOD
STREET FUND
For the Two Months Ending February 28, 2026

ASSETS

	CURRENT ASSETS	
11101	ACH transfer	$484.61
11102	Checking	1,675,500.78
11103 + 00114	Certificates of Deposit	500,000.00
11147	Street Fund Reserve	2,281,376.67
	TOTAL ASSETS	**4,457,362.06**

LIABILITIES AND FUND BALANCE

	CURRENT LIABILITIES	
21204 + 00362	State W/H Taxes Payable	1,462.00
21205	Group Insurance Payable	10,630.48
21209	Payroll Deductions Payable	484.61
21226 + 00366	HSA Payable	(5,850.00)
21305	Supplemental Insurance Payable - Amer. Fidelity	759.83
21310	Supplemental Insurance Payable - Other	968.36
	TOTAL CURRENT LIABILITIES	**8,455.28**
	FUND BALANCE	
31290 + 00140 + 00491	Fund Balance	4,110,429.91
31300	Excess Receipts Over Disb	63,076.05
	Excess Revenues over Expenditures	275,400.82
40000:99999	Excess Revenues over Expenditures	275,400.82
	TOTAL FUND BALANCE	**4,448,906.78**
	TOTAL LIABILITIES AND FUND BALANCE	4,457,362.06

CITY OF SHERWOOD

Statement of Revenues and Expenditures - Street Fund

For the Two Months Ending February 28, 2026

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	REVENUES				
0000-51301-002	Property Tax County Road	138,676	950,000	(811,324)	85.%
0000-51302-002	State Highway Revenue	428,660	2,800,000	(2,371,340)	85.%
0000-51303-002	Interest Received	24,915	100,000	(75,085)	75.%
0000-51308-002	Street reimbursements	64		64	0.%
0000-59000-002	Available Fund Reserve		1,811,391	(1,811,391)	100.%
	TOTAL REVENUES	**592,315**	**5,661,391**	**(5,069,076)**	**90.%**
	EXPENDITURES				
	SALARIES				
0112-70112-002	Salaries-Street Fund	111,660	757,208	645,548	85.%
0112-70132-002	Overtime	10,264	15,450	5,186	34.%
	TOTAL SALARIES	**121,924**	**772,658**	**650,734**	**84.%**
	OPERATING EXPENSES				
0004-70380-002	Group Insurance	15,915	91,284	75,369	83.%
0090-71090-002	Tool/Manual Allowance-Public Works	780	3,120	2,340	75.%
0112-71000-002	Contract Labor-Street	11,671	1,000	(10,671)	(1067.%)
0112-71001-002	Paving & Material	3,405	125,000	121,595	97.%
0112-71002-002	Signs	920	35,000	34,080	97.%
0112-71003-002	Equip Operations & Maintenance	20,256	138,000	117,744	85.%
0112-71004-002	Drainage		600,000	600,000	100.%
0112-71005-002	Utilities	9,080	25,000	15,920	64.%
0112-71007-002	Professional Fees	300	175,000	174,700	100.%
0112-71010-002	Uniforms	1,439	12,000	10,561	88.%
0112-71012-002	Insurance - Property/Vehicle	32,743	45,000	12,257	27.%
0112-71014-002	Payroll Taxes	10,102	59,108	49,006	83.%
0112-71015-002	Building Maintenance	439	12,000	11,561	96.%
0112-71016-002	Supplies	6,228	25,000	18,772	75.%
0112-71017-002	Street Lights	61,988	390,000	328,012	84.%
0112-71018-002	Sidewalks-Street Fund		578,000	578,000	100.%
0112-71019-002	Traffic Control	2,785	50,000	47,215	94.%
0112-71020-002	Training	74	2,500	2,426	97.%
0112-71021-002	Street Improvement	1,775	1,300,000	1,298,225	100.%
0112-71030-002	Bridge Repair		1,000	1,000	100.%
0112-71094-002	Employee Retirement 457(b) -Street	12,152	75,721	63,569	84.%
0112-71097-002	Powerline Trail	3,188	920,000	916,813	100.%
0112-78800-002	Non-capital Equipment		40,000	40,000	100.%
0112-81160-002	Capital Disbursements-Street		185,000	185,000	100.%
	TOTAL OPERATING EXPENSES	**195,238**	**4,888,733**	**4,693,494**	**96.%**
	TOTAL DISBURSEMENTS	**317,162**	**5,661,391**	**5,344,229**	**94.%**
	EXCESS REVENUE OVER EXPENDITURES	**275,152**	**-**	**275,152**	**0.%**

