

**RESOLUTION. 2025- 03**

A RESOLUTION TO PASS AND APPROVE THE REVISED BUDGET AS  
PRESENTED TO COVER THE BUDGET PERIOD STARTING  
JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

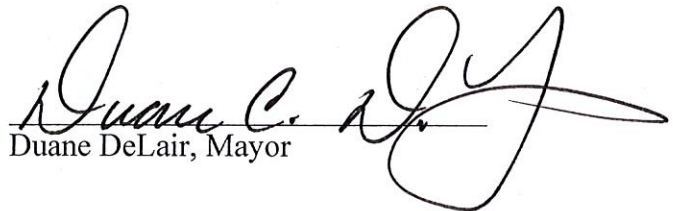
**WHEREAS**, the Finance Committee has delegated to the Mayor, Recorder/Treasurer and the Chairman of the Finance Committee the responsibility to revise the city budget, and

**WHEREAS**, copies of the revision as proposed have been distributed to the Council and it is necessary to get the revision entered into the computer so that the 2025 budget can proceed.

**NOW, THEREFORE**, be it ordained by the City Council of the City of Horseshoe Bend, Arkansas, that the revised budget be approved and put into effect for the year 2024.

**WHEREAS**, it is necessary that this revision be approved and put into effect, so that we can implement a budget for 2025 in an orderly manner.

Passed this 27th day of January 2025.

  
Duane DeLair, Mayor

**ATTEST:**

  
William Vander Pas, Recorder Treasurer

# GENERAL FUND 2024 AMENDED BUDGET

## REVENUE

### REVENUE

#### TAXES

|                           |              |
|---------------------------|--------------|
| P.P & Real Estate         | \$168,088.08 |
| State Turnback            | \$29,575.54  |
| City Sales Tax            | \$434,946.52 |
| Animal Trust Distribution | \$11.60      |

#### LICENSES & PERMITS

|                   |             |
|-------------------|-------------|
| Building Permits  | \$16,823.50 |
| Business Licenses | \$10,863.00 |
| Animal Licenses   | \$678.00    |
| Rental License    | \$2,240.00  |

#### FEES & FINES

|                       |              |
|-----------------------|--------------|
| Yard Sale Fee         | \$10.00      |
| Franchise Fees        | \$107,016.76 |
| Fines & Cost          | \$7,316.95   |
| Animal Control Fees   | \$14,711.46  |
| Animal Muni Code Fees | \$1,760.00   |

#### OTHER INCOME

|                                       |              |
|---------------------------------------|--------------|
| Dog Park Donations                    | \$478.67     |
| Animal Control Contribution           | \$2,110.00   |
| Municipal Property Insurance Payment  | \$159,747.74 |
| Gas/Diesel Reimbursements             | \$33,952.23  |
| Interest                              | \$2,868.72   |
| ICSO Reimbursement                    | \$660.94     |
| Computer Support Reimbursement        | \$7,136.25   |
| Tournament Fee                        | \$2,505.00   |
| Walking Trail Donation                | \$544.50     |
| Recycling Center Revenue & Donations/ | \$515.30     |
| Tournament Donation                   | \$865.00     |
| Grants                                | \$14,478.75  |
| Misc & Reimbursement                  | \$7,455.53   |

|              |                       |
|--------------|-----------------------|
| <b>TOTAL</b> | <b>\$1,027,360.04</b> |
|--------------|-----------------------|

# GENERAL FUND 2024 AMENDED BUDGET

## AMENDED BUDGET DETAIL

### ADMINISTRATIVE EXPENSES

|                                  |              |
|----------------------------------|--------------|
| Administrative Salaries          | \$130,602.23 |
| Employer Share FICA              | \$10,731.30  |
| Employer Group Ins               | \$6,897.58   |
| Employer Paid Pension            | \$0.00       |
| Workmans Comp, Admin,AC,         | \$0.00       |
| Advertising & Printing           | \$8,962.03   |
| AR Eml. Security Division        | \$3,786.00   |
| Audit Expense                    | \$4,050.00   |
| Audio/Visual Equipment           | \$1,388.83   |
| Bldg Contract Labor              | \$4,450.00   |
| Building / Grounds Maint         | \$6,895.82   |
| Building Inspection Fee          | \$3,353.00   |
| Computer Support                 | \$12,117.68  |
| Council Compensation             | \$10,920.00  |
| Contract Code Enforcement        | \$1,379.63   |
| Dog Park                         | \$14,680.67  |
| Donation Solid Waste             | \$500.00     |
| Drug Task Force                  | \$2,000.00   |
| Dues Membership/Subscription     | \$1,675.87   |
| Election Commission              | \$4,422.56   |
| Educational Supplies             | \$670.54     |
| Fireworks Donation               | \$2,500.00   |
| Gas Fuel /Vehicle Maint Code Enf | \$1,305.64   |
| Gas/Diesel                       | \$32,977.59  |
| Gen Office Supplies              | \$4,751.06   |
| Grant                            | \$575.49     |
| Insurance & Bonds                | \$6,700.99   |

