RESOLUTION NO. 2025-R-20

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

General Fund

Statement of Revenue and Expenditures

EXHIBIT A

Revenue & Expenditures

Police

Acct		Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Aug 2025 Aug 2025 Actual	Adjusted 2025 Budget	PROPOSED Budget 2026
0	**Revenue**						
	State Aid						
4000	Grant Revenue	0.00	21,699.94	0.0%		$ -	$ -
	Total State Aid	**$0.00**	**$21,699.94**				
	Local Permits and Fees						
4350	Police Report	20.00	120.00	16.7%	10.00	$ 20.00	$ 50.00
	Total Local Permits and Fees	**$20.00**	**$120.00**		**$10.00**		
	Other Revenue						
4140	Donations	50.00	0.00	0.0%		$ 50.00	$ 50.00
4305	Insurance Reimbursement	0.00	8,184.64	0.0%		$ -	$ -
4322	Fuel Reimbursement	110.65	0.00	0.0%		$ 110.65	$ -
4480	Miscellaneous Revenue	0.00	12,071.52	0.0%		$ -	$ -
4485	Surplus Sales	3,352.12	0.00	0.0%		$ 3,532.77	$ 2,100.00
	Total Other Revenue	**$3,512.77**	**$20,256.16**			**$ 3,713.42**	**$ 2,200.00**
	Revenue	**$3,532.77**	**$42,076.10**		**$10.00**		
	Gross Profit	**$3,532.77**	**$42,076.10**		**$10.00**		
	Expenses						
	Salaries Expense						
5010	Salaries & Wages	114,374.78	166,000.00	73.1%	12,912.06	$ 150,185.23	$ 140,000.00
5020	Part Time Wages	15,179.01	29,421.60	51.6%	3,002.84	$ 28,421.60	$ 24,000.00
5030	Overtime Wages	2,070.27	10,500.00	19.7%		$ 9,000.00	$ 8,000.00
5200	Payroll Taxes	10,248.94	25,000.00	41.0%	1,310.26	$ 18,000.00	$ 15,000.00
	Total Salaries Expense	**$141,873.00**	**$230,921.60**		**$17,225.16**	**$ 205,606.83**	**$ 187,000.00**
	Benefits Expense						
5310	Health Insurance	13,484.62	24,000.00	56.2%	2,051.96	$ 19,000.00	$ 20,000.00
5340	Holiday Pay	1,160.96	11,750.00	9.9%	1,160.96	$ 5,000.00	$ 5,800.00
5350	LOPFI Expense	27,645.90	0.00	0.0%		$ 28,000.00	$ 30,000.00

General Fund

Statement of Revenue and Expenditures

Acct		Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025 EXHIBIT A	Jan 2025 Dec 2025 Percent of Budget	Current Period Aug 2025 Aug 2025 Actual	Adjusted 2025 Budget	PROPOSED Budget 2026
5360	LOPFI P/T Reserve	0.00	200.00	0.0%		$ 200.00	$ -
5365	LOPFI City Transfer (DISCUSS)	0.00	20,000.00	0.0%		$ -	$ -
5380	Physicals/Counseling	285.99	300.00	95.3%		$ 600.00	$ 600.00
5400	Uniform Expense	1,101.37	6,500.00	16.9%	316.20	$ 3,000.00	$ 2,500.00
	Total Benefits Expense	**$43,678.84**	**$62,750.00**		**$3,529.12**	**$ 55,800.00**	**$ 58,900.00**
Business Expense							
6010	Advertising	0.00	150.00	0.0%		$ 150.00	$ 250.00
6210	Cell Phones	3,632.13	5,300.00	68.5%	349.19	$ 5,000.00	$ 5,500.00
6240	Code Enforce Expense	0.00	10,000.00	0.0%		$ -	$ -
6250	Computer Support Services	0.00	6,000.00	0.0%		$ 17,750.00	$ 16,000.00
6285	Credit Card Charges	34,814.77	0.00	0.0%		$ 34,814.77	$ -
6300	Depreciation Expense	0.00	2,500.00	0.0%		$ -	$ 1,200.00
6350	Dues/Licenses/Subscriptions	160.00	0.00	0.0%		$ 200.00	$ 200.00
6470	Equipment	3,965.03	0.00	0.0%	507.13	$ 4,300.00	$ 4,000.00
6500	Equipment Rental	0.00	100.00	0.0%		$ 100.00	$ -
6550	Firearms & Training	396.90	2,000.00	19.8%		$ 1,000.00	$ 2,000.00
6560	Fuel Expense EO-87	13,167.83	20,000.00	65.8%	1,225.36	$ 18,000.00	$ 10,000.00
6610	Insurance - General	0.00	5,500.00	0.0%		$ -	$ -
6620	Insurance - Building/Land	655.68	0.00	0.0%	218.56	$ -	$ -
6650	Insurance - Vehicle	1,789.69	0.00	0.0%		$ 1,789.69	$ 1,800.00
6660	Insurance - Workers' Comp	4,711.43	0.00	0.0%		$ 4,711.43	$ 3,800.00
7330	Permits/Licenses	678.00	0.00	0.0%		$ 688.57	$ 700.00
7350	Postage	25.90	0.00	0.0%	25.90	$ 100.00	$ 100.00
7355	Professional Memberships	0.00	800.00	0.0%		$ 680.00	$ 1,000.00
7470	Repairs & Maint - Buildings	118.80	0.00	0.0%		$ 1,220.00	$ 200.00
7475	Repairs & Maint - Equipment	702.31	450.00	156.1%		$ 950.00	$ 1,000.00
7485	Repairs & Maint - Vehicles	3,899.16	7,750.00	50.3%	198.45	$ 5,210.31	$ 5,000.00
7515	Software Licenses	0.00	1,700.00	0.0%		$ 1,700.00	$ 1,800.00