CITY OF SHERWOOD
WASTEWATER FUND

For the Two Months Ending February 28, 2026

ASSETS

CURRENT ASSETS

11103 + 00114	Certificates of Deposit	459,388
11133	Transfer visa	(100)
11150 + 00122	Accounts Receivable	204,820
00220	Equipment	1,125,486
00235	Buildings	381,959
00240	Accumulated Depreciation	(10,813,020)
00105	Fund	4,708,456
00232	Sewer Facility System	14,459,610
	TOTAL ASSETS	**10,526,597**

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

21204 + 00362	State W/H Taxes Payable	630
21205	Group Insurance Payable	2,201
21209	Payroll Deductions Payable	28
21215 + 00305	Accounts Payable	81,897
21220 + 00370	Due to General Fund	1,099
21226 + 00366	HSA Payable	(2,935)
21305	Supplemental Insurance Payable - Amer. Fidelity	(535)
21310	Supplemental Insurance Payable - Other	1,190
	TOTAL CURRENT LIABILITIES	**83,576**

FUND BALANCE

31290 + 00140 + 00491	Fund Balance	10,253,207
	Excess Revenues over Expenditures	189,814
40000:99999	Excess Revenues over Expenditures	(36,008)
00504	Tie-On Fees	315
00505	Service Charge	514,189
00506	Interest Earned	28,479
00670	Treatment Charges-SWWU	(27,228)
00673	Legal Fees	(284)
00674	Dues and Subscriptions	(1,804)
00738	Repair and Maintenance	(10,112)
00740	Uniforms	(1,088)
00745	Salaries	(98,892)
00746	Overtime	(3,458)
00750	Licenses and permits	(3,601)

00752	Tools & equipment	(465)
00756	Supplies	(2,948)
00761	Chemicals	(1,058)
00762	Contract Labor	(110)
00763	Taxes - Payroll	(8,404)
00765	Pumpstation Improvement	(8,484)
00766	Telephone	(1,443)
00767	Treatment Plant Improvement	(3,207)
00775	Training/Seminars	(220)
00780	Utilities	(25,929)
00790	Vehicle Operation & maintenance	(4,626)
00796	Point Repairs	(1,538)
00799	Laboratory Equipment	(1,878)
00800	Laboratory Testing	(3,401)
00764	Manhole Rehab/Repairs	(5,566)
00795	Capital Disbursements	(101,417)
	TOTAL FUND BALANCE	**10,443,021**
	TOTAL LIABILITIES AND FUND BALANCE	**10,526,597**