# GENERAL FUND 2024 AMENDED BUDGET

|                            |              |
|----------------------------|--------------|
| ICSO Protective Services   | \$312,862.00 |
| ICSO Reimbursable Expenses | \$988.38     |

|                                  |
|----------------------------------|
| <b>AMENDED<br/>BUDGET DETAIL</b> |
|----------------------------------|

## ADMINISTRATIVE EXPENSES

|                               |                     |
|-------------------------------|---------------------|
| Legal                         | \$57,210.00         |
| Library Maintenance           | \$2,144.24          |
| Library Utilities             | \$1,434.04          |
| Maintenance Supplies          | \$193.26            |
| Meeting/Travel Exp            | \$2,583.52          |
| Misc & Reimbursements         | \$10,986.69         |
| Office Equip                  | \$8,327.49          |
| Pavilion Construction         | \$50,077.73         |
| Porta Potties                 | \$654.00            |
| Postage                       | \$1,125.24          |
| Property Tax                  | \$472.86            |
| Recycling Building            | \$12,768.09         |
| Retirement                    | \$8,240.00          |
| Tournament Award/Bank Fees    | \$1,330.00          |
| Transfer to Cap Reserve       | \$91,500.00         |
| Roof Repair                   | \$14,067.36         |
| Transfer to Sewer             | \$35,000.00         |
| Utilities Pavilion +Equipment | \$3,295.64          |
| Utilties                      | \$32,241.21         |
|                               | <hr/> <hr/>         |
|                               | <b>\$925,796.26</b> |

**GENERAL FUND  
ANIMAL CONTROL AMENDED 2024 BUDGET**

**AMENDED BUDGET  
DETAIL**

**ANIMAL CONTROL EXPENSES**

|                       |                    |
|-----------------------|--------------------|
| Salaries              | \$37,454.00        |
| Employer Share FICA   | \$2,978.48         |
| Health Insurance      | \$4,056.56         |
| Bldg Upgrade          | \$11,307.49        |
| Uniform Allowance     | \$2.08             |
| Maint Supplies        | \$2,741.85         |
| Vehicle Expense       | \$0.00             |
| Utilities             | \$3,280.72         |
| Animal Supplies       | \$2,579.62         |
| Insurance/ Veh & Prop | \$284.38           |
| Training Expense      | \$942.84           |
| Contract Labor        | \$870.00           |
| Office Equipment      | \$539.55           |
| Gen Office Supply     | \$220.17           |
| Fuel & Oil            | \$1,433.54         |
| Misc                  | \$1,381.70         |
| <b>TOTAL</b>          | <b>\$70,072.98</b> |

**HONORARY POLICE REVENUE**

|              |                 |
|--------------|-----------------|
| Interest     | \$231.04        |
| <b>Total</b> | <b>\$231.04</b> |

**AMENDED BUDGET  
DETAIL**

|                                       |               |
|---------------------------------------|---------------|
| <b><u>HONORARY POLICE EXPENSE</u></b> | <b>\$0.00</b> |
|---------------------------------------|---------------|

# FIRE DEPARTMENT 2024 AMENDED BUDGET

## REVENUE

### FIRE DEPT REVENUE

|                             |                    |
|-----------------------------|--------------------|
| Donation Fees               | \$32,755.67        |
| Reimburse Fire Call         | \$0.00             |
| Act 833- Insurance Turnback | \$17,518.64        |
| Interest                    | \$3,099.91         |
| Fire Dept Misc              | \$0.00             |
|                             |                    |
| <b>TOTAL</b>                | <b>\$53,374.22</b> |

