

RESOLUTION NO.: _____ -2026 (AN APPROPRIATION RESOLUTION)

A Resolution appropriating all funds necessary for the maintenance and operation of the City for the Calendar Year 2026.

WHEREAS, the City Council for the City of Helena-West Helena is responsible for the operation of the City and must appropriate all funds necessary for the maintenance and operation of the City; and,

WHEREAS, it is necessary for the appropriation of all funds for the operation of each department for the Calendar Year 2026; and,

WHEREAS, the mayor shall have charge of the day-to-day operations of city government in compliance with the ordinances, resolutions, motions, and orders of the City as well as State and Federal law; and,

NOW THEREFORE, BE IT RESOLVED AND DIRECTED BY THE CITY COUNCIL OF THE CITY OF HELENA-WEST HELENA, ARKANSAS,

BE IT RESOLVED THAT, the City Council hereby directs that no pay increases based upon merit, completion of a probationary period, market adjustment, or any other kind shall be granted without its express consent during this budget year.

The Budget for the City of Helena-West Helena, Phillips County, Arkansas, for the Calendar Year 2026, is projected as follows subject to amendment as necessitated:

CITY OF HELENA-WEST HELENA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
BUDGET - GENERAL, STREET, AND OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2026

	General	Street	Other Funds In the Aggregate
REVENUES			
State aid	\$ 126,421	\$ 806,795	\$ 156,893
Federal aid	441,725	0	0
Property taxes	456,983	107,417	0
Franchise fees	676,573	0	0
Sales taxes	2,382,950	0	3,554,178
Fines, forfeitures, and costs	63,098	0	69,075
Interest	193	84	39,036
Local permits and fees	89,841	0	0
Sanitation fees	1,333,852	0	0
Advertising and promotion taxes	0	0	387,981
Landfill fees	0	0	1,495,266
Donations	0	0	5,000
Rent	0	0	0
Other	278,274	6,200	0
TOTAL REVENUES	5,849,911	920,496	5,707,429

CITY OF HELENA-WEST HELENA, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
BUDGET - GENERAL, STREET, AND OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2026

	General	Street	Other Funds in the Aggregate
EXPENDITURES			
Current:			
General government	2,060,891	0	268
Law enforcement	2,428,728	0	67,300
Highways and streets	0	847,632	0
Public safety	1,732,286	0	133,125
Sanitation	1,160,078	0	0
Health	0	2,000	0
Recreation and culture	41,227	0	0
Advertising and promotion	0	0	240,910
Airport	0	0	0
Landfill	0	0	962,275
Total Current	7,423,210	849,632	1,403,879
Debt Service:			
Bond principal	0	0	560,000
Bond interest and other charges	0	0	186,606
Lease principal	220,863	0	417,780
Lease interest	65,001	0	112,661
Note Principal	0	0	0
Note Interest	0	0	0
TOTAL EXPENDITURES	7,709,073	849,632	2,680,925
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,859,163)	70,864	3,026,504
OTHER FINANCING SOURCES (USES)			
Transfers in	2,844,958	0	0
Transfers out	0	0	(2,844,958)
Contribution from water department	128,004	0	0
Payments in Lieu of Taxes	15,000		
Legal Settlements	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,987,962	0	(2,844,958)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,128,799	70,864	181,546
FUND BALANCES - JANUARY 1	0		0
FUND BALANCES - December 31	\$ 1,128,799	\$ 70,864	\$ 181,546

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

3

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
General Revenues		
Government Receipts		
Federal Grants		
Grant Income - Federal		441,725.49
Federal Grants Totals		\$441,725.49
State Aid		
State Turnback - General		116,932.20
State Turnback - Property Tax		9,489.00
State Aid Totals		\$126,421.20
Total Government Receipts		\$568,146.69
Tax Receipts		
Property Tax Revenues		
County Property Tax Revenues		456,983.00
Property Tax Revenues Totals		\$456,983.00
Sales Tax Revenues		
County Sales Tax		
County Jail Tax Revenues		1,546,937.00
Harbor Tax Revenues		836,012.88
County Sales Tax Totals		\$2,382,949.88
Sales Tax Revenues Totals		\$2,382,949.88
Total Tax Receipts		\$2,839,932.88
Franchise Fees		
Franchise Revenue		
Franchise Fees - AT&T		12,727.01
Franchise Fees - Centerpoint E		197,474.72
Franchise Fees - Entergy		411,898.24
Franchise Fees - Suddenlink		48,145.87
Franchise Fees - Woodruff Elec		6,327.15
Franchise Revenue Totals		676,573.00
Total Franchise Fees		676,573.00
Fines and Forfeitures		
Bonds and Fines		63,098.00
Total Fines and Forfeitures		63,098.00
Interest		
Interest Revenues		193.00
Total Interest		193.00
Local Permits and Fees		
Occupation & Privilege License		20,525.19
Permits - Building & Electrica		69,315.81
Permits - Street Cuts		
Total Local Permits and Fees		89,841.00
Service Revenue		
Sanitation Revenue		1,333,852.00
Total Service Revenue		1,333,852.00
Other Revenue		
Accident Reports / Fingerprint		3,500.00
Animal Shelter		25,000.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

