

**CITY OF WARD  
RESOLUTION NO. R-2025-51**

**A RESOLUTION TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR  
CALENDAR YEAR 2026**

**WHEREAS, THE CITY OF WARD, ARKANSAS** wishes to establish the annual Operating Budget for calendar year 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WARD, ARKANSAS:**

**SECTION 1. ANNUAL BUDGET ADOPTED BY REFERENCE.** The annual budget for calendar year 2026, identified as "2026 Annual Budget, City of Ward, Arkansas," is hereby adopted by reference in its entirety. A copy of said budget shall be filed in the office of the City Clerk and shall be available for inspection and copying by any person during normal office hours.

**SECTION 2. NONRESTRICTED EXPENDITURE CATEGORIES.** Expenditure of funds appropriated by this Resolution shall not be restricted to the line item expenditure codes comprising the four major categories of expenditures - Personal Services, Supplies, Other Services and Charges, and Capital Outlay, but shall be restricted to office/departmental expenditures within the above enumerated four major categories of expenditures except for funds appropriated for personnel salaries and wages and related employee benefits. Personnel expenditures shall not exceed the dollar amounts, number of employees, and salary or wage rates specified in the annual budget or an amendment thereto.

**SECTION 3. EXPENDITURES RESTRICTED TO SPECIFIED FUND.** No expenditure of appropriated funds shall be made from any fund other than the fund specified in this Resolution, or an amendment thereto.

**SECTION 4. TRANSFERS.** Any transfers of monies between the various funds of the City or between the four major categories of expenditures-Personal Services, Supplies, Other Services and Charges, and Capital Outlay - shall be made only with prior approval of the Ward City Council. Provided, however, all transfers budgeted for in the annual budget shall be exempt from the provisions of this section.

**SECTION 5. MAXIMUM APPROPRIATED AMOUNTS.**

- |      |                                                     |               |
|------|-----------------------------------------------------|---------------|
| I.   | General Fund projected REVENUES                     | -by reference |
|      | General Fund projected appropriations               | -by reference |
| II.  | Police Department projected REVENUES                | -by reference |
|      | Police Department projected appropriations          | -by reference |
| III. | Fire Department projected REVENUES                  | -by reference |
|      | Fire Dept. projected appropriations                 | -by reference |
| IV.  | Street Dept. projected REVENUES                     | -by reference |
|      | Street Dept. projected appropriations               | -by reference |
| V.   | Parks and Recreation Dept. projected REVENUES       | -by reference |
|      | Parks and Recreation Dept. projected appropriations | -by reference |

**SECTION 6. REFERENCE** 2026 proposed city budget attached.

**SECTION 7. SEVERABILITY.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not effect other provisions or applications of the Resolution which can be given effect without the invalid provisions or application, and to this end, the provisions of this Resolution are declared to be severable.

**SAID RESOLUTION WAS ADOPTED ON** 11-18-25.

Voice Vote: YEAS: 5 NAYS: 0 OR;


Roll Call Vote: YEAS: \_\_\_\_\_ NAYS: \_\_\_\_\_ Mayor (if needed) \_\_\_\_\_

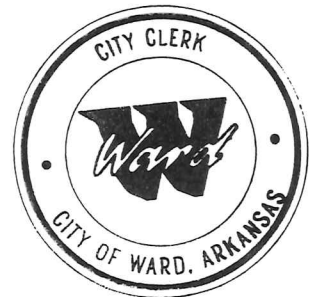
Brooke \_\_\_\_\_, Chapman \_\_\_\_\_, Hall \_\_\_\_\_, Hefner \_\_\_\_\_, McMinn \_\_\_\_\_, Ruble \_\_\_\_\_

APPROVED:

ATTEST:

  
Charles Gastineau, Mayor

  
Krystal Rummel, City Clerk



**City of Ward General Fund  
2026 Budget**

**Fund Balance January 1, 2026** **\$ 2,250,000**

**Projected Revenue**

County Sales Tax	1,070,000
City Sales Tax	1,080,000
State Aide	90,000
Property Tax	360,000
Franchise Tax	368,000
Misc. Income	60,000
Rent Income	15,000
Building Permits, Plumbing & Inspections	80,000
Privilege tax	4,500
Interest Income	65,000
Court Fine & Forfeiture	125,000
Alcoholic Beverage Tax	7,000
Screaton Act	51,500
Vehicle Maintenance / Service Fees	45,000

