SOUTH ARKANSAS FIRE PROTECTION DISTRICT

RESOLUTION NO. 2026-06

A RESOLUTION AMENDING THE ADOPTED 2026 BUDGET AND APPROPRIATIONS OF THE SOUTH ARKANSAS FIRE PROTECTION DISTRICT

WHEREAS, the Board of Directors previously adopted the District's budget and appropriated funds for fiscal year 2026; and

WHEREAS, the Board desires to amend revenues and expenditure appropriations, consolidate Common Ground accounts, and establish additional budget line items; and

WHEREAS, the amended budget increases estimated revenues and decreases expenditure appropriations, reducing the budgeted use of fund balance and increasing the projected ending fund balance;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH ARKANSAS FIRE PROTECTION DISTRICT:

1. Revenue amendments

Estimated revenues increase by $116,996.43, from $5,749,054.00 to $5,866,050.43.

Account changes:

- 4060 - Interest Income: increased from $65,000 to $70,000.
- 4090 - Dividend Income - Insurance: increased from $1,000 to $1,979.
- 4160 - Donation Income: increased from $500 to $963.43.
- 4190 - Grant Income: increased from $66,500 to $136,754.
- 4200 - Other Income: new appropriation of $40,300.

2. Expenditure amendments

Appropriations decrease by $569,163.00, from $6,593,208.17 to $6,024,045.17.

Account changes:

- 5000 - Cost of Goods Sold: new appropriation of $500.
- 6006 - Clothing: increased from $3,000 to $6,000.
- 6007 - PPE: increased from $3,000 to $5,500.
- 6008 - Office & Postage Expenditures: increased from $2,500 to $3,500.
- 6010 - Audit Fees: increased from $8,500 to $8,950.

- 6014 - Software and Subscriptions: new appropriation of $1,500.
- 6052 - Firemen Supplemental: increased from $7,476 to $7,576.
- 6055 - Workers' Compensation: increased from $55,549 to $70,000.
- 6056 - Commercial Package: increased from $8,464 to $15,200.
- 6060 - Pump Tests: increased from $1,500 to $2,100.
- 6070 - Non-Capital Tools & Equipment: increased from $5,000 to $20,000.
- 6092 - Vehicle Repairs and Maintenance: increased from $20,000 to $55,000.
- 6095 - Utilities - Water, Gas, Electricity: increased from $10,000 to $20,000.
- 6105 - Salary & Wages: increased from $3,700,000 to $3,800,000.
- 6110 - Health and Life Insurance: new appropriation of $16,000.
- 6120 - Payroll Tax Expense: increased from $290,450 to $300,950.
- 6200 - Capital Outlay: reduced from $1,046,500 to $300,000.
- 6235 - Mitigation / Severity / Ranch Hand Fire & Fuels Team: new appropriation of $30,000.
- The existing $70,000 total appropriation in accounts 6225.1, 6225.2, and 6225.6 is consolidated into 6225 - Common Ground Expenses. The total Common Ground appropriation remains $70,000.

4. Amended budget totals

- General Fund revenues: increased from $5,749,054.00 to $5,866,050.43.
- General Fund expenditures: decreased from $6,593,208.17 to $6,024,045.17.
- Budgeted use of fund balance: reduced by $686,159.43, from $844,154.17 to $157,994.74 (a decrease in net position).
- Projected ending fund balance: increased from $1,790,127.31 to $2,476,286.74.

Adopted and approved this 16^{h} day of November 2026 by the Board of Directors of the South Arkansas Fire Protection District.

SIGNED:

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Harold Starbuck
President, Board of Directors

ATTEST:

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Sheldon Morgan
Director, Board of Directors