

RESOLUTION NO. 2025-R-14

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

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 28th day of AUGUST, 2025.

Mayor

ATTEST:

City Clerk

RECORDED

Statement of Revenue and Expenditures

Acct	Year-to-Date		Annual Budget		Current Period	
	Jan 2025	Aug 2025	Jan 2025	Dec 2025	Aug 2025	Aug 2025
	Actual		Budget		Adjust Budget	
					Actual 2025	

Budget 2026

Revenue & Expenditures

Parks

Revenue										
Other Revenue			EXHIBIT A							
	4140	Donations	9,325.00	10,000.00	118.1%	5,000.00				
	4180	Interest Income	0.00	350.00	0.0%					
	4200	Campgrounds - Point Return	1,227.30	2,000.00	61.4%	189.75				
	4240	Brown Beach Launch	528.58	533.35	99.1%	95.00				
	4260	Annual Boat Launch	765.00	230.00	332.6%	75.00				
	4300	Browns Beach Pav	390.00	225.00	173.3%	85.00				
	4370	Danuser Pavillion	85.00	35.00	242.9%					
Total Other Revenue			\$14,806.88	\$13,373.35		\$5,444.75				
Revenue			\$14,806.88	\$13,373.35		\$5,444.75				
Gross Profit			\$14,806.88	\$13,373.35		\$5,444.75				
Expenses										
Insurance Expense										
	6625	Insurance - Browns Beach	458.57	0.00	0.0%	57.32	\$	750.00	\$	700.00
	6630	Insurance - Point Return	157.91	3,500.00	4.5%	19.74	\$	300.00	\$	250.00
	6640	Insurance - Danuser Park	409.01	200.00	204.5%	48.72	\$	650.00	\$	600.00
Total Insurance Expense			\$1,025.49	\$3,700.00		\$125.78				
Repair / Maintenance Expense										
	6134	Brown Beach Swim Area	4,811.00	4,811.00	100.0%		\$	4,811.00	\$	2,000.00
Total Repair / Maintenance Expense			\$4,811.00	\$4,811.00						
Business Expense										
	5100	Contract Labor	760.20	300.00	253.4%		\$	800.00	\$	1,500.00
	6010	Advertising	0.00	300.00	0.0%		\$	5,000.00	\$	300.00
	6060	Annual Boat Pass	25.00	0.00	0.0%		\$	25.00	\$	100.00
	6150	Capital Imp - Point Return	42.96	100.00	43.0%		\$	150.00	\$	200.00
	6200	Capital Improvements	0.00	1,500.00	0.0%		\$	500.00	\$	4,000.00
	6220	Cleaning Services/Supplies	300.01	1,750.00	17.1%		\$	500.00	\$	500.00
	6470	Equipment	0.00	3,000.00	0.0%		\$	2,000.00	\$	1,500.00

General Fund

Statement of Revenue and Expenditures

		Year-to-Date		Annual Budget		Jan 2025		Current Period			
		Jan 2025	Jan 2025	Dec 2025	Dec 2025	Percent of Budget	Aug 2025	Adjust Budget			
Acct		Actual				Budget	Actual 2025		Budget 2026		
	6560	Fuel Expense EO-87	274.80	750.00	36.6%		103.68	\$	750.00	\$	750.00
	6561	Fuel Expense - Diesel	327.05	0.00	0.0%		327.05	\$	550.00	\$	500.00
	6570	Inmate Meals	410.87	0.00	0.0%		227.96	\$	500.00	\$	500.00
	7350	Postage	36.58	50.00	73.2%		36.58	\$	150.00	\$	75.00
	7470	Repairs & Maint - Buildings	557.05	2,000.00	27.9%		252.05	\$	1,000.00	\$	500.00
	7475	Repairs & Maint - Equipment	0.00	1,500.00	0.0%			\$	500.00	\$	500.00
	7505	Signage	159.86	500.00	32.0%			\$	500.00	\$	500.00
	7520	Solid Waste Contract	552.00	0.00	0.0%		181.91	\$	1,500.00	\$	1,500.00
	7911	Utilities Danuser	1,076.95	500.00	215.4%		189.47	\$	1,500.00	\$	1,500.00
	7912	Utilities Browns Beach	342.18	500.00	68.4%		46.69	\$	500.00	\$	500.00
	7925	Utilities - Point Return	334.00	500.00	66.8%		44.87	\$	500.00	\$	500.00
	7940	Utilities - Water/Sewer	518.59	5,000.00	10.4%			\$	1,000.00	\$	1,000.00
Total Business Expense			\$7,718.10	\$18,250.00			\$1,410.26	\$	24,436.00	\$	19,975.00
Expenses			\$13,554.59	\$26,761.00			\$1,536.04				
Revenue Less Expenditures			\$1,252.29	(\$13,387.65)			\$3,908.71				
Net Change in Fund Balance			\$1,252.29	(\$13,387.65)			\$3,908.71				
Parks Totals			\$45,672.93	\$26,732.40			\$20,242.96				

EXHIBIT B**Parks Line Items**

Line item From	Line Item To	Amount
671040 insurance general	6625 ins brown's beach	\$750.00
671040 insurance general	6630 ins point return	\$100.00
671040 insurance general	5100 contract labor	\$500.00
671040 insurance general	6060 annual boat pass	\$25.00
671040 insurance general	6471 equipment danuser	\$1425.00
671040 insurance general	6150 cap impr point return	\$150.00
6200 capitol improvement	6471 equipment danuser	\$575.00
6200 capitol improvement	6561 fuel expense diesel	\$425.00
6220 cleaning svc/ supplies	6570 inmate meals	\$500.00
6220 cleaning svc/ supplies	7350 postage	\$100.00
6220 cleaning svc/ supplies	6561 fuel expense diesel	\$125.00
7470 r & m build	7520 solid waste contract	\$1000.00
7475 r & m equipment	7520 solid waste contract	\$500.00
7475 r & m equipment	7911 utilities danuser	\$500.00
7940 utilities w/s	7911 utilities danuser	\$500.00
6220 cleaning svc/ supplies	6010 advertising	\$525.00
7940 utilities w/s	6010 advertising	\$3500.00
6470 equipment	6010 advertising	\$675.00
6470 equipment	6134 swim area	\$2325.00
4140 donations	6134 swim area	\$2486.00