

RESOLUTION 03-2026

A RESOLUTION AMENDING THE 2025 BUDGET, TO BE IN COMPLIANCE WITH ARKANSAS CODE 14-58-203

General Fund

Administrative

Revenue

1. Amend Franchise Tax to increase budgeted amount of \$151,434.00 to \$156,897.95
2. Amend Interest Income to increase budgeted amount of \$171.83 to \$203.79
3. Amend Local Property Taxes to increase budgeted amount of \$222,058.37 to \$255,503.23
4. Amend Misc Income to increase budgeted amount of 53,774.65 to \$61,056.80
5. Amend Permit Income to increase budgeted amount of \$6,366.67 to \$19,400.00
6. Amend State Turnback to increase budgeted amount of \$62,228.00 to \$65,934.11

Total Actual Revenue: \$558,995.88

Budgeted Revenue: \$496,033.52

\$62,962.36

Expense

1. Amend Code Enforcement to decrease budgeted amount of \$500.00 to \$171.97
2. Amend Education to decrease budgeted amount of \$6,400.00 to \$1,170.00
3. Amend Equipment to decrease budgeted amount of \$15,000.00 to \$0
4. Amend Flock Camera to budget the amount of \$23,400.00
5. Amend GPS for Vehicles to decrease budgeted amount of \$450.00 to \$364.57
6. Amend Insurance-Health to decrease budgeted amount of \$7,337.95 to \$3,412.68
7. Amend Insurance-Property to delete budgeted amount of \$6,000.00
8. Amend Insurance-Vehicle to decrease budgeted amount of \$500.00 to \$143.71
9. Amend July 4th Fireworks Celebration to budget the amount of \$3,000.00
10. Amend Membership & Dues to increase budgeted amount of \$13,500.00 to \$19,168.58
11. Amend Misc Expense to increase budgeted amount of \$500.00 to \$507.58
12. Amend Payroll Expense to increase budgeted amount of \$82,095.31 to \$87,510.52
13. Amend Payroll Tax Expense to increase budgeted amount of \$5,370.00 to \$6,763.20
14. Amend Permit Expense to increase the budgeted amount of \$10,000.00 to \$14,800.00
15. Amend Postage Meter Rent to decrease budgeted amount of \$1,000.00 to \$307.17
16. Amend Professional Services to decrease budgeted amount of \$14,500.00 to \$12,828.92
17. Amend Rent/Lease/Purchase to increase budgeted amount of \$3,000.00 to \$3,197.29
18. Amend R&M/Auto/Truck to decrease budgeted amount of \$2,000.00 to \$1,907.03
19. Amend R&M/Buildings to decrease budgeted amount of \$28,741.00 to \$28,251.44
20. Amend R&M/Equipment to delete budgeted amount of \$700.00
21. Amend Retirement Expense to increase budgeted amount of \$5,974.00 to \$6,567.01

22. Amend Supplies to decrease budgeted amount of \$9,000.00 to \$8,400.15
23. Amend Utilities to increase budgeted amount of \$22,500.00 to \$32,180.74
24. Amend Vacant Property Fund to decrease budgeted amount of \$7,500.00 to \$4,744.21
25. Amend workers comp to decrease budgeted amount of \$1,288.90 to \$128.00

Total Actual Expense: 258,924.77

Budgeted Expense: \$270,257.16
\$11,332.39

Animal Control

Revenue

1. Amend License Income to budget amount of \$90.00
2. Amend Misc Income to budget amount of \$410.00
3. Amend Transfer from GF to delete budgeted amount of \$3,000.00

Total Actual Revenue: \$500.00

Budgeted Revenue: \$3000.00
\$2,500.00

Expense

1. Amend Education to increase budgeted amount of \$600.00 to \$865.00
2. Amend K-9 Disposal to delete budgeted amount of \$250.00
3. Amend K-9 Food to delete budgeted amount of \$850.00
4. Amend Misc Expense to increase budgeted amount of \$110.00 to \$139.92
5. Amend R&M/Buildings to delete budgeted amount of \$500.00
6. Amend Supplies to decrease budgeted amount of \$800.00 to \$268.25

