

**RESOLUTION NO. 2025-R-21**

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

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 30<sup>th</sup>, 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 25<sup>th</sup> day of SEPTEMBER, 2025.

Mayor   
Bill Stahlman City of Bull Shoals

ATTEST:  
Recorder   
Paula Reynolds

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Mayor \_\_\_\_\_  
Bill Stahlman City of Bull Shoals

ATTEST:  
Recorder \_\_\_\_\_  
Paula Reynolds

9/23/2025  
12:49 PM

General Fund  
Statement of Revenue and Expenditures

Acct	Annual Budget		Current Period		Proposed 2026 budget
	Year-To-Date Jan 2025 Sep 2025	Jan 2025 Dec 2025 Exhibit A	Jan 2025 Dec 2025 Percent of Budget	Sep 2025 Adjusted 2025 Actual budget	

Revenue & Expenditures

City

Revenue										
State Aid										
4040	State Turnbacks	9,342.55	32,500.00	28.7%		\$	15,000.00	\$	15,000.00	
4050	County Turnbacks	79,964.72	100,000.00	80.0%		\$	105,000.00	\$	100,000.00	
Total State Aid		\$89,307.27	\$132,500.00			\$4,403.26	\$	120,000.00	\$	115,000.00
Franchise Fees										
4060	Entergy Franchise Tax	73,654.22	85,000.00	86.7%		\$	100,000.00	\$	90,000.00	
4130	Cable Franchise Tax	10,933.61	11,500.00	88.0%		\$	13,100.00	\$	12,000.00	
4190	Phone Franchise Tax	0.00	4,000.00	20.4%		\$	-	\$	1,500.00	
Total Franchise Fees		\$84,587.83	\$100,500.00			\$	113,100.00	\$	103,500.00	
Sales Taxes										
4010	County Sales Tax	218,991.42	250,000.00	87.6%		\$	260,000.00	\$	250,000.00	
4020	City Sales Tax	295,778.00	225,000.00	131.5%		\$	330,000.00	\$	260,000.00	
Total Sales Taxes		\$514,769.42	\$475,000.00			\$	590,000.00	\$	510,000.00	
Fines, Forfeitures and Costs										
4101	Court Settlement	13,412.50	0.00	0.0%		\$	412.50	\$	15,000.00	
Total Fines, Forfeitures and Costs		\$13,412.50	\$0.00							
Local Permits and Fees										
4160	FOIA Fee	288.80	0.00	0.0%		\$	284.00	\$	50.00	
4175	Building Permits	7,205.69	7,500.00	96.1%		\$	7,500.00	\$	8,000.00	
4205	Variance Permit	115.00	0.00	0.0%		\$	115.00	\$	115.00	
4210	Business Licenses	1,590.00	1,500.00	106.0%		\$	1,590.00	\$	1,500.00	
4215	Clearing Permit	300.00	0.00	0.0%		\$	300.00	\$	300.00	
4220	Electrical Permits	783.86	1,500.00	52.3%		\$	783.00	\$	1,000.00	
4225	Publication Fee	50.00	0.00	0.0%		\$	50.00	\$	50.00	

