

2025 BUDGET

Please refer to the document for details and instructions regarding the budget.

2025 BUDGET RECAP

Fund	Revenue	Expenses
General Fund	\$953,013.00	
Administration		\$872,354.64
Animal Control	\$23,200.00	\$103,330.00
Capital Reserve Revenue	\$10,000.00	
Municipal Reserve	\$3,650.00	
Library	\$200.00	\$500.00
Fire Department	\$59,180.00	\$62,010.16
Street Department	\$355,450.00	\$291,950.00
Sewer Department	\$315,250.00	\$314,568.97
Water Department	\$597,950.00	\$469,746.30
Freed Up Funds (formerly ARPA)	\$277,325.42	\$35,000.00
Parks & Recreation	\$426,031.82	\$493,992.04
Total	\$3,021,250.24	\$2,643,452.11
		87.50%

Unrestricted Reserves	October 31st, 2024
General Fund checking	\$275,315.71
CD's	\$213,743.76
Total Unrestricted Genl Funds	\$489,059.47
Capital Reserve	
Money Market	\$274,677.03
CD's	\$421,517.44
Total Capital Reserve	\$696,194.47
Municipal Reserve	
Money Market	\$15,560.34
CD's	\$301,461.95
Total Municipal Reserve	\$317,022.29
Mandatory Hold	\$500,000.00
	\$4,023,526.47

\$2,643,452.11
65.70%

GENERAL FUND 2025 BUDGET WORKSHEET

2025

REVENUE

TAXES

P.P & Real Estate	\$150,000.00
State Turnback	\$30,000.00
City Sales Tax	\$440,000.00
Animal Trust Distribution	\$13.00

LICENSES & PERMITS

Building Permits	\$20,000.00
Business Licenses	\$10,000.00
Animal Licenses	\$700.00
Rental License	\$2,500.00

FEES & FINES

Franchise Fees	\$112,000.00
Court Fines & Cost	\$10,000.00
Hot Check Fee	\$100.00
Animal Control Fees	\$15,000.00
Animal Municipal Code Fees	\$2,500.00

OTHER INCOME

Accounts Receivable from Airport	\$40,000.00
Dog Park	\$550.00
Animal Control Contribution	\$2,500.00
Gas/Diesel Reimbursements	\$34,000.00
Interest	\$3,000.00
ICSO Reimb	\$1,000.00
Computer Support	\$6,600.00
Trf from GF Capital Reserve	\$40,000.00
Walking Trail Donations	\$250.00
Tournament Fees	\$1,500.00
Tournament Donations	\$500.00
Misc & Reimbursement	\$7,000.00
Transfer from Freed Up Funds A/C	\$35,000.00
Trf from Street Capital Asset	\$8,500.00
Recycle Income	\$3,000.00

\$976,213.00

TOTAL **\$976,213.00**

GENERAL FUND 2025 BUDGET WORKSHEET

2025

ADMINISTRATIVE EXPENSES

Administrative Salaries	\$170,000.00
Employer Share FICA	\$13,700.00
Employer Group Ins	\$7,800.00
Employer Paid Pension	\$0.00
Workmans Comp, Admin,AC,	\$600.00
Advertising & Printing	\$3,500.00
AR Eml. Security Division	\$4,000.00
Audit Expense	\$4,100.00
Bldg Contract Labor	\$5,000.00
Building / Grounds Maint	\$10,000.00
Building Inspection Fee	\$3,500.00
Computer Support	\$6,500.00
Office Equip & Software	\$12,500.00
Council Compensation	\$11,520.00
Dog Park	\$100.00
Dues Membership/Subscription	\$2,000.00
Election Commission	\$10,000.00
Fireworks Donation	\$2,500.00
Gas Fuel /Vehicle Maint Code Enf	\$800.00
Gas/Diesel	\$35,000.00
Gen Office Supplies	\$5,000.00
Insurance & Bonds	\$8,000.00
ICSO Protective Services	\$325,000.00
ICSO Reimbursable Expenses	\$1,000.00
City Parks	\$2,500.00
Property Taxes	\$300.00
Contract Code Enforcement	\$1,500.00
Legal	\$10,000.00
Library Insurance	\$1,250.00

