

RESOLUTION NO. 2025-R-18

**A RESOLUTION AMENDING CERTAIN LINE-ITEMS OF THE FISCAL YEAR 2025 CITY BUDGET FOR
STREET DEPARTMENT**

WHEREAS, the City Council of the City of Bull Shoals, Arkansas, pursuant to applicable state and local laws, adopted the Fiscal Year 2025 City Budget on January 30th, 2025; and

WHEREAS, the City Council has determined that it is necessary and in the public interest to amend certain line-items of the adopted budget to better reflect current priorities, respond to unforeseen needs, or reallocate resources more efficiently; and

WHEREAS, Exhibit A attached hereto and incorporated by reference reflects the original budgeted line-item values to be amended; and

WHEREAS, Exhibit B attached hereto and incorporated by reference reflects the revised budgeted line-item values as proposed by this resolution.

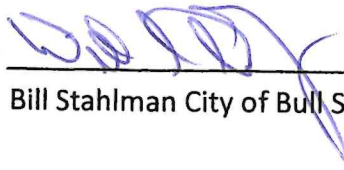
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bull Shoals; Arkansas as follows:

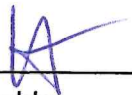
Section 1. The City Council hereby approves the amendments to the Fiscal Year 2025 City Budget as set forth in Exhibit B, which supersede the corresponding line-items listed in Exhibit A.

Section 2. The City Treasurer, or their designee, is hereby authorized and directed to make the necessary entries in the City's financial system to implement the budget amendments contained herein and to take all necessary actions to effectuate the intent of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Bull Shoals, Arkansas this 25th day of SEPTEMBER, 2025.

Mayor 
Bill Stahlman City of Bull Shoals

ATTEST:
Recorder 
Paula Reynolds

Statement of Revenue and Expenditures

Year-To-Date	Annual budget	Jan 2025	Current period
Jan 2025	Jan 2025	Dec 2025	Sep 2025
Sep 2025	Dec 2025	Percent of	Sep 2025 adjusted 2025
Actual	Budget	Budget	Actual budget

2026 budget
 12,050
 12,050

Revenue & Expenditures

Revenue											
State Aid											
4050	County Turnbacks	43,105.60	40,000.00	107.8%		\$	64,660.00	\$	64,660.00		
4040	State Turnbacks	95,997.72	160,000.00	60.0%		\$	140,750.00	\$	140,750.00		
Total State Aid		\$139,103.32	\$200,000.00			\$	205,410.00	\$	205,410.00		
Other Revenue											
4500	Carry Over Revenue	32,668.41	59,015.00	55.4%		\$	26,346.59	\$	67,000.00		
4140	Donations	101.37	0.00	0.0%		\$	101.37	\$	100.00		
4180	Interest Income	2,044.97	0.00	0.0%		\$	1,792.01	\$	1,500.00		
4480	Miscellaneous Revenue	852.56	0.00	0.0%		\$	852.56				
4230	Recycle Sales	0.00	0.00	0.0%			(1,162.85)				
Total Other Revenue		\$35,667.31	\$59,015.00			\$	29,092.53	\$	68,600.00		
Revenue		\$174,770.63	\$259,015.00			\$	234,502.53	\$	274,010.00		
Gross Profit		\$174,770.63	\$259,015.00				(\$1,162.85)				
Expenses											
Salaries Expense											
6660	Insurance - Workers' Comp	0.00	0.01	0.0%		\$	4,000.00	\$	4,000.00		
5200	Payroll Taxes	5,032.73	12,000.00	41.9%		\$	12,000.00	\$	9,000.00		
5010	Salaries & Wages	73,826.21	120,000.00	61.5%		\$	110,000.00	\$	120,000.00		
Total Salaries Expense		\$78,858.94	\$132,000.01			\$	126,000.00	\$	133,000.00		
Benefits Expense											
5310	Health Insurance	14,160.17	15,000.00	94.4%		\$	19,500.00	\$	28,000.00		
5340	Holiday Pay	312.00	0.00	0.0%		\$	3,000.00	\$	3,000.00		
5380	Physicals/Counseling	661.74	500.00	132.3%		\$	770.00	\$	800.00		
5400	Uniform Expense	0.00	500.00	0.0%		\$	68.50	\$	1,000.00		
Total Benefits Expense		\$15,133.91	\$16,000.00			\$	23,338.50	\$	32,800.00		
Insurance Expense											
6625	Insurance - Browns Beach	57.32	0.00	0.0%							

9/11/2025
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Street Fund
Statement of Revenue and Expenditures

