South Arkansas Fire Protection District
Final 2026 Budget

Comparison of the 2025 adopted budget, 2025 forecast actual, 2025 variance, and 2026 adopted budget. Financial amounts and blanks are reproduced as shown in the source.

Section	Category	Account or line item	Row type	2025 adopted budget	2025 forecast actual	2025 variance	2026 adopted budget
Fund balance	**Fund balance**	**Beginning Fund Balance**	**Summary**	**1,629,705.21**	**2,142,519.95**	**(512,814.74)**	**3,248,689.14**
Revenue	Income	4000 · Property Tax Revenues	Detail	514,060.00	514,060.00	-	563,354.00
Revenue	Income	4010 · Specific Ownership Tax Revenues	Detail	52,000.00	50,592.39	1,407.61	51,000.00
Revenue	Income	4050 · Interest App, Del & Exem Income	Detail	1,300.00	1,714.13	(414.13)	1,700.00
Revenue	Income	4060 · Interest Income	Detail	130,000.00	62,077.74	67,922.26	65,000.00
Revenue	Income	4070 · Plan Review Income	Detail	1,000.00	100.00	900.00	-
Revenue	Income	4090 · Dividend Income - Insurance	Detail	550.00	848.00	(298.00)	1,000.00
Revenue	Income	4120 · Wildland Firefighting Income	Detail	4,020,344.00	4,800,842.68	(780,498.68)	5,000,000.00
Revenue	Income	4160 · Donation Income	Detail	500.00	41,000.00	(40,500.00)	500.00
Revenue	Income	4170 · Impact Fees in Lieu of Cistern	Detail	-	22,800.00	(22,800.00)	-
Revenue	Income	4180 · Inclusion Reimbursements	Detail	-	-	-	-
Revenue	Income	4190 · Grant Income	Detail	-	66,500.00	(66,500.00)	66,500.00
Revenue	Income	4200 · Other Income	Detail	-	35.00	(35.00)	-
Revenue	**Income**	**Total Income**	**Total**	**4,719,754.00**	**5,560,569.94**	**(840,815.94)**	**5,749,054.00**
Expenses	Administrative and operating	6000 · Accounting Fees	Detail	15,000.00	18,278.74	(3,278.74)	16,519.80
Expenses	Administrative and operating	6001 · Licenses and Fees	Detail	725.00	337.90	387.10	400.00
Expenses	Administrative and operating	6003 · Dues & Subscriptions	Detail	2,000.00	4,683.48	(2,683.48)	4,700.00
Expenses	Administrative and operating	6004 · County Treasurer's Fees	Detail	17,781.42	15,641.56	2,139.86	18,440.37
Expenses	Administrative and operating	6006 · Clothing	Detail	2,000.00	3,125.00	(1,125.00)	3,000.00
Expenses	Administrative and operating	6007 · PPE	Detail	5,000.00	658.09	4,341.91	3,000.00