GENERAL FUND 2025 BUDGET WORKSHEET

	2025
Library Maintenance	\$2,000.00
Library Utilities	\$1,200.00
Litigation, AML	\$6,500.00
Maintenance Supplies	\$500.00
Meeting/Travel Exp	\$3,000.00
Misc & Reimbursements	\$3,000.00
Office Equip Repair	\$1,000.00
Postage	\$1,500.00
Recycling Building	\$2,000.00
Tournament Award	\$1,500.00
Sirens T Storm	\$3,600.00
Summer Reading Program	\$500.00
Bank Fees	\$50.00
Transfer to Sewer	\$0.00
Audio Visual Equipment	\$1,400.00
Retirement Expense	\$10,184.64
Sales Tax Revenue Appropriation	\$112,900.00
Millage/Real Estate Tax Appropriation	\$17,000.00
Franchise Fee Appropriation	\$11,500.00
Utilities	\$35,350.00
	\$872,354.64
Total	<u>\$872,354.64</u>

*Note: Meeting/Travel
 (2) Rural Development Conf
 (1) Gov Conf
 Misc Travel
 (4) Employee Mandatory Training Sessions

**GENERAL FUND
ANIMAL CONTROL 2025 BUDGET WORKSHEET**

	2026
ANIMAL CONTROL EXPENSES	
Salaries	\$37,500.00
Employer Share FICA	\$2,870.00
Health Insurance	\$7,800.00
A/C Training Expense	\$1,000.00
Uniform Allowance	\$500.00
Building Maintenance	\$1,500.00
Building Upgrades	\$0.00
Maint Supplies	\$3,000.00
AC Miscellaneous	\$1,500.00
Vehicle Expense	\$800.00
Utilities	\$3,960.00
Animal Supplies	\$3,000.00
Insurance/ Veh & Prop	\$400.00
Rabies Vaccine Vet Care	\$1,300.00
Gen Office Supply	\$200.00
Fuel & Oil	\$2,000.00
Office Equipment Supplies	\$1,000.00
Building Construction Freed Up	\$35,000.00
TOTAL	\$103,330.00

FIRE DEPARTMENT 2025 BUDGET WORKSHEET

2025	
<u>FIRE DEPT REVENUE</u>	
Donation Fees	\$37,680.00
Reimburse Fire Call	\$1,200.00
Act 833- Insurance Turnback	\$17,300.00
Interest	\$3,000.00
Fire Dept Misc	\$0.00
TOTAL	<u>\$59,180.00</u>

<u>FIRE DEPT EXPENSES</u>	
Salaries	\$5,404.80
FICA	\$405.36
Workman's Comp	\$500.00
Fireman Compensation	\$6,000.00
Firecall Reimbursement	\$4,500.00
Insurance	\$5,500.00
Vehicle Expense	\$2,100.00
Audit Expense	\$1,100.00
ACT 833 Funds	\$17,000.00
Capital Outlay	\$2,000.00
Supplies	\$1,000.00
Training Exp	\$2,500.00
Dept Equipment	\$5,000.00
Building Maintenance	\$500.00
Fire Prevention	\$1,000.00
Misc Expense	\$600.00
Utilities	\$4,500.00
Fuel, Oil	\$1,500.00
Radio Repairs	\$250.00
Fire Ex & SCBA (Testing)	\$650.00
TOTAL	<u>\$62,010.16</u>

MISC ACCOUNTS 2025 BUDGET WORKSHEET

2025

Capital Reserve Revenue

	2025
Interest	\$1,500.00
Street Equip Loan Payment	\$8,500.00
Total	\$10,000.00

Capital Reserve Expense

Trf to GF	\$40,000.00
Total	\$40,000.00

2025

Municipal Reserve Revenue

Interest	\$500.00
Chipper Income	\$3,000.00
Leaf Vac Income	\$150.00
Total	\$3,650.00