General Fund  
Statement of Revenue and Expenditures

Annual Budget												
		Year-To-Date			Jan 2025		Jan 2025		Current Period			
		Jan 2025			Dec 2025		Dec 2025		Sep 2025		Adjusted 2025	
		Sep 2025			Exhibit A		Percent of		Sep 2025		Actual budget	
Act		Actual			Budget		Actual budget		Proposed 2026 budget			
4250	Short-Term Rental Permits	30.00	1,000.00	3.0%		\$	30.00	\$	300.00			
4270	Plumbing Permits	942.00	750.00	125.6%		\$	895.00	\$	900.00			
4280	Sign Permits	859.00	750.00	114.5%		\$	859.00	\$	800.00			
4290	Animal Licenses	340.00	400.00	85.0%		\$	345.00	\$	400.00			
4320	HVAC Permits	82.00	300.00	27.3%		\$	82.00	\$	100.00			
4340	Planning & Zoning	0.00	100.00	0.0%		\$	-					
4360	Temp Use Permits	0.00	100.00	0.0%		\$	-					
Total Local Permits and Fees		\$12,586.35	\$13,900.00			\$893.76	\$12,833.00	\$	13,515.00			
Other Revenue												
4140	Donations	5.00	0.00	0.0%		\$	5.00	\$	-			
4180	Interest Income	22,000.58	10,000.00	220.0%		\$	-	\$	20,000.00			
4185	Late Fee	30.00	0.00	0.0%		\$	30.00	\$	-			
4305	Insurance Reimbursement	80.00	0.00	0.0%		\$	80.00	\$	100.00			
4322	Fuel Reimbursement	203.66	0.00	0.0%		\$	203.66	\$	200.00			
4470	Rental - Meeting Place	100.00	0.00	0.0%		\$	100.00	\$	100.00			
4485	Surplus Sales	4,001.68	0.00	0.0%		\$	4,001.68	\$	2,000.00			
Total Other Revenue		\$26,420.92	\$10,000.00			\$	4,420.34	\$	22,400.00			
Revenue		\$741,084.29	\$731,900.00			\$5,297.02	\$840,765.84	\$	1,024,415.00			
Gross Profit		\$741,084.29	\$731,900.00			\$5,297.02						
Expenses												
Salaries Expense												
5010	Salaries & Wages	7,725.18	0.00	0.0%		\$	514.76	\$	-	\$	-	
5035	City Administrative Assistant	19,421.83	38,000.00	51.1%		\$	320.00	\$	19,101.83	\$	-	
5050	Office Manager/ HR	25,527.40	38,000.00	67.2%		\$	1,689.25	\$	31,200.00	\$	32,000.00	
5060	Court Clerk Wages	11,335.12	10,000.00	113.4%		\$	1,007.50	\$	15,298.17	\$	16,000.00	
5070	City Council/Recorder Salaries	5,611.00	8,400.00	66.8%		\$	600.00	\$	8,400.00	\$	9,500.00	
5080	Mayor Salary	17,948.70	30,000.00	59.8%		\$	4,871.79	\$	40,000.00	\$	40,000.00	



**General Fund  
Statement of Revenue and Expenditures**

Annual Budget										
Year-To-Date			Jan 2025		Jan 2025		Current Period		Proposed 2026 budget	
Jan 2025			Dec 2025		Dec 2025		Sep 2025			
Sep 2025			Exhibit A		Percent of		Adjusted 2025			
Acct	Actual	Budget	Actual budget							
Benefits Expense										
5090	Treasurer	16,240.00	0.00	0.0%	2,320.00	\$	32,400.00	\$	32,000.00	
5200	Payroll Taxes	9,336.54	14,000.00	66.7%	878.15	\$	14,000.00	\$	14,500.00	
6660	Insurance - Workers' Comp	101.11	0.00	0.0%		\$	101.11	\$	120.00	
Total Salaries Expense		\$113,246.88	\$138,400.00		\$112,201.45	\$	160,501.11	\$	144,120.00	
Benefits Expense										
5310	Health Insurance	13,182.29	19,000.00	69.4%	2,048.60	\$	22,800.00	\$	23,000.00	
5320	Health Insurance Savings (ASK)	0.00	100.00	0.0%		\$	-	\$	-	
5340	Holiday Pay	436.00	0.00	0.0%	116.00	\$	1,276.10	\$	1,300.00	
5380	Physicals/Counseling	435.73	0.00	0.0%		\$	600.00	\$	600.00	
Total Benefits Expense		\$14,054.02	\$19,100.00		\$2,164.60	\$	24,676.10	\$	24,900.00	
Professional Services Expense										
5040	City Attorney Fees	9,000.00	12,000.00	75.0%	1,000.00	\$	12,000.00	\$	12,000.00	
Total Professional Services Expense		\$9,000.00	\$12,000.00		\$1,000.00					
Business Expense										
5100	Contract Labor	2,500.00	2,500.00	100.0%		\$	2,500.00	\$	2,500.00	
5385	Property Taxes	4,448.16	0.00	0.0%		\$	4,448.16	\$	-	
5395	Property Title Search	200.00	0.00	0.0%		\$	200.00	\$	800.00	
6010	Advertising	271.63	850.00	32.0%		\$	350.00	\$	500.00	
6050	Animal Control Supplies	127.30	0.00	0.0%		\$	300.00	\$	400.00	
6120	Bank Charges	502.86	2,000.00	25.1%		\$	200.00	\$	600.00	
6135	Building Inspector	3,915.75	5,000.00	78.3%		\$	5,000.00	\$	6,000.00	
6200	Capital Improvements	5,830.00	0.00	0.0%		\$	5,830.69	\$	1,500.00	
6210	Cell Phones	2,225.03	0.00	0.0%	236.32	\$	3,000.00	\$	3,000.00	
6220	Cleaning Services/Supplies	2,023.59	2,600.00	77.8%	200.00	\$	3,200.00	\$	3,200.00	
6240	Code Enforce Expense	67.40	100.00	67.4%		\$	800.00	\$	1,000.00	
6250	Computer Support Services	10,529.72	23,000.00	45.8%	1,318.86	\$	17,000.00	\$	-	
6285	Credit Card Charges	791.61	5,000.00	15.8%		\$	791.61	\$	-	