EXHIBIT A

ADJUSTED
2025 BUDGET

PROPOSED
2026 BUDGET

6640	Insurance - Danuser Park	48.72	0.00	0.0%				
6630	Insurance - Point Return	19.74	0.00	0.0%				
Total Insurance Expense		\$125.78	\$0.00					
Business Expense								
6050	Animal Control Supplies	48.82	0.00	0.0%			\$ 120.00	\$ 200.00
6210	Cell Phones	132.79	0.00	0.0%	39.22	\$ 260.00	\$ 260.00	\$ 600.00
6220	Cleaning Services/Supplies	374.76	0.00	0.0%		\$ 500.00	\$ 500.00	\$ 500.00
6250	Computer Support Services	0.00	500.00	0.0%		-	\$ 200.00	\$ 200.00
5100	Contract Labor	0.00	500.00	0.0%		-	\$ 2,000.00	\$ 2,000.00
6350	Dues/Licenses/Subscriptions	11.18	250.00	4.5%		25.00	\$ 250.00	\$ 250.00
6470	Equipment	230.46	2,500.00	9.2%		500.00	\$ 1,500.00	\$ 1,500.00
6500	Equipment Rental	0.00	1,000.00	0.0%		-	\$ 500.00	\$ 500.00
6561	Fuel Expense - Diesel	4,411.37	4,500.00	98.0%	524.21	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
6560	Fuel Expense EO-87	4,229.18	5,500.00	76.9%	70.09	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
6620	Insurance - Building/Land	1,607.35	3,000.00	53.6%	(1,221.77)	\$ 5,500.00	\$ 3,250.00	\$ 3,250.00
6600	Insurance - Dam Site	119.37	0.00	0.0%		-	\$ -	\$ -
6610	Insurance - General	0.00	834.00	0.0%		-	\$ -	\$ -
6650	Insurance - Vehicle	4,259.22	0.00	0.0%		4,260.00	\$ 4,260.00	\$ 4,400.00
7570	Internet/Phone	1,145.53	0.00	0.0%	139.22	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
6685	Land Survey	833.34	0.00	0.0%		834.00	\$ 834.00	\$ -
7350	Postage	33.04	0.00	0.0%		100.00	\$ 100.00	\$ 100.00
6020	Reimbursement	(68.50)	0.00	0.0%		-	\$ -	\$ -
7475	Repairs & Maint - Equipment	13,198.68	5,000.00	264.0%		14,800.00	\$ 14,800.00	\$ 15,000.00
7485	Repairs & Maint - Vehicles	3,240.07	5,000.00	64.8%		5,000.00	\$ 5,000.00	\$ 6,000.00
7505	Signage	12.61	500.00	2.5%		500.00	\$ 500.00	\$ 1,000.00
7510	Small Tools	148.31	2,000.00	7.4%		500.00	\$ 500.00	\$ 1,000.00
7520	Solid Waste Contract	1,467.20	0.00	0.0%	183.40	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
7525	Street Lights	9,639.30	15,000.00	64.3%	1,385.24	\$ 15,000.00	\$ 15,000.00	\$ 16,000.00
7530	Street Maintenance	4,280.45	0.00	0.0%		4,600.00	\$ 4,600.00	\$ 20,000.00
7540	Supplies - Holiday	158.64	0.00	0.0%		200.00	\$ 200.00	\$ 1,500.00
7550	Supplies - Office	1,036.00	2,250.00	46.0%		1,250.00	\$ 1,250.00	\$ 2,000.00

9/11/2025
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Street Fund

Statement of Revenue and Expenditures

EXHIBIT A

ADJUSTED
2025 AUDIT

ADJUSTED
2026 AUDIT

	7560	Supplies - Operations	1,482.53	3,500.00	42.4%	\$	2,000.00	\$	3,000.00
	7580	Supplies - Snow/Ice Removal	4,849.74	5,000.00	97.0%	\$	5,000.00	\$	6,000.00
	7800	Training/Travel/Meals	0.00	500.00	0.0%	\$	-	\$	1,200.00
	7900	Utilities	2,517.03	10,000.00	25.2%	\$	3,600.00	\$	4,300.00
	7940	Utilities - Water/Sewer	353.40	0.00	0.0%	\$	800.00	\$	800.00
		Total Business Expense	\$59,751.87	\$67,334.00		\$	82,049.00	\$	108,000.00
		Expenses	\$153,870.50	\$215,334.01		\$	231,387.50	\$	273,800.00
		Revenue Less Expenditures	\$20,900.13	\$43,680.99		\$	3,115.03	\$	210.00
		Net Change in Fund Balance	\$20,900.13	\$43,680.99		(\$11,500.12)			

EXHIBIT B**Street Fund**

Line Item From	Line Item To	Amount
4500 carry over revenue	7520 solid waste	\$700.00
4500 carry over revenue	6561 Fuel exp diesel	\$2000.00
4500 carry over revenue	6560 Fuel exp EO87	\$1000.00
4500 carry over revenue	7530 street maintenance	\$4300.00
4500 carry over revenue	5310 health insurance	\$4000.00
4500 carry over revenue	5340 holiday pay	\$3000.00
4500 carry over revenue	6660 Workers compensation	\$3833.41
4500 carry over revenue	6650 insurance vehicle	\$4260.00
4500 carry over revenue	7475 r & m equipment	\$8875.00
4500 carry over revenue	5380 physicals/council	\$370.00
4500 carry over revenue	7475 r & m equipment	\$100.00
4500 carry over revenue	6625 ins browns beach	\$60.00
4500 carry over revenue	6640 ins danuser	\$50.00
4500 carry over revenue	6630 ins pt return	\$20.00
4500 carry over revenue	7350 postage	\$100.00
5100 contract labor	6050 animal control suppl	\$120.00
5100 contract labor	6210 cell phones	\$260.00
5100 contract labor	6600 insurance dam site	\$120.00
6250 computer support	6220 cleaning svc/ suppl	\$500.00
6350 dues/license/subscr	7475 r & m equipment	\$225.00
6470 equipment	6620 ins build/land	\$2000.00
6500 equipment rental	6620 ins build/land	\$500.00
6610 insurance gen	6685 land survey	\$834.00

6020 reimbursements	7350 postage	\$68.50
7510 small tools	7570 internet/phone	\$1400.00
7510 small tools	7475 r & m equipment	\$100.00
7900 utilities	7520 solid waste contract	\$2400.00
7800 train/travel/meals	7475 r & m equipment	\$500.00
7900 utilities	7530 street maintenance	\$300.00
7900 utilities	7550 supplies office	\$1000.00
7900 utilities	7560 supplies operations	\$1500.00
5400 uniform expense	7350 postage	\$31.50
7900 utilities	7540 supplies holidays	\$200.00