CITY OF SHERWOOD

Statement of Revenues and Expenditures - WasteWaterFund

For the Two Months Ending February 28, 2026

		YTD ACTUAL	BUDGETED	VARIANCE	PCT
	RECEIPTS				
0000-00504-012	TIE-ON FEES	$315.00	$9,000.00	($8,685.00)	97.%
0000-00505-012		514,188.73	3,283,200.00	(2,769,011.27)	84.%
0000-00506-012	Interest Earned Wastewater	28,479.30	15,000.00	13,479.30	(90.%)
	TOTAL RECEIPTS	**542,983.03**	**3,307,200.00**	**(2,764,216.97)**	**84.%**
	DISBURSEMENTS				
0000-00670-012	Treatment Charges-SWWU	27,228.12	490,000.00	462,771.88	94.%
0000-00672-012	Engineering/Professional Fees		460,000.00	460,000.00	100.%
0000-00673-012	Legal Fees	283.50	160,000.00	159,716.50	100.%
0000-00674-012	Dues & Subscriptions	1,804.45	40,000.00	38,195.55	95.%
0000-00738-012	Repair & Maintenance	10,112.15	80,000.00	69,887.85	87.%
0000-00740-012	Uniforms-Wastewater	1,088.11	10,000.00	8,911.89	89.%
0000-00745-012	Salaries - Wastewater	98,892.20	477,609.85	378,717.65	79.%
0000-00746-012	Overtime	3,457.92	20,600.00	17,142.08	83.%
0000-00750-012	License & Permit	3,600.81	15,000.00	11,399.19	76.%
0000-00752-012	Tools & Equipment-Wastewater	465.49	20,000.00	19,534.51	98.%
0000-00756-012	Supplies	2,948.29	50,000.00	47,051.71	94.%
0000-00757-012	Printing		400.00	400.00	100.%
0000-00761-012	Chemicals	1,057.80	30,000.00	28,942.20	96.%
0000-00762-012	Contract Labor / Services	109.50	25,000.00	24,890.50	100.%
0000-00763-012	Payroll Taxes	8,403.89	36,537.15	28,133.26	77.%
0000-00764-012	Manhole Rehab/Repairs	5,565.89	30,000.00	24,434.11	81.%
0000-00765-012	Pumpstation Improvements	8,484.19	100,000.00	91,515.81	92.%
0000-00766-012	Telephone	1,443.05	15,800.00	14,356.95	91.%
0000-00767-012	Treatment Plant Improvement	3,206.83	110,000.00	106,793.17	97.%
0000-00768-012	Rental Equipment		10,000.00	10,000.00	100.%
0000-00775-012	Training/Seminars	220.00	10,000.00	9,780.00	98.%
0000-00780-012	Utilites	25,929.29	150,000.00	124,070.71	83.%
0000-00790-012	Vehicle Operation/Maint.	4,625.68	35,000.00	30,374.32	87.%
0000-00795-012	Capital Disbursements	101,417.27	230,000.00	128,582.73	56.%
0000-00796-012	Point Repairs	1,537.73	40,000.00	38,462.27	96.%
0000-00797-012	Line Replacements		100,000.00	100,000.00	100.%
0000-00799-012	Laboratory Equipment	1,878.30	10,000.00	8,121.70	81.%
0000-00800-012	Laboratory Testing	3,400.50	30,000.00	26,599.50	89.%
0000-70195-012	Employee Retirement 457(b) Wastewater	10,049.72	47,760.98	37,711.26	79.%
0000-70220-012	Insurance-Property/Vehicle Wastewater	14,475.76	22,000.00	7,524.24	34.%
0000-70380-012	Group Insurance - Health Wastewater	11,482.52	61,036.80	49,554.28	81.%
	TOTAL DISBURSEMENTS	**353,168.96**	**2,916,744.78**	**2,563,575.82**	**88.%**
	EXCESS REC OVER DISB	189,814.07	390,455.22	200,641.15	51.%

RESOLUTION #

A RESOLUTION CERTIFYING THAT THE CITY OF SHERWOOD ARKANSAS AGREES TO PROVIDE CIVIL RIGHTS ASSURANCES WHICH ARE A CONDITION FOR RECEIVING ASSISTANCE UNDER THE FEDERAL TRANSIT ACT, AND FOR OTHER PURPOSES

WHEREAS, As a municipality that receives funding from ARDOT, certain assurances must be made in relation to the delivery of transportation services and transit-related benefits, and

WHEREAS, The required assurances compel the adoption of policies that ensure that no person on the basis of race, color, or national origin shall be the subject of discrimination in the level of services and transit-related benefits.

Now, therefore be it resolved by the City Council of Sherwood, Arkansas

Sec. 1 The City of Sherwood hereby certifies that it will abide by the required Civil Rights assurances and protections from discrimination, will adhere to proper record keeping requirements and make it known to the public that they may file complaints which allege discrimination with the Federal Transit Administration and/or the U.S. Department of Transportation.

Sec. 2 The Mayor is authorized to execute all required Civil Rights Assurances on behalf of the City of Sherwood, Arkansas.

ADOPTED on this _____ day of March 2026.