### FIRE DEPT EXPENSES

|                          |                    |
|--------------------------|--------------------|
| Salaries                 | \$5,404.80         |
| FICA                     | \$885.17           |
| Workman's Comp           | \$440.00           |
| Fireman Compensation     | \$6,165.00         |
| Firecall Reimbursement   | \$4,500.00         |
| Insurance                | \$5,420.35         |
| Vehicle Expense          | \$1,077.95         |
| ACT 833 Funds            | \$11,732.43        |
| Bldg Maint               | \$531.92           |
| Training Exp.            | \$420.00           |
| Dept Equipment           | \$23.75            |
| Fire Prevention          | \$468.85           |
| Misc Expense             | \$55.00            |
| Utilities                | \$3,555.95         |
| Fuel, Oil                | \$639.35           |
| Fire Ex & SCBA (Testing) | \$613.40           |
|                          |                    |
| <b>TOTAL</b>             | <b>\$41,933.92</b> |

**MISC ACCOUNTS  
2024 AMENDED BUDGET**

|                                       |  |                     |
|---------------------------------------|--|---------------------|
| <b><u>Capital Reserve Revenue</u></b> |  |                     |
| Interest                              |  | \$20,783.74         |
| Trf fr GF                             |  | \$100,000.00        |
| Street Equip Loan Payment             |  | \$8,500.00          |
| <b>Total</b>                          |  | <b>\$129,283.74</b> |

|                                       |  |                    |
|---------------------------------------|--|--------------------|
| <b><u>Capital Reserve Expense</u></b> |  |                    |
| Trf to Other Funds                    |  | \$15,000.00        |
| <b>Total</b>                          |  | <b>\$15,000.00</b> |

|   |  |                   |
|---|--|-------------------|
| <b><u>Municipal Reserve Revenue</u></b> |  |                   |
| Interest                                |  | \$194.28          |
| Chipper Income                          |  | \$3,080.00        |
| Leaf Vac Income                         |  | \$45.00           |
| <b>Total</b>                            |  | <b>\$3,319.28</b> |

|   |  |               |
|---|--|---------------|
| <b><u>Municipal Reserve Expense</u></b> |  |               |
| Equipment Maint                         |  | \$0.00        |
| <b>Total</b>                            |  | <b>\$0.00</b> |

|   |  |                 |
|---|--|-----------------|
| <b><u>Insurance Reserve Revenue</u></b> |  |                 |
| Interest                                |  | \$307.38        |
| <b>Total</b>                            |  | <b>\$307.38</b> |

|   |  |               |
|---|--|---------------|
| <b><u>Insurance Reserve Expense</u></b> |  |               |
| Misc                                    |  | \$0.00        |
| <b>Total</b>                            |  | <b>\$0.00</b> |

|                        |  |                 |
|------------------------|--|-----------------|
| <b><u>Library</u></b>  |  |                 |
| Interest               |  | \$362.20        |
| Trf fr Library Savings |  |                 |
|                        |  | <b>\$362.20</b> |

|                               |  |               |
|-------------------------------|--|---------------|
| <b><u>Library Expense</u></b> |  |               |
|                               |  | <b>\$0.00</b> |

# STREET DEPARTMENT 2024 AMENDED BUDGET

| <u>REVENUES</u>              | <b>REVENUE</b>                             |
|------------------------------|--|
| 50% County Road Tax          | \$44,002.13                                |
| State Turnback               | \$184,620.31                               |
| Municipal Wholesale Fuel Tax | \$15,786.83                                |
| Franchise Fee Road Repair    | \$56,740.00                                |
| Electric Vehicle Fee         | \$235.89                                   |
| Interest Income              | \$1,582.82                                 |
| Miscellaneous Income         | \$1,168.86                                 |
| ARDOT Reimbursement          | \$14,255.60                                |
|                              | <hr style="border-top: 3px double #000;"/> |
| <b>TOTAL REVENUE</b>         | <b>\$318,392.44</b>                        |

| <u>EXPENSES</u>             | <b>AMENDED<br/>BUDGET DETAIL</b>           |
|-----------------------------|--|
| Salaries                    | \$123,274.82                               |
| FICA                        | \$9,430.63                                 |
| Pension                     | \$2,967.00                                 |
| Group Insurance             | \$19,188.90                                |
| Worker's Comp               | \$0.00                                     |
| Uniforms                    | \$4,125.32                                 |
| Equipment Maintenance       | \$26,401.39                                |
| Insurance                   | \$7,116.16                                 |
| Traffic Control Maintenance | \$1,421.93                                 |
| Snow Removal Supplies       | \$291.74                                   |
| Fuel                        | \$14,822.75                                |
| Road Repair Materials       | \$35,864.49                                |
| Weed Control                | \$96.00                                    |
| Equipment Purchase          | \$17,047.73                                |
| Computer Support            | \$2,128.25                                 |
| Miscellaneous Expense       | \$3,785.26                                 |
|                             | <hr style="border-top: 3px double #000;"/> |
| <b>TOTAL EXPENSES</b>       | <b>\$267,962.37</b>                        |