Municipal Reserve Expense

Equipment Maint	\$0.00
Total	\$0.00

2025

Freed up Funds

Interest	\$300.00
Total	\$300.00

Freed up Funds Expense

Transfers	\$35,000.00
Total	\$35,000.00

2025

Library

Interest	\$200.00
Total	\$200.00

Library Expense

Maintenance	\$500.00
Total	\$500.00

PARKS RECREATION 2025 BUDGET WORKSHEET

2025	
<u>PARKS & REC REVENUES</u>	
Golf Course	\$260,000.00
Loft Rental	\$4,200.00
Rentals: Parks, Buildings & Dock Permits	\$11,000.00
NAEC Capital Credits	\$9,500.00
Sales Tax Revenue Appropriation	\$112,883.00
Millage/Real Estate Tax Appropriation	\$16,925.62
Franchise Fee Appropriation	\$11,523.20
Total	\$426,031.82

<u>PARKS & REC EXPENSES</u>	
Parks & Rec Director	\$35,000.00
Golf Course Superintendent	\$40,000.00
Pro Shop & Grounds \$3,200 per week x52	\$166,400.00
Payroll Taxes	\$24,000.00
Utilities	\$36,000.00
Lease to own Liabilities (carts & mowers)	\$22,571.64
Trash	\$4,970.00
Internet & Phone	\$2,600.00
Fuel	\$15,000.00
<u>Insurance:</u>	
Workman's Comp	\$3,000.00
Vehicle	\$7,550.00
Property	\$4,770.00
Health	\$0.00
Personal Property Taxes	\$1,331.00
Repairs - Irrigation	\$50,000.00
Repairs - Golf Course	\$18,000.00
Repairs - Buildings	\$15,000.00
Repairs - Lake	\$10,800.00

**PARKS RECREATION
2025 BUDGET WORKSHEET**

Pro Shop Merchandise	\$4,000.00
Advertising	\$500.00
Range Balls	\$4,500.00
Mowing Parks	\$4,000.00
Equipment Purchases	\$24,000.00

Total **\$493,992.04**

STREET DEPARTMENT 2025 BUDGET WORKSHEET

REVENUES

	2025
50% County Road Tax	\$40,000.00
State Turnback	\$185,000.00
Electric registration Vehicle Fee	\$600.00
Franchise Fee Road Repair	\$57,000.00
Interest Income	\$800.00
Miscellaneous Income	\$50.00
Street Capital Asset Fund / Lechate	\$54,000.00
Municipal Wholesale Fuel Tax	\$18,000.00
TOTAL REVENUE	\$355,450.00

EXPENSES

Salaries	\$134,300.00
FICA	\$10,300.00
Pension	\$3,000.00
Group Insurance	\$20,250.00
Worker's Comp	\$3,000.00
Uniforms	\$3,850.00
Equipment Maintenance	\$30,000.00
Equipment Loan Payment	\$17,000.00
Insurance	\$9,000.00
Traffic Control	\$500.00
Fuel	\$16,500.00
Street Signs	\$700.00
Weed Control	\$500.00
Road Repair Materials	\$35,000.00
Snow Removal / Supplies	\$500.00
Computer Support	\$3,300.00
Miscellaneous Expense	\$4,250.00
TOTAL EXPENSES	\$291,950.00

SEWER DEPARTMENT 2025 BUDGET WORKSHEET

REVENUES

	2025
Sewer Fees	\$230,000.00
Interest Income	\$250.00
Sewer Reserve Funds	\$3,200.00
Lechate	\$54,000.00
Trf from General Fund	\$25,000.00
Misc. Income	\$2,800.00