____

Mary Jo Heye-Townsell, Mayor

ATTEST:

____

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

____

Stephen Cobb, City Attorney

ORDINANCE #

AN ORDINANCE SUNSETTING THE BENEFIT GRANTED TO CERTAIN ELECTED OFFICIALS AND AMENDING ORDINANCES 840, 1014,2001 AND 2236.

WHEREAS, Ordinances 840, 1014, 2001 and 2236 created a benefit to all elected officials to receive a monetary contribution at retirement or end of service, to offset the costs of health insurance, upon attaining a certain age and length of service. And,

WHEREAS The City wishes to amend the existing Ordinances to sunset the benefit for all elected officials, who are not current recipients of the benefit, are not vested or will not become vested for the benefit before the effective date of this ordinance with the exception of members of the City Council.

Sec. 1 Ordinances 840, 1014,2001 and 2236 are hereby amended to sunset the benefit for all elected officials with the exception of the members of the City Council.

Sec. 2 This Ordinance shall not have any retroactive application, and shall not affect the eligibility of any elected official currently receiving the benefit, nor shall it affect the eligibility of any elected official who has vested or will vest under the service and age requirements under the stated ordinances prior to the effective date of this Ordinance. Additionally, all current elected officials who are not yet eligible but may serve for the required period of service and upon reaching the age of eligibility will qualify for the benefit.

Sec. 3 The previous Ordinances are further amended to prospectively change the age for eligibility to 60 years of age.

Sec. 4 This Ordinance shall become effective January 1st, 2027.

Sec. 5 Any existing Ordinance found to be in conflict with this Ordinance is repealed to the extent of the conflict.

Sec. 6 If any part or provision of this Ordinance is found to be invalid, illegal or otherwise unconstitutional, it shall not affect the remaining portions of the Ordinance.

ADOPTED on this _____ day of February, 2026.

____

Mary Jo Heye-Townsell, Mayor

ATTEST:

____

Charlotte Watson, City Clerk

APPROVED AS TO FORM:

____

Stephen Cobb, City Attorney

RESOLUTION ___

A RESOLUTION AMENDING THE 2025 GENERAL FUND BUDGET RESOLUTION 42-2024, THE 2025 STREET FUND BUDGET RESOLUTION 43-2024, AND THE 2025 WASTEWATER UTILITY FUND BUDGET RESOLUTION 44-2024.

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

Sec. 1 Resolution 42-2024 General Fund, Resolution 43-2024 Street Fund, and Resolution 44-2024 Wastewater Utility Fund are amended and transferred as shown on Schedule "A", attached hereto.

Sec. 2 All resolutions or parts of resolutions in conflict herewith are hereby repealed.

ADOPTED on this ____ day of **March 2026.**

____
Mary Jo Heye-Townsell, Mayor

ATTEST:

____
Charlotte Watson, City Clerk

APPROVED AS TO FORM:

____
Stephen Cobb, City Attorney

CITY OF SHERWOOD

2025 Budget Adjustment

Schedule A

Summary of Budget Adjustemnts by Fund

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	Budget Decrease	Budget Increase
	Total Adjustment - GF				0.00	(1,167,687.36)	1,167,687.36
	Total Adjustment - Street Fund				0.00	(127,040.58)	127,040.58
	Total Adjustment - WW Fund				0.00	(32,277.98)	32,277.98