Total Actual Expense: \$1,273.17

Budgeted Expense: \$3,110.00
\$1,836.83

Fire Dept

Revenue

Total Actual Revenue: \$49,100.00

Expense

1. Amend Education to decrease budgeted amount of \$1,000.00 to \$341.64
2. Amend Fuel & Oil to increase budgeted amount of \$8,000.00 to \$8,541.04
3. Amend Insurance-Vehicle to decrease budgeted amount of \$16,000.00 to \$13,655.00
4. Amend Memberships & Dues to decrease budgeted amount of \$100.00 to \$25.00
5. Amend R&M/Buildings to decrease budgeted amount of \$6,000.00 to \$5,136.47
6. Amend R&M/Equipment to decrease budgeted amount of \$4,000.00 to \$3,707.41
7. Amend Supplies to decrease budgeted amount of \$4,500.00 to \$2,708.33
8. Amend Utilities to decrease budgeted amount of \$9,500.00 to \$8,776.71

Total Actual Expense: \$42,891.60

**Budgeted Expense: \$49,100.00
\$6,208.40**

Police Dept

Revenue

1. Amend Grant Income to budget the amount of \$45,000.00
2. Amend Transfer from General Fund to budget the amount of \$217,287.41

Total Actual Revenue: \$262,287.41

Expense

1. Amend Education to decrease the budgeted amount of \$1,725.00 to \$775.00
2. Amend Equipment to increase budgeted amount of \$3,400.00 to \$3,437.71
3. Amend Fuel & Oil to decrease budgeted amount of \$25,000.00 to \$22,458.13
4. Amend GPS for Vehicles to increase budgeted amount of \$1,500.00 to 1,555.51
5. Amend Grant Expenditures to budget the amount of \$45,239.41
6. Amend Insurance-Vehicle to increase budgeted amount of \$3,000.00 to \$3,265.74
7. Amend Membership & Dues to increase budgeted amount of \$750.00 to \$936.00
8. Amend Postage Supplies for Warrants to decrease budgeted amount of \$750.00 to \$634.23
9. Amend Professional Services to increase budgeted amount of \$11,000.00 to \$12,448.84
10. Amend R&M/Auto to increase budgeted amount of 7,500.00 to \$10,974.75
11. Amend R&M/Buildings to increase budgeted amount of \$6,000.00 to \$8,734.84
12. Amend R&M/Equipment to decrease budgeted amount of \$1,000.00 to \$431.18
13. Amend Sales Tax Overage to delete budgeted amount of \$115,898.42
14. Amend SC Jail Fee to decrease budgeted amount of 12,500.00 to 6,658.44
15. Amend Storage Building to delete amount of \$3,553.00
16. Amend Supplies to increase budgeted amount of \$2,000.00 to \$3,107.33

17. Amend Uniforms to decrease budgeted amount of \$12,000.00 to \$10,563.60
18. Amend Utilities to increase budgeted amount of \$15,000.00 to \$20,623.19

Total Actual Expense: \$148,290.90

Budgeted Expense: \$264,023.42
\$115,732.52

Fire Sales Tax

Revenue

1. Amend Reserve Funds to budget the amount of \$95,000.00
2. Amend Sales Tax Revenue to increase budgeted amount of \$420,000.00 to \$447,318.44