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Expenses	Administrative and operating	6008 · Office & Postage Expenditures	Detail	500.00	2,550.92	(2,050.92)	2,500.00
Expenses	Administrative and operating	6009 · Legal and Professional Fees	Detail	10,500.00	5,118.29	5,381.71	5,000.00
Expenses	Administrative and operating	6010 · Audit Fees	Detail	8,150.00	8,500.00	(350.00)	8,500.00
Expenses	Administrative and operating	6011 · Other Event Program Costs	Detail	2,500.00	1,000.00	1,500.00	2,500.00
Expenses	Administrative and operating	6012 · Operating Expense	Detail	200.00	200.00	-	100.00
Expenses	Administrative and operating	6013 · Hiring Costs	Detail	1,500.00	-	1,500.00	2,500.00
Expenses	City of Salida contract	6020.1 · IGA	Detail	250,000.00	292,912.82	(42,912.82)	250,000.00
Expenses	City of Salida contract	6020.2 · Wildland Division Chief	Detail	-	-	-	168,000.00
Expenses	City of Salida contract	6020.3 · Fire Master Plan Study	Detail	-	-	-	35,000.00
Expenses	**City of Salida contract**	**Total City of Salida Contract**	**Total**	**250,000.00**	**292,912.82**	**(42,912.82)**	**453,000.00**
Expenses	Insurance	6051 · Directors	Detail	100.00	100.00	-	100.00
Expenses	Insurance	6052 · Firemen Supplemental	Detail	4,800.00	9,791.00	(4,991.00)	7,476.00
Expenses	Insurance	6053 · Property	Detail	9,368.00	9,368.00	-	-
Expenses	Insurance	6054 · Vehicles	Detail	7,100.00	1,635.00	5,465.00	-
Expenses	Insurance	6055 · Workman's Compensation	Detail	31,888.00	85,000.00	(53,112.00)	55,549.00
Expenses	Insurance	6056 · Commercial Package	Detail	-	10,081.00	(10,081.00)	8,464.00
Expenses	**Insurance**	**Total Insurance Expense**	**Total**	**53,256.00**	**115,975.00**	**(62,719.00)**	**71,589.00**
Expenses	Operating costs	6060 · Pump Tests	Detail	1,500.00	1,113.00	387.00	1,500.00
Expenses	Operating costs	6070 · Non-Capital Tools & Equipment	Detail	5,000.00	15,500.00	(10,500.00)	5,000.00
Expenses	Operating costs	6080 · Training Expense	Detail	4,000.00	1,403.21	2,596.79	8,000.00
Expenses	Operating costs	6085 · Travel Expense	Detail	250.00	1,330.56	(1,080.56)	5,000.00
Expenses	Repairs and maintenance	6091 · Building	Detail	1,000.00	30.00	970.00	13,000.00
Expenses	Repairs and maintenance	6092 · Vehicles	Detail	15,000.00	35,000.00	(20,000.00)	20,000.00

Section	Category	Account or line item	Row type	2025 adopted budget	2025 forecast actual	2025 variance	2026 adopted budget
Expenses	**Repairs and maintenance**	**Total Repairs and Maintenance**	**Total**	**16,000.00**	**35,030.00**	**(19,030.00)**	**33,000.00**
Expenses	Operating costs	6095 · Utilities - Water, Gas, Elec	Detail	15,000.00	9,632.82	5,367.18	10,000.00
Expenses	Operating costs	6099 · Website	Detail	4,800.00	4,800.00	-	5,028.00
Expenses	Operating costs	6100 · Wildland Firefighting Expenses	Detail	475,000.00	718,482.47	(243,482.47)	750,000.00
Expenses	Operating costs	6105 · Salary & Wages	Detail	2,500,000.00	2,629,678.89	(129,678.89)	3,700,000.00
Expenses	Operating costs	6120 · Payroll Tax Expense	Detail	196,250.00	208,477.37	(12,227.37)	290,450.00
Expenses	Operating costs	6200 · Capital Outlay	Detail	1,218,000.00	614,174.21	603,825.79	1,046,500.00
Expenses	Operating costs	6215 · Medical Expenses	Detail	100.00	31.77	68.23	100.00
Expenses	Common Ground	6225.1 · Wages	Detail	-	29,104.06	(29,104.06)	25,000.00
Expenses	Common Ground	6225.2 · Wildland Chief Salary	Detail	-	-	-	30,000.00
Expenses	Common Ground	6225.3 · Maintenance	Detail	-	15.00	(15.00)	
Expenses	Common Ground	6225.4 · Fuel	Detail	-	617.41	(617.41)	
Expenses	Common Ground	6225.5 · Supplies	Detail	-	1,000.00	(1,000.00)	
Expenses	Common Ground	6225.6 · Equipment	Detail	-	-	-	15,000.00
Expenses	**Common Ground**	**Total Common Ground Expenses**	**Total**	**-**	**30,736.47**	**(30,736.47)**	**70,000.00**
Expenses	Other expenses	6300 · Pension Expense - FPPA	Detail	7,941.00	7,941.00	-	6,881.00
Expenses	Other expenses	6400 · Capital Asset Reserve	Detail	-	-	-	-
Expenses	Other expenses	6999 · Miscellaneous Expense	Detail	-	-	-	-
Expenses	**All expenses**	**Total Expense**	**Total**	**4,562,953.42**	**4,454,400.75**	**108,552.67**	**6,523,208.17**
Results	**Net position**	**Change in Net Position**	**Summary**	**156,800.58**	**1,106,169.19**	**(949,368.61)**	**(774,154.17)**
Results	**Fund balance**	**Ending Fund Balance**	**Summary**	**1,786,505.79**	**3,248,689.14**	**(949,368.61)**	**2,474,534.97**