**STREET DEPARTMENT  
2024 AMENDED BUDGET**

**STREET CAPITOL ASSET FUND**

|          |                    |
|----------|--------------------|
| Interest | \$355.80           |
| Leachate | <u>\$45,495.98</u> |
|          | <b>\$45,851.78</b> |

Expenses

|                                  |             |
|----------------------------------|-------------|
| Trf to GF Cap Res Equipment Loan | \$17,000.00 |
|----------------------------------|-------------|

**SEWER DEPARTMENT  
2024 AMENDED BUDGET**

|                                      |                     |                    |
|--------------------------------------|---------------------|--------------------|
| Trf to Sewer Reserve                 | \$33,000.00         |                    |
| Miscellaneous Expense                | \$1,014.52          |                    |
| Debt Service Payments                |                     | \$33,000.00        |
| <b>Total Expenses</b>                | <b>\$344,354.58</b> |                    |
|                                      |                     | 344354.68          |
| Sewer Debt Service Interest Payments |                     | <b>\$20,866.77</b> |

# SEWER DEPARTMENT 2024 AMENDED BUDGET

| <u>REVENUES</u>         | <b>REVENUE</b>      |          |
|-------------------------|---------------------|----------|
| Sewer Fees              | \$227,927.01        |          |
| Sewer Hookups           | \$0.00              |          |
| Interest Income         | \$132.44            |          |
| Sewer Debt Svc Interest |                     | \$751.91 |
| Sewer Reserve Funds     | \$3,375.64          |          |
| Leachate                | \$45,495.98         |          |
| Trf from GF             | \$35,000.00         |          |
| Misc. Income            | \$4,614.59          |          |
|                         |                     |          |
| <b>TOTAL REVENUES</b>   | <b>\$316,545.66</b> |          |

| <u>EXPENSES</u>      | <b>AMENDED BUDGET<br/>DETAIL</b> |
|----------------------|----------------------------------|
| Salaries             | \$67,244.00                      |
| FICA Expense         | \$5,144.12                       |
| Group Insurance      | \$11,796.84                      |
| Pension              | \$1,651.38                       |
| Worker's Comp        | \$0.00                           |
| Uniforms             | \$2,984.70                       |
| Administrative Costs | \$17,315.82                      |
| Fuel & Oil           | \$4,511.66                       |
| System Maintenance   | \$42,487.99                      |
| Utilities            | \$55,066.94                      |
| Vehicle Expense      | \$347.03                         |
| Insurance            | \$1,414.41                       |
| Supplies             | \$2,630.00                       |
| Sewer Supplies       | \$1,318.19                       |
| ARPA Funds           | \$82,986.88                      |
| Audit                | \$2,550.00                       |
| Computer Support     | \$3,009.00                       |
| Sewer Construction   | \$5,938.82                       |
| Equipment Purchase   | \$1,942.28                       |

2024 Amended Budget Recap  
1 Jan 24 to 31 Dec 24

| Fund                    | Revenue        | Expenses     |              |
|-------------------------|----------------|--------------|--------------|
| General Fund            | \$1,027,360.04 |              |              |
| Administration          |                | \$925,796.26 |              |
| Animal Control          |                | \$70,072.98  | \$995,869.24 |
| Capital Reserve Revenue | \$129,283.74   | \$15,000.00  |              |
| Municipal Reserve       | \$3,319.28     | \$0.00       |              |
| Insurance Reserve       | \$307.38       |              |              |
| Library                 | \$362.20       |              |              |
| Fire Dept               | \$53,374.22    | \$41,933.92  |              |
| Street Department       | \$318,392.44   | \$267,962.37 |              |
| Street Capitol Asset    | \$45,851.78    | \$17,000.00  |              |

**Total**    \$1,578,251.08        \$1,337,765.53        84.76%

| Business Type Accounts | Revenue      | Expenses     |
|------------------------|--------------|--------------|
| Water Dept             |              |              |
| Sewer Dept             | \$316,545.66 | \$344,354.68 |