Total Actual Revenue: \$447,318.44

Budgeted Revenue: \$515,000.00
\$67,681.56

Expense

1. Amend Equipment to decrease budgeted amount of \$30,000.00 to \$29,208.14
2. Amend Insurance-Health to increase budgeted amount of \$6,500.00 to 8,043.11
3. Amend Insurance-Income Protection to decrease budgeted amount of \$600.00 to \$340.00
4. Amend Ladder Truck Dept Service to decrease budgeted amount of \$70,000.00 to \$68,011.03
5. Amend Payroll Expense to decrease budgeted amount of \$213,971.00 to \$210,363.57
6. Amend Payroll Tax Expense to decrease budgeted amount of \$17,800.00 to \$14,768.05
7. Amend Professional Services to decrease budgeted amount of \$3,000.00 to \$1,084.00
8. Amend R/M-Auto to decrease budgeted amount of \$25,000.00 to \$23,889.02
9. Amend Retirement Expense to increase budgeted amount of \$16,800.00 to \$19,828.73
10. Amend Uniforms to decrease budgeted amount of \$2,500.00 to \$719.00
11. Amend Vehicle Purchase to decrease budgeted amount of \$95,000.00 to \$94,866.42
12. Amend Workers Comp to decrease budgeted amount of \$6,800.00 to \$4,950.00

Total Actual Expense: \$476,071.07

Budget Expense: \$505,971.00
\$ 29,899.93

Parks Sales Tax

Revenue

1. Amend Carryover-Savings to delete the budgeted amount of \$30,000.00
2. Amend Rental Income to increase the budgeted amount of \$2,000.00 to \$6,750.00
3. Amend Sales Tax Revenue to increase budgeted amount of \$96,277.00 to \$111,829.59

Total Actual Revenue: \$118,579.59
Budgeted Revenue: \$128,277.00
\$9,697.41

Expense

1. Amend Insurance-Health to decrease budgeted amount of \$5,748.00 to \$2,037.73
2. Amend Misc Expense to decrease budgeted amount of \$500.00 to \$250.00
3. Amend Overtime Expense to delete budgeted amount of \$1,293.00
4. Amend Parks Improvement to decrease budgeted amount of \$240,000.00 to \$14,012.95
5. Amend Payroll Expense to decrease budgeted amount of \$25,872.19 to \$15,153.90
6. Amend Payroll Tax Expense to decrease budgeted amount of \$2,849.00 to \$1,163.96
7. Amend Refunds-Comm Center to increase budgeted amount of \$500.00 to \$1,250.00
8. Amend R/M-Buildings to decrease budgeted amount of \$5,000.00 to \$1,591.11
9. Amend R/M-Grounds to decrease budgeted amount of \$10,000.00 to \$7,119.17
10. Amend Retirement Expense to decrease budgeted amount of \$5,706.00 to \$2,321.47
11. Amend Utilities to increase budgeted amount of \$15,000.00 to \$16,757.15
12. Amend Workers Comp to delete budgeted amount of \$406.00

Total Actual Expense: \$61,657.44
Budgeted Expense: \$312,874.19
\$251,216.75

Police Sales Tax

Revenue

1. Amend Fine Income to increase budgeted amount of \$78,526.03 to \$89,347.42
2. Amend Police Reports to decrease budgeted amount of \$380.00 to \$260.00
3. Amend Sales Tax Revenue to increase budgeted amount of \$328,657.68 to \$335,488.83

Total Actual Revenue: \$425,096.25
Budgeted Revenue: \$407,563.71
\$17,532.54

Expense

1. Amend Insurance-Health to decrease budgeted amount of \$36,689.00 to \$34,763.61
2. Amend Overtime Expense to increase budgeted amount of \$18,010.66 to \$36,381.92
3. Amend Payroll Expense to decrease budgeted amount of \$360,213.00 to \$322,664.06
4. Amend Payroll Tax Expense to increase budgeted amount of 24,476.00 to \$27,405.14
5. Amend Retirement Expense to decrease budgeted amount of \$76,789.00 to \$58,072.36

6. Amend Workers Comp to decrease budgeted amount of \$5,655.00 to \$4,976.56

Total Actual Expense: \$484,263.65

Budgeted Expense: \$521,832.66

\$37,569.01

Street Fund

Revenue

1. Amend Carryover-Savings to delete from budget the amount of \$620,000.00
2. Amend Interest Income to increase budgeted amount of \$300.00 to \$458.32
3. Amend Local Road Taxes to increase budgeted amount of \$55,000.00 to \$76,650.99
4. Amend Misc Income to budget the amount of \$591.57
5. Amend Municipal 4Lane to delete budgeted amount of \$4,500.00
6. Amend State Turnback to increase budgeted amount of 300,000.00 to \$334,156.66