TOTAL REVENUES \$315,250.00

EXPENSES

Salaries	\$76,190.40
FICA Expense	\$5,828.57
Group Insurance	\$11,000.00
Pension	\$2,000.00
Worker's Comp	\$1,000.00
Uniforms	\$3,250.00
Administrative Costs	\$15,000.00
Fuel & Oil	\$5,000.00
System Maintenance	\$55,000.00
Leachate Treatment Supplies	\$3,500.00
System Utilities Electric	\$57,500.00
Utilities Building / Phone	\$1,500.00
Vehicle Expense - Maintenance	\$1,500.00
Insurance	\$1,000.00
Supplies	\$2,000.00
Audit Expense	\$3,000.00
Trf to Sewer Reserve	\$33,000.00
Computer Support	\$3,300.00
Miscellaneous Expense	\$1,000.00
Debt Service Payments	\$33,000.00
Total Expenses	\$314,568.97

WATER DEPARTMENT 2025 BUDGET WORKSHEET

REVENUES

	2025
Water Sales	\$590,000.00
Hookup Fees	\$2,550.00
Reconnect Fees	\$3,000.00
Collection Fees	\$0.00
Interest Income	\$2,300.00
Other Income	\$100.00
TOTAL REVENUES	\$597,950.00

EXPENSES

Salaries	\$174,200.00
Pension	\$13,326.30
FICA	\$13,000.00
Uniforms	\$6,800.00
Group Insurance	\$27,820.00
Audit Fees	\$3,000.00
Vehicle Maintenance	\$2,500.00
Fuel & Oil	\$12,500.00
Equipment Maintenance	\$15,000.00
Water System Maintenance	\$65,000.00
Electric	\$67,000.00
Telephone	\$2,400.00
Office Supplies	\$1,500.00
Computer Expense	\$5,200.00
Computer Support	\$2,500.00
Postage	\$9,200.00
Insurance	\$7,500.00
License & Fees	\$15,500.00
Employee Travel	\$1,500.00
Interest Expense – FNBC	\$0.00
Interest Expense – ASWCC/ARNC	\$3,800.00
Road Repair	\$15,000.00
Miscellaneous Expense	\$5,500.00
TOTAL OPERATING EXPENSES	\$469,746.30

**WATER DEPARTMENT
2025 BUDGET WORKSHEET**

PT 2025 BUDGET WORKSHEET CONTINUED

PRINCIPAL PAYMENTS

2025

ASWCC

	\$16,961.00
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TOTAL PRINCIPAL PAYMENTS

TOTAL EXPENSES

BALANCE TRANSFERS

Depreciation Fund

	\$60,000.00
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Water Tank Depreciation

	\$2,208.00
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Revenue Bond

	\$60,000.00
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Water Tank Debt Service

	\$852.00
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TOTAL TRANSFERS

\$123,060.00

2025 PAYROLL FORECAST

#NAME?	Status/hours	Wages	Annual	Fica
Mayor Delair	FT/2080	14.00	29,120.00	2,227.68
Hunt, Mary	FT/2080	12.88	26,790.40	2,049.47
Graetz, Michelle	PT/1040	14.63	15,215.20	1,163.96
Martin, Amberly	FT/2080	14.00	29,120.00	2,227.68
Broderick, Denise	PT/1,456	12.88	18,753.28	1,434.63
Rick Broderick	PT/1040	12.88	13,395.20	994.50
Sawica, Jim	PT/416	12.73	5,295.68	405.12
Watts, John	PT/832	12.88	10,716.16	819.79
Facilities Manager	PT/1040	14.00	14,560.00	1,113.84
Admin			162,965.92	12,436.66
Golf Course Manager	FT/2080	Salary	40,000.00	3,060.00
Parks & Rec Manager	FT/2080	Salary	35,000.00	2,677.50
Pro Shop & Grounds			166,400.00	12,729.60
Parks & Recreation			241,400.00	18,467.10
Greer, Rebecca	FT/2080	12.88	26,790.40	2,049.47
Delvecchio, David	PT/832	12.88	10,716.16	819.79
Animal Control			37,506.56	2,869.25
Hilliker, Mike		5.63	5,404.80	413.47
Fire			5,404.80	413.47
Shelton, Ron	FT/2080	18.39	38,251.20	2,926.22
Bigness, Chris	FT/2080	2.24	4,659.20	356.43
Hardesty, Tim	FT/2080	16.00	33,280.00	2,545.92
Sewer			76,190.40	5,828.57
Williamson, George	FT/2080	15.64	32,531.20	2,488.64
Wolford, Kevin	FT/2080	16.60	34,528.00	2,641.39
Austin, Dennis	FT/2080	13.00	27,040.00	2,068.56
Boehm, Brian	PT/2080	13.00	26,790.40	2,049.47
Seasonal	PT/1040	12.88	13,395.20	1,024.73
Street			134,284.80	10,272.79
Gleghorn, Kris	FT/2080	19.00	39,520.00	3,023.28
New Hire	FT/2080	15.00	31,200.00	2,386.80
Kurtzweil, Barb	FT/2080	24.00	49,920.00	3,818.88
Bigness, Chris	FT/2080	25.75	53,560.00	4,097.34
Water			174,200.00	13,326.30
Total Forcasted Payroll			831,952.48	63,614.13