General Fund  
Statement of Revenue and Expenditures

Annual Budget									
Acct		Year-To-Date		Jan 2025		Jan 2025		Current Period	
		Jan 2025		Dec 2025		Sep 2025		Sep 2025	
		Sep 2025		Exhibit A		Percent of		Adjusted 2025	
		Actual	Budget	Budget	Actual budget	Proposed 2026 budget			
6300	Depreciation Expense	0.00	2,500.00	0.0%		\$ -	\$ -	\$ 1,000.00	
6350	Dues/Licenses/Subscriptions	3,001.79	600.00	500.3%	49.00	\$ 5,100.00	\$ -	\$ 6,300.00	
6420	Educ/Training/Meeting	2,029.27	2,500.00	81.2%		\$ 2,500.00	\$ -	\$ 3,500.00	
6470	Equipment	0.00	5,000.00	0.0%		\$ -	\$ -	\$ 2,000.00	
6510	Equipment Rental -Holiday Deco	0.00	5,000.00	0.0%		\$ -	\$ -	\$ -	
6560	Fuel Expense EO-87	82.99	1,000.00	8.3%		\$ 600.00	\$ -	\$ 600.00	
6580	Inmate Labor	0.00	100.00	0.0%		\$ -	\$ -	\$ 400.00	
6610	Insurance - General	0.00	3,000.00	0.0%		\$ -	\$ -	\$ -	
6620	Insurance - Building/Land	3,955.20	0.00	0.0%	379.74	\$ 3,300.00	\$ -	\$ 3,500.00	
6650	Insurance - Vehicle	349.13	0.00	0.0%		\$ 350.00	\$ -	\$ 400.00	
6670	Interest Expense	0.00	3,000.00	0.0%		\$ -	\$ -	\$ -	
6690	Legal Fees (AML)	13,496.64	10,000.00	135.0%		\$ 13,500.00	\$ -	\$ 15,000.00	
7000	Miscellaneous Expense	7,647.70	21,000.00	36.4%		\$ 0 10	\$ -	\$ -	
7310	Pest Management	569.44	0.00	0.0%		\$ 953.00	\$ -	\$ 1,000.00	
7330	Permits/Licenses	0.00	100.00	0.0%		\$ 100.00	\$ -	\$ 100.00	
7345	Planning & Zoning	2,568.79	500.00	513.8%		\$ 2,500.00	\$ -	\$ 800.00	
7350	Postage	539.61	1,500.00	36.0%		\$ 1,000.00	\$ -	\$ 1,200.00	
7470	Repairs & Maint - Buildings	921.78	1,500.00	61.5%	131.51	\$ 1,000.00	\$ -	\$ 1,200.00	
7475	Repairs & Maint - Equipment	167.35	1,000.00	16.7%		\$ 500.00	\$ -	\$ 1,000.00	
7485	Repairs & Maint - Vehicles	158.79	2,000.00	7.9%		\$ 500.00	\$ -	\$ 500.00	
7500	Restitution	0.00	1,000.00	0.0%		\$ -	\$ -	\$ -	
7504	Seminars & Conventions	0.00	2,000.00	0.0%		\$ -	\$ -	\$ -	
7520	Solid Waste Contract	183.40	0.00	0.0%		\$ 2,400.00	\$ -	\$ 2,400.00	
7540	Supplies - Holiday	0.00	500.00	0.0%		\$ -	\$ -	\$ 1,500.00	
7550	Supplies - Office	7,641.66	3,000.00	254.7%	254.88	\$ 7,800.00	\$ -	\$ 8,000.00	