General Fund

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	Budget Decrease	Budget Increase
	ADMINISTRATION						
0004-70118-000	Elected Officials Salaries	348,064.47	309,739.00	(38,325.47)			44,119.99
0004-70120-000	Administrative Salaries	189,798.22	242,308.00	52,509.78		(42,000.00)	-
0004-70132-000	Overtime - Administration	0.00	2,000.00	2,000.00		(2,000.00)	-
0004-70150-000	Payroll Taxes	56,892.02	42,385.00	(14,507.02)			18,368.67
0004-70176-000	Expense Council Members	9,600.00	48,000.00	38,400.00		(38,400.00)	-
0004-70195-000	Retirement-City Employee 457(b)	652,228.91	790,631.00	138,402.09		(9,210.58)	-
0004-70197-000	Retirement-District Court Clerk	11,315.53	11,190.00	(125.53)			663.79
0004-70210-000	Election	0.00	25,000.00	25,000.00			15,023.93
0004-70220-000	Insurance & Bond (Vehicle/Property)	640,474.57	626,251.00	(14,223.57)			14,223.57
0004-70320-000	Municipal Meetings	6,000.00	5,000.00	(1,000.00)			1,000.00
0004-71000-000	Supplies & Services-Admin.	14,931.39	30,000.00	15,068.61		(14,000.00)	-
0004-71500-000	Postage-Admin.	6,924.22	5,000.00	(1,924.22)			2,083.17
0004-72000-000	Telephone-Admin.	79,901.57	79,000.00	(901.57)			901.57
0004-72501-000	Amy Sanders Library - UTILITIES	30,651.15	30,000.00	(651.15)			651.15
0004-78994-000	Amy Sanders Library - Bldg & Grounds	60,574.74	52,000.00	(8,574.74)			8,574.74
	TOTAL ADMININSTRATION				0.00	(105,610.58)	105,610.58
0005-71000-000	Supplies-Admin Building Maintenance	16,358.80	15,000.00	(1,358.80)			1,358.80
0005-78900-000	Building Maintenance Admin Building Maint.	375,867.54	450,000.00	74,132.46		(1,358.80)	-
	SUPPLIES-ADMIN-BLDG MAINTENANCE				0.00	(1,358.80)	1,358.80
0015-70116-000	Uniform Personnel Salaries	5,409,667.87	5,519,707.00	110,039.13			143,466.35
0015-70120-000	Civilian Salaries	736,551.30	704,174.00	(32,377.30)			68,106.92
0015-70128-000	Part-Time Salaries	27,798.56	51,500.00	23,701.44		(23,500.00)	-
0015-70130-000	Communications	761,205.13	878,020.00	116,814.87		(115,000.00)	-
0015-70131-000	Communications Overtime	33,109.80	45,200.00	12,090.20		(12,000.00)	-
0015-70132-000	Overtime	204,728.78	142,430.00	(62,298.78)			66,574.41
0015-70140-000	Certification Stipends	13,200.00	0.00	(13,200.00)			13,200.00
0015-70150-000	Payroll Taxes	551,372.34	558,391.00	7,018.66			17,750.87
0015-70196-000	Police Retirement	1,366,692.88	1,324,730.00	(41,962.88)			103,850.72
0015-70300-000	Dues & Subscriptions-Police	1,990.00	7,500.00	5,510.00		(5,000.00)	-
0015-70365-000	Education	25,078.80	20,000.00	(5,078.80)			5,078.80
0015-71095-000	Clothing Allowance-Police	79,021.74	90,000.00	10,978.26		(8,000.00)	-
0015-71500-000	Postage-Police	7,259.09	5,000.00	(2,259.09)			2,565.74
0015-73010-000	Training-Police	78,468.02	85,000.00	6,531.98		(5,000.00)	-
0015-73027-000	Maintenance Contracts-Police	292,388.09	378,000.00	85,611.91		(85,000.00)	-
0015-73500-000	Vehicle Expense-Police	281,845.84	360,000.00	78,154.16		(63,000.00)	-
0015-76000-000	ACIC	13,120.75	12,000.00	(1,120.75)			2,078.50
0015-76025-000	Physicals & Testing-Police	14,506.00	25,000.00	10,494.00		(10,000.00)	-
0015-76036-000	Special Operations	10,731.55	10,000.00	(731.55)			743.55
0015-78902-000	Property Maintenance (Lawn Care)	17,958.30	15,000.00	(2,958.30)			2,978.30
0015-78960-000	Body Armor	19,466.79	33,000.00	13,533.21		(13,500.00)	-
0015-79000-000	Capital Disbursements-Police	530,048.72	558,361.00	28,312.28		(28,000.00)	-
	TOTAL POLICE DEPT.				58,394.16	(368,000.00)	426,394.16
0016-70132-000	Overtime	1,117.97	0.00	(1,117.97)			1,198.53
0016-79000-000	Capital Disbursements	0.00	350,000.00	350,000.00		(140,600.15)	-
	TOTAL FINANCE DEPARTMENT				(139,401.62)	(140,600.15)	1,198.53
0026-70110-000	Salaries	772,426.58	801,553.00	29,126.42			8,003.48
0026-70115-000	Salary District Judge	39,100.00	58,650.00	19,550.00		(12,769.73)	-
0026-70132-000	Overtime	461.69	0.00	(461.69)			461.69
0026-70150-000	Payroll Taxes	65,318.21	64,181.00	(1,137.21)			4,304.56
	TOTAL DISTRICT COURT				0.00	(12,769.73)	12,769.73
0030-70132-000	Overtime	496.16	0.00	(496.16)			496.16
0030-73015-000	Manuals & Books	0.00	2,000.00	2,000.00		(496.16)	-
	TOTAL ENG., PERMITS, & PLANNING				0.00	(496.16)	496.16
0036-70125-000	Salaries	149,408.59	149,786.00	377.41			6,828.99
0036-70155-000	Contract Labor	3,688.54	3,000.00	(688.54)			688.54
0036-78910-000	Background Checks-Human Resources	11,810.04	10,000.00	(1,810.04)			2,008.04
0036-78911-000	Outside Services-Human Resources	65,806.13	25,000.00	(40,806.13)			40,806.13
	TOTAL HUMAN RESOURCES DEPT.				50,331.70	-	50,331.70
0040-70125-000	Salaries	174,943.21	175,350.00	406.79			8,515.52
0040-70150-000	Payroll Taxes	13,823.28	14,179.00	355.72			357.59
0040-70155-000	Contract Labor	17,687.47	18,700.00	1,012.53			1,208.72
0040-71000-000	Computer Supplies	59,566.95	61,400.00	1,833.05			1,210.33
0040-71005-000	Software	125,396.86	139,050.00	13,653.14			13,797.50
0040-72035-000	Cabling/Access	110,425.79	170,000.00	59,574.21		(25,151.17)	-
0040-75000-000	Computer Upgrades	60,061.51	60,000.00	(61.51)			61.51
	TOTAL INFORMATION TECH.				0.00	(25,151.17)	25,151.17