City of Horseshoe Bend

2025 Meeting Dates

2025 City Finance Meetings	Changes	Date of change		2025 City Council Meetings	Changes	Date of Change
1/8/2025				1/27/2025		
2/12/2025				2/24/2025		
3/12/2025				3/24/2025		
4/9/2025				4/28/2025		
5/14/2025				5/26/2025		
6/11/2025				6/23/2025		
7/9/2025				7/28/2025		
8/13/2025				8/25/2025		
9/12/2025				9/22/2025		
10/8/2025				10/27/2025		
11/12/2025				11/24/2025		
12/10/2025				12/22/2025		

	Thanksgiving	11/27/2025	Thursday
	Christmas Eve	12/24/2025	Wednesday



HOLIDAY SCHEDULE

<u>HOLIDAY</u>		<u>DATE</u>
New Year's Day	Wednesday	January 1, 2025
Martin Luther King Birthday	Monday	January 20, 2025
President's Day	Monday	February 17, 2025
Good Friday	Friday	April 18, 2025
Memorial Day	Monday	May 26, 2025
Juneteenth Day	Thursday	June 19, 2025
Independence Day	Friday	July 4, 2025
Labor Day	Monday	September 1, 2025
Columbus Day	Monday	October 13, 2025
Veteran's Day	Tuesday	November 11, 2025
Thanksgiving Day	Thursday	November 27, 2025
Day after Thanksgiving	Friday	November 28, 2025
Christmas Eve	Wednesday	December 24, 2025
Christmas	Thursday	December 25, 2025
New Year's Eve	Wednesday	December 31, 2025

City of Horseshoe Bend

Resolution No. 2024- 32

**Resolution Funding the Purchase of a Steel Building for the
Water/Sewer Departments**

WHEREAS, the City Council has approved purchase of a steel building to store the Water/Sewer Department Equipment,

WHEREAS, the size of the building is 70 X 30 X 14,

WHEREAS, the cost of the building is \$19,422.80,

WHEREAS, the refund on the Tri Lakes Road Project is approximately \$14,662.00,

WHEREAS, the total cost of the project is not to exceed \$25,000.00.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Horseshoe Bend, Arkansas that the city is authorized to pay the difference between the cost of the building and the refund from the Tri Lakes Road Project using "Freed Up" funds.

Passed and approved this _____ day of _____, 2024

Mayor Duane DeLair

Attested by:



Triple A Steel Structures

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47 comments 27 shares



City of Horseshoe Bend

Resolution No. 2024- 33

Resolution Providing for the Distribution of Revenue for Leachate Disposal

WHEREAS, the City Council has the authority to establish the rules, order of business and procedures concerning the distribution of certain revenues; and

WHEREAS, the City of Horseshoe Bend has entered into an agreement with The Big South Division of Waste Connections requiring them to pay 7 cents per gallon at the end of each month for the disposal of leachate.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Horseshoe Bend, Arkansas: The distribution of revenue derived from the disposal of leachate will be as follows:

Sixty Percent (60%) Sewer Fund for operational costs.

Forty Percent (40%) Street Capital Asset Fund for the purchase of equipment.

Passed and approved this _____ day of _____ 2024

Mayor Duane DeLair

Attest