Total Actual Revenue: \$411,857.54

Budgeted Revenue: \$979,800.00

\$567,942.46

Expense

1. Amend Culverts to increase budgeted amount of \$10,000.00 to \$19,700.00
2. Amend Equipment to decrease budgeted amount of \$25,000.00 to \$14,988.03
3. Amend Equipment/Small Tools to delete budgeted amount of \$7,500.00
4. Amend Fuel & Oil to decrease budgeted amount of \$15,000.00 to \$9,645.12
5. Amend GPS for Vehicles to delete budgeted amount of \$1,000.00
6. Amend Insurance-Health to decrease budgeted amount of \$22,503.00 to \$10,173.26
7. Amend Insurance-Vehicle to increase budgeted amount of \$310.00 to \$1,115.37
8. Amend Overtime Expense to delete budgeted amount of \$6,897.00
9. Amend Payroll Expense to decrease budgeted amount of \$137,947.00 to \$67,434.48
10. Amend Payroll Tax Expense to decrease budgeted amount of \$10,012.00 to \$5,192.08
11. Amend Professional Services to increase the budgeted amount of \$1,000.00 to \$8,632.03
12. Amend R/M-Auto to decrease budgeted amount of \$5,000.00 to \$2,365.97
13. Amend R/M-Equipment to decrease budgeted amount of \$10,000.00 to \$1,107.45
14. Amend Retirement Expense to increase budgeted amount of \$2,050.91 to \$9,987.57
15. Amend Signs to increase budgeted amount of \$4,000.00 to \$9,035.00
16. Amend Snow Plow for Rams to decrease budgeted amount of \$12,500.00 to \$12,022.70
17. Amend Street Constr. Material to decrease budgeted amount of \$661,000.00 to \$81,078.36
18. Amend Supplies to increase budgeted amount of \$500.00 to \$1,329.11
19. Amend Traffic Light Expense delete budgeted amount of \$500.00

20. Amend Uniforms to decrease budgeted amount of \$1,500.00 to \$1,054.18
21. Amend Utilities to increase budgeted amount of \$25,000.00 to \$30,497.88
22. Amend Vehicle Purchase to decrease budgeted amount of \$90,000.00 to \$48,476.00
23. Amend Workers Comp to delete budgeted amount of \$1,288.90

Total Actual Expense: \$333,834.59

Budgeted Expense: \$1,050,580.81
\$716,674.22

WATER/SEWER FUND

Revenue

1. Amend ARPA Recovery to budget the amount of \$1.47
2. Amend Cap Imp Fee- Sewer to increase budgeted amount of \$7,786.67 to \$25,550.00
3. Amend Cap Imp Fee-Water to increase budgeted amount of \$6,240.00 to \$18,870.00
4. Amend Carryover-Savings to delete budgeted amount of \$67,000.00
5. Amend FSDWA Income to decrease budgeted amount of \$6,969.73 to \$5,903.30
6. Amend Interest Income to decrease budgeted amount of \$13,676.75 to \$851.85
7. Amend Late Fees to decrease budgeted amount of \$36,573.00 to \$32,802.30
8. Amend Misc Income to increase budgeted amount of \$15,000.00 to \$31,485.98
9. Amend Reconnect Fee to decrease budgeted amount of \$2,650.00 to \$750.00
10. Amend Returned Check Income to decrease budgeted amount of \$900.00 to \$505.00
11. Amend Sales Tax Collected to decrease budgeted amount of 56,165.00 to \$51,794.41
12. Amend Saline Watershed Income to increase budgeted amount of \$25.00 to \$718.24
13. Amend Sewer Sales to decrease budgeted amount of \$773,870.00 to \$668,560.11
14. Amend Water Connections to decrease budget amount of \$3,600.00 to 1,200.00
15. Amend Water Sales to decrease budgeted amount of \$703,310.00 to \$602,764.15