CITY OF SHERWOOD

2025 Budget Adjustment

Schedule A

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	Budget Decrease	Budget Increase
0050-70125-000	Salaries	772,651.46	946,448.00	173,796.54		(137,513.76)	-
0050-70132-000	Overtime	7,578.03	6,200.00	(1,378.03)			1,981.14
0050-70155-000	Contract Labor	104,585.87	60,000.00	(44,585.87)			44,585.87
0050-73500-000	Truck Expense	420,357.59	350,000.00	(70,357.59)			71,312.49
0050-77060-000	Dump Expense	381,520.64	377,148.00	(4,372.64)			10,829.11
0050-77066-000	Composting	118,804.09	125,000.00	6,195.91			7,293.96
0050-79000-000	Capital Disbursements	296,805.15	288,000.00	(8,805.15)			8,805.15
	TOTAL PUBLIC WORKS - SANITATION				0.00	(137,513.76)	137,513.76
0060-70125-000	Salaries	217,333.95	222,202.00	4,868.05			5,240.72
0060-70128-000	Part-time Salaries	128,644.49	97,850.00	(30,794.49)			39,495.60
0060-70132-000	Overtime	1,065.58	0.00	(1,065.58)			1,092.40
0060-70150-000	Payroll Taxes	27,959.43	24,484.00	(3,475.43)			5,534.20
0060-70386-000	Certification Fees	4,036.93	10,000.00	5,963.07		(5,500.00)	-
0060-71016-000	Computer Contract	8,836.82	14,000.00	5,163.18		(5,000.00)	-
0060-71025-000	Building Supplies	26,275.28	30,000.00	3,724.72		(3,000.00)	-
0060-71555-000	Contract Labor	19,610.00	20,000.00	390.00			1,265.00
0060-72520-000	Utilities	139,092.34	165,000.00	25,907.66		(25,000.00)	-
0060-78800-000	Non-capital equipment	2,190.00	15,000.00	12,810.00		(12,121.12)	-
0060-78900-000	Building Maintenance	228,031.02	235,000.00	6,968.98		(6,000.00)	-
0060-78990-000	Refunds	3,748.50	0.00	(3,748.50)			3,748.50
0060-79000-000	Capital Disbursements	16,513.70	16,269.00	(244.70)			244.70
	TOTAL PARKS - BILL HARMON REC.				0.00	(56,621.12)	56,621.12
0061-70125-000	Salaries	487,738.08	557,653.00	69,914.92		(27,933.17)	-
0061-70128-000	Part-time Salaries	135,100.78	114,330.00	(20,770.78)			26,220.56
0061-70150-000	Payroll Taxes	50,294.44	51,789.00	1,494.56			797.32
0061-70325-000	Professional Fees - Parks & Rec	34,905.50	55,380.00	20,474.50		(20,000.00)	-
0061-71050-000	Pool Supplies-Thornhill	9,605.25	14,000.00	4,394.75		(4,000.00)	-
0061-71085-000	Landscaping	202.29	5,000.00	4,797.71		(4,500.00)	-
0061-72550-000	Utilities-Thornhill Pool	10,892.25	9,000.00	(1,892.25)			1,892.25
0061-72560-000	Utilities-Fairway Pool	10,185.68	6,500.00	(3,685.68)			3,685.68
0061-72571-000	Utilities-Splashpad	26,564.45	16,000.00	(10,564.45)			10,564.45
0061-73500-000	Travel/Vehicle Maint.	33,661.65	25,000.00	(8,661.65)			10,369.38
0061-78505-000	Equipment Rental	8,068.17	8,000.00	(68.17)			68.17
0061-78990-000	Refunds	2,100.00	0.00	(2,100.00)			2,100.00
0061-79000-000	Capital Disbursements	105,341.36	104,606.00	(735.36)			735.36
	TOTAL PARKS & RECREATION DEPT.				0.00	(56,433.17)	56,433.17
0062-70132-000	Overtime	1,879.48	0.00	(1,879.48)			1,884.85
0062-70150-000	Payroll Taxes	8,544.81	8,898.00	353.19			285.30
0062-72500-000	Utilties	32,577.01	50,000.00	17,422.99		(7,570.20)	-