**Total Revenue** **3,421,000**

**Inter-fund Transfers**

Street Fund	-
<b>Total Inter-fund Transfers</b>	-

**Inter-department Transfers**

1/2 City Sales tax to Police	270,000
Additional Transfer to Police	1,303,500
1/2 City Sales tax to Fire	270,000
Additional Transfer to Fire	180,500
Animal Control	138,000
Parks and Recreation	120,000

**Total Inter-department Transfers** **2,282,000**

**Total Inter-fund and Inter-department Transfers** **2,282,000**

**Appropriations**

Salaries Wages and Benefits	629,800
Repairs, Maintenance and Supplies	135,500
General and Administrative	161,300
Other Expenditures	112,000
Capital Expenditures	250,000

**Total Expenditures** **1,288,600**

**Reserved for Contingencies** **\$ 2,100,400**

**City of Ward Street Fund  
2026 Budget**

<b>Fund Balance January 1, 2026</b>	<b>\$ 1,000,000</b>
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**Projected Revenue**

State Turnback	450,000
Road Tax	66,000
Municipal Highway Aid	-
Municipal Wholesale fuel tax	40,000
Municipal Highway Severance	8,000
Vehicle Maintenance / Service Fees	-
Other receipts	44,000

<b>Total Projected Revenues</b>	<b><u>608,000</u></b>
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<b>General Fund Transfer</b>	<b>-</b>
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**Appropriations**

Salaries Wages and Benefits	195,000
Equipment and Vehicle Maintenance, Repairs and Supplies	70,000
General and Administrative Expenditures	30,000
Street Lights	80,000
Street Works/Contracts	203,000
Capital Expenditure	30,000

<b>Total Appropriations</b>	<b><u>608,000</u></b>
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<b>Reserved for contingencies</b>	<b><u><u>\$ 1,000,000</u></u></b>
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**City of Ward Parks and Recreation  
2026 Budget**

<b>Fund Balance January 1, 2026</b>	<b>\$ 140,000</b>
<b>Projected Revenue</b>	
Activity Fees and Concessions	20,000
<b>Total Revenue</b>	<b><u>20,000</u></b>
<b>Transfer from General Fund</b>	<b><u>120,000</u></b>
<b>Appropriations</b>	
Salaries Wages and Benefits	142,000
General and Administrative	19,800
Cost of Activities	14,500
Other Expenditures	32,000
Capital Expenditures	12,000
<b>Total Appropriations</b>	<b><u>220,300</u></b>
<b>Reserved for Contingencies</b>	<b><u><u>\$ 59,700</u></u></b>

**City of Ward Fire Department  
2026 Budget**

<b>Fund Balance January 1, 2026</b>	<b>\$ 450,000</b>
<b>Projected Revenue</b>	
Fire Memberships	10,000
Act 833 Turnback	24,000
Other Income	5,000
<b>Total Revenue</b>	<b><u>39,000</u></b>
<b>Transfer from General Fund</b>	
1/2 City Sales Tax	270,000
Additional Transfer	180,500
<b>Appropriations</b>	
Salaries Wages and Benefits	326,000
Repairs, Maintenance and Supplies	100,000
General and Administrative	63,500
Capital Expenditures	100,000
<b>Total Appropriations</b>	<b><u>589,500</u></b>
<b>Reserved for Contingencies</b>	<b><u><u>\$ 350,000</u></u></b>

**City of Ward Police & Animal Control  
2026 Budget**

**Fund Balance January 1, 2026** **\$ 300,000**

**Projected Revenue**

Drug Enforcement Income	500
Jail Fees	7,000
Finger print income	500
Fund the Fur	-
Donation	-
Pound Fees	500
License Fees	4,000
Other income	2,500
<b>Total Revenue</b>	<b><u>15,000</u></b>

**Transfer from General Fund**

1/2 City Sales Tax	<b>270,000</b>
Additional General Fund Transfer	<b>1,441,500</b>

**Appropriations**

Salaries Wages and Benefits	1,505,000
Repairs, Maintenance and Supplies	91,500
General and Administrative	139,200
Capital Expenditures	135,000
<b>Total Appropriations</b>	<b><u>1,870,700</u></b>

<b>Reserved for Contingencies</b>	<b><u><u>\$ 155,800</u></u></b>
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