Total Actual Revenue: \$1,440,320.33

Budgeted Revenue: \$1,693,766.15
\$253,445.82

Expense

1. Amend Amor Def Bond Costs 2011 to increase budgeted amount of \$73,000.00 to \$81,223.22
2. Amend Amor Def Bond Cost 2008 to increase budgeted amount of \$36,000.00 to \$42,408.14
3. Amend Amor Def Bond Cost 2011R to delete budgeted amount of \$144,000.00
4. Amend Bank Service Charge to delete budgeted amount of \$650.00
5. Amend Collection Fee-MidSouth to decrease budgeted amount of \$500.00 to \$83.67
6. Amend Equipment to increase budgeted amount of \$15,000.00 to \$15,276.24
7. Amend Equipment/Small Tools to decrease budgeted amount of \$3,000.00 to \$283.19

8. Amend Fuel & Oil to decrease budgeted amount of \$15,000.00 to \$8,621.61
9. Amend GPS for Vehicles to increase budgeted amount of \$1,200.00 to \$1,748.43
10. Amend Insurance-Health to increase budgeted amount of \$30,758.00 to \$31,676.90
11. Amend Insurance-Property to increase budgeted amount of \$38,000.00 to \$38,457.00
12. Amend Insurance-Vehicle to decrease budgeted amount of \$5,000.00 to \$3,844.83
13. Amend Lab Services to decrease budgeted amount of \$14,500.00 to \$9,377.00
14. Amend Licenses to decrease budgeted amount of \$1,000.00 to \$388.60
15. Amend Membership & Dues to decrease budgeted amount of \$5,000.00 to \$4,483.00
16. Amend Misc Expense to decrease budgeted amount of \$2,200.00 to \$986.28
17. Amend Office Supplies to delete budgeted amount of \$2,000.00
18. Amend Overtime Expense to decrease budgeted amount of \$10,739.00 to \$2,314.62
19. Amend Payroll Expense to increase budgeted amount of \$214,783.59 to \$219,297.08
20. Amend Payroll Tax Expense to increase budgeted amount of \$16,430.94 to \$17,066.15
21. Amend Permits to decrease budgeted amount of \$8,000.00 to \$7,320.00
22. Amend Postage to increase budgeted amount of \$13,500.00 to \$17,487.26
23. Amend Professional Services to increase budgeted amount of \$127,000.00 to \$486,149.64
24. Amend R/M-Auto to increase budgeted amount of \$6,000.00 to \$7,004.00
25. Amend R/M-Bldgs to decrease budgeted amount of \$10,000.00 to \$602.71
26. Amend R/M-Equipment to increase budgeted amount of \$15,000.00 to \$31,799.73
27. Amend R/M-Plant Line to decrease budgeted amount of \$80,000.00 to \$26,161.67
28. Amend Retirement Expense to increase budgeted amount of \$32,904.85 to \$33,950.61
29. Amend Sales Tax Payable to decrease budgeted amount of \$63,541.88 to \$4,762.00
30. Amend Supplies to decrease budgeted amount of \$100,000.00 to \$73,188.25
31. Amend Uniforms to increase budgeted amount of \$500.00 to \$1,010.66
32. Amend Utilities to increase budgeted amount of \$100,000.00 to \$103,782.72
33. Amend Water Purchase to decrease budgeted amount of \$350,000.00 to \$243,878.19
34. Amend Workers Comp to increase budgeted amount of \$3,372.10 to \$4,498.50

Total Actual Expense: \$1,519,131.90

Budgeted Expense: \$1,538,580.36
\$19,448.46

NOW THEREFORE, BE IT RESOLVED, this day 12th of January 2026

Attest:

Approved:

Taylor Finley, Recorder/Treasurer

Clyde Crookham, Mayor