0062-78990-000	Refunds	5,400.05	0.00	(5,400.05)			5,400.05
	TOTAL PARKS - SHERWOOD FOREST				0.00	(7,570.20)	7,570.20
0065-70128-000	Part-time Salaries	77,973.77	103,000.00	25,026.23		(10,000.00)	-
0065-70132-000	Overtime	1,204.01	0.00	(1,204.01)			1,393.90
0065-70300-000	Subscription/Profess Dues-North Hills Park	2,831.35	2,500.00	(331.35)			331.35
0065-72500-000	Utilities	96,296.45	79,000.00	(17,296.45)			17,296.45
0065-78505-000	Equipment Rental/Lease	57,759.24	101,900.00	44,140.76		(10,521.70)	-
0065-78990-000	Refund-North Hills Park	1,500.00	0.00	(1,500.00)			1,500.00
	TOTAL PARKS - GREENS AT NORTH HILLS				0.00	(20,521.70)	20,521.70
0066-70125-000	Salaries	288,887.36	269,277.00	(19,610.36)			35,529.40
0066-70132-000	Overtime	7,960.61	6,000.00	(1,960.61)			1,990.04
0066-70150-000	Payroll Taxes	35,411.29	35,557.00	145.71			1,327.91
0066-70160-000	Athletic Services	62,138.97	80,000.00	17,861.03		(17,500.00)	-
0066-71030-000	Sporting Good Supplies	42,428.31	60,000.00	17,571.69		(17,500.00)	-
0066-71080-000	Agricultural Supplies	17,920.69	28,000.00	10,079.31		(10,000.00)	-
0066-71095-000	Uniforms	4,355.13	4,000.00	(355.13)			502.17
0066-72500-000	Utilities-Sports Complex	172,339.71	135,000.00	(37,339.71)			37,339.71
0066-72501-000	Utilities- Soccer &Tennis	46,480.92	42,000.00	(4,480.92)			4,480.92
0066-78900-000	Building & Grounds Maintenance	89,005.61	75,000.00	(14,005.61)			14,005.61
0066-78991-000	Softball Concession Expense	155,106.75	175,000.00	19,893.25		(19,500.00)	-
	TOTAL PARKS -SPORTS COMPLEX				30,675.76	(64,500.00)	95,175.76
0068-70125-000	Salaries	142,309.16	135,870.00	(6,439.16)			13,016.54
0068-70128-000	Part-time Salaries	1,495.47	13,251.00	11,755.53		(10,895.39)	-
0068-70150-000	Payroll Taxes	11,770.80	11,485.00	(285.80)			840.23
0068-71025-000	Building Supplies	5,953.64	11,000.00	5,046.36		(5,000.00)	-
0068-72000-000	Telephone	8,675.45	7,800.00	(875.45)			875.45
0068-78900-000	Building Maintenance -Sr. Citizen	16,163.17	15,000.00	(1,163.17)			1,163.17
	TOTAL PARKS - SENIOR CITIZENS CENTER				0.00	(15,895.39)	15,895.39
0070-70125-000	Salaries	279,662.28	322,628.00	42,965.72		(15,910.19)	-
0070-70132-000	Overtime	17,013.69	8,500.00	(8,513.69)			10,232.72
0070-70150-000	Payroll Taxes	24,235.32	25,331.00	1,095.68			219.50
0070-71000-000	Supplies & Services	29,271.95	30,000.00	728.05			235.86
0070-75500-000	Pet Food	12,909.62	8,000.00	(4,909.62)			5,167.11
0070-78990-000	Refund	55.00	0.00	(55.00)			55.00
	TOTAL POLICE DEPT. - ANIMAL SERVICES				0.00	(15,910.19)	15,910.19
0080-70125-000	Salaries	384,846.75	589,630.00	204,783.25		(138,735.24)	-
0080-70132-000	Overtime	9,517.99	3,715.00	(5,802.99)			6,507.48
0080-70155-000	Contract Labor	143,132.76	12,000.00	(131,132.76)			132,227.76
	TOTAL PUBLIC WORKS DEPT. - DRAINAGE				0.00	(138,735.24)	138,735.24
	Total Budget Adjustment - GF				0.00	(1,167,687.36)	1,167,687.36