General Fund  
Statement of Revenue and Expenditures

Annual Budget									
Acct		Year-To-Date		Jan 2025		Current Period			
		Jan 2025	Jan 2025	Jan 2025	Sep 2025	Adjusted 2025			
		Sep 2025	Actual	Exhibit A	Percent of	Budget	Actual budget	Proposed 2026 budget	
7560	Supplies - Operations	0.00	3,500.00	0.0%		\$ 400.00	\$ 500.00		
7570	Internet/Phone	2,939.02	0.00	0.0%		\$ 1,043.23	\$ 3,000.00		
7800	Training/Travel/Meals	0.00	500.00	0.0%		\$ -	\$ -		
7860	Triangle Property - Prop Tax	0.00	200.00	0.0%		\$ -	\$ -		
7900	Utilities	2,885.35	9,000.00	32.1%		\$ 450.58	\$ 5,500.00		
7915	Utilities - ALS Buildings	1,887.65	0.00	0.0%		\$ 2,260.23	\$ 3,000.00		
7920	Utilities - Meeting Location	(359.63)	100.00	(359.6%)		\$ 1,519.31	\$ -		
7930	Utilities - Telephone	340.57	0.00	0.0%		\$ 2,600.00	\$ 2,600.00		
7940	Utilities - Water/Sewer	667.50	0.00	0.0%		\$ 1,000.00	\$ 1,000.00		
7970	Vet Services (Shelter)	0.00	500.00	0.0%		\$ -	\$ 500.00		
Total Business Expense		\$85,107.05	\$126,450.00			\$ 1,517.82	\$ 101,503.10		
Revenue Less Expenditures		\$519,676.34	\$435,950.00			\$ (11,586.85)	\$ 739,262.74		
City Totals		\$2,742,929.21	\$2,631,650.00			\$4,304.21	\$ 938,415.00		



**City Fund**

<b>Line Item From</b>	<b>Line Item To</b>	<b>Amount</b>
5035 Admin asst	5080 Mayor Salary	\$10000.00
5035 admin asst	5090 treasurer	\$8898.17
5050 office mngr	5090 treasurer	\$6800.00
4180 interest income	5090 treasurer	\$16701.83
4180 interest income	5060 court clerk	\$5298.17
7900 utilities	5010 salaries/wages	\$4000.00
7000 misc expense	5010 salaries/wages	\$11123.20
7000 misc expense	5340 holiday pay	\$1276.10
7000 misc expense	7310 pest management	\$953.00
7485 r & m vehicle	7345 plan & zone	\$1500.00
7350 postage	7345 plan & zone	\$500.00
7470 r & m build	7550 supplies office	\$500.00
7475 r & m equipment	7550 supplies office	\$500.00
7560 supplies operat	7550 supplies office	\$3100.00
7800 train/travel/meals	7550 supplies office	\$500.00
7860 triangle prop tax	7550 supplies office	\$200.00
6250 computer support	7915 utilities ALS	\$2200.00
7504 seminars/conv	7520 solid waste	\$2000.00
7500 restitution	7520 solid waste	\$200.00
7500 restitution	7930 utilities phone	\$800.00
6120 bank charges	7930 utilities phone	\$1800.00
6250 computer support	5310 health ins	\$3600.00
5320 health ins savings	5380 physicals/counsel	\$100.00
6285 credit card charges	5385 ALS prop tax 2025	\$4208.39



**City Fund**

<b>Line Item From</b>	<b>Line Item To</b>	<b>Amount</b>
6300 depreciation exp	5385 ALS prop tax	\$239.77
6250 computer support	5395 property title search	\$200.00
6610 ins general	6620 ins build/land	\$3000.00
6560 fuel expense	6620 ins build/land	\$300.00
6470 equipment	7920 utilities meet pl	\$1419.31
6470 equipment	7940 utilities w/s	\$1000.00
6470 equipment	6050 animal control supplies	\$300.00
6470 equipment	6240 code enforce (liens filed)	\$700.00
6470 equipment	6220 clean svc/suppl	\$600.00
6470 equipment	6650 ins vehicle	\$350.00
6470 equipment	6200 capital impr	\$630.69
6300 depreciation exp	7915 utilities ALS	\$2260.23
6510 equip rent holiday	6200 capitol impr	\$5000.00
6560 fuel expense	6200 capitol impr	\$100.00
6580 inmate labor	6200 capitol impr	\$100.00
6670 interest expense	6210 cell phones	\$3000.00
7540 supplies holiday	7570 internet/phone	\$500.00
7970 vet services	7570 internet/phone	\$500.00
4101 court settlement	6350 dues/lic/subscr	\$5100.00
4101 court settlement	6690 legal fees AML	\$3500.00
4101 court settlement	7520 solid waste contr	\$2400.00
4101 court settlement	7570 internet/phone	\$2000.00