General Fund

Statement of Revenue and Expenditures

EXHIBIT A

Acct			Year-To-Date Jan 2025 Aug 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Current Period Aug 2025 Aug 2025 Actual	Adjusted 2025 Budget	PROPOSED Budget 2026
	7550	Supplies - Office	304.86	1,300.00	23.5%	62.49	$ 800.00	$ 500.00
	7560	Supplies - Operations	953.85	1,200.00	79.5%		$ 1,200.00	$ 1,500.00
	7570	Internet/Phone	540.57	0.00	0.0%	48.23	$ 750.00	$ 700.00
	7800	Training/Travel/Meals	164.61	5,000.00	3.3%		$ 500.00	$ 3,000.00
	7900	Utilities	0.00	1,000.00	0.0%		$ -	$ 2,000.00
	7915	Utilities - ALS Buildings	463.02	0.00	0.0%		$ 1,000.00	$ 2,400.00
	7960	Vehicle Purchase Debt Serv	0.00	1,000.00	0.0%		$ -	$ -
		Total Business Expense	**$71,144.54**	**$71,750.00**		**$2,635.31**	**$ 102,614.77**	**$ 64,650.00**
		Expenses	**$263,612.56**	**$365,421.60**		**$30,305.77**		
		Revenue Less Expenditures	**($260,079.79)**	**($323,345.50)**		**($30,295.77)**	**$ (98,901.35)**	**$ (62,450.00)**
		Police Totals	**($249,481.48)**	**($197,117.20)**		**($30,265.77)**		

EXHIBIT B

Police Fund

Line Item From	Line Item To	Amount
6210 cell phones	5380 physicals/counseling	$300.00
5400 uniform expense	6285 credit card charges	$3500.00
6240 code enforcement	6285 credit card charges	$10000.00
6300 depreciation exp	6285 credit card charges	$2500.00
6560 fuel exp 87	6285 credit card charges	$2000.00
6550 firearms & training	6285 credit card charges	$1000.00
7800 train/travel/meals	6350 dues/lic/subscript	$200.00
7800 train/travel/meals	6470 equipment	$4300.00
7960 vehicle purch debt	6285 credit card charges	$1000.00
7900 utilities	7915 utilities ALS	$1000.00
6610 insurance gen	6660 insurance work comp	$4711.43
6610 insurance gen	7330 permits/license	$688.57
6610 insurance gen	7350 postage	$100.00
7485 R & M vehicle	6650 insurance vehicle	$1789.69
7485 R & M vehicle	7570 internet/phone	$750.00
7355 pro memberships	7470 repairs build	$120.00
7550 supplies office	7475 R & M equipment	$500.00
5010 wages	6285 credit card charges	$7814.77
5200 payroll taxes	6285 credit card charges	$7000.00
5365 LOPFI city xfers	5350 LOPFI expense	$20000.00
5010 wages	5350 LOPFI expense	$8000.00
5310 health ins	6250 computer support	$5000.00
5340 holiday pay	6250 computer support	$6750.00
5020 P/T wages	7515 software license	$1000.00
5030 O/T wages	7515 software license	$1500.00
5200 payroll taxes	7515 software license	$7000.00