CITY OF SHERWOOD **Schedule A**

2025 Budget Adjustment

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	Budget Decrease	Budget Increase

Street Fund

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	(Budget Decrease) Adjustment	(Budget Increase) Adjustment
0112-70112-002	Salaries-Street Fund	545,540.57	752,212.00	206,671.43		(127,040.58)	
0112-71000-002	Contract Labor-Street	106,027.61	1,000.00	(105,027.61)			106,435.61
0112-71002-002	Signs	41,409.47	35,000.00	(6,409.47)			6,860.44
0112-71017-002	Street Lights	390,755.21	384,613.00	(6,142.21)			7,279.03
0112-71019-002	Traffic Control	60,771.95	55,000.00	(5,771.95)			5,771.95
0112-71030-002	Bridge Repair	1,693.55	1,000.00	(693.55)			693.55
	TOTAL BUDGET ADJUSTMENT - STREET				0.00	(127,040.58)	127,040.58

Wastewater Fund

		YTD ACTUAL	BUDGETED	VARIANCE	Net Adj.	(Budget Decrease) Adjustment	(Budget Increase) Adjustment
0000-00745-012	Salaries - Wastewater	456,811.65	451,129.00	(5,682.65)			29,669.41
0000-00763-012	Payroll Taxes	38,196.93	37,620.00	(576.93)			2,608.58
0000-00797-012	Line Replacements	6,754.23	100,000.00	93,245.77		(32,277.98)	
	TOTAL BUDGET ADJUSTMENT- WW				0.00	(32,277.98)	32,277.98

Year-end budget variances are adjusted for 2026 January Payroll (for 2025 Hours), 2026 deposits & payables (for 2025).