		Annual Budget
		Jan 2026
		Dec 2026
COBRA Reimbursement		
Donations		
Fire Report Revenues		125.00
Incident Reports		1,800.00
Other Revenues		
Reimbursement Revenues		246,048.93
Sale of Assets		
Vacate Notice Revenues		1,800.00
Total Other Revenue		278,273.93
General Revenues Totals		5,849,910.50
Expenditures		
Administrative Dept		
Personal Services		
Fringe Benefits		
APERS Expense		113,570.81
Insurance - Group		108,276.24
Insurance - Workers Comp		1,556.31
Municipal League AD&D Insuranc		3,000.00
Payroll Taxes		57,629.27
Retirement Benefits		71,947.97
Vehicle Allowance		12,000.00
Fringe Benefits Totals		367,980.59
Salaries		
Contract Labor		18,000.00
Overtime		10,000.00
Salaries - Administrative		337,100.00
Salaries - Elected Officials		394,223.80
Salaries - Other		6,600.00
Salaries Totals		765,923.80
Total Personal Services		1,133,904.39
Supplies		
Repair & Maintenance Supplies		
Computer - Maintenance/Repair		1,500.00
Maintenance Expense - Building		2,000.00
Repair Expense - Building		3,000.00
Repair Expense - Equipment		500.00
Repair & Maintenance Supplies Totals		7,000.00
Supplies		
Supplies - Books		250.00
Supplies - Equipment		7,000.00
Supplies - Forms		1,500.00
Supplies - General		18,000.00
Supplies - Janitorial		12,500.00
Supplies - Office		38,000.00
Supplies Totals		77,250.00
Total Supplies		84,250.00
Other Services and Charges		
Advertising & Promotion		
Advertising and Promotions		24,000.00
Advertising & Promotion Totals		24,000.00
Communications		
Cable/Internet/E-Mail		14,000.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

5

	Annual Budget
	Jan 2026
	Dec 2026
Cellular Service	40,000.00
Postage	3,700.00
Telephone Service	50,000.00
Communications Totals	107,700.00
Fees and Charges	
Construction Surcharge	500.00
Fees Expense	1,200.00
Licenses/Permits/Certification	15,286.00
Penalties and Interest	
Fees and Charges Totals	16,986.00
Insurance	
Insurance - Property	75,000.00
Insurance - Vehicle	87,000.00
Insurance Totals	162,000.00
Miscellaneous Expense	
Computer - Software Support	5,074.00
Corps of Engineers	50,000.00
Dues/Subscriptions/Memberships	5,300.00
Election Expenses	20,000.00
Meals and Lodging	6,000.00
Other Miscellaneous	12,000.00
Per Diem	3,000.00
Physicals	2,275.00
Port Authority Expense	66,000.00
Training and Education	2,300.00
Miscellaneous Expense Totals	171,949.00
Professional Services	
Accounting & Auditing	7,000.00
Computer/IT Services	75,000.00
Legal Services - AR Municipal	60,010.00
Legal Services - Other	5,000.00
Other Professional Services	2,800.00
Professional Services Totals	149,810.00
Rentals and Leases	
Leases - Equipment	47,280.00
Rentals and Leases Totals	47,280.00
Transportation	
Travel	3,500.00
Transportation Totals	3,500.00
Utilities	
Utilities - Electricity	20,000.00
Utilities - Gas	7,500.00
Utilities Totals	27,500.00
Total Other Services and Charges	710,725.00
Capital Outlay	
Capital Outlay	25,000.00
Total Capital Outlay	\$25,000.00
Administrative Dept Totals	1,953,879.39
Animal Control	
Other Services and Charges	
Contracted Services	

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

6

		Annual Budget
		Jan 2026
		Dec 2026
Animal Control Services		20,000.00
Contracted Services Totals		20,000.00
Professional Services		
Other Professional Services		5,000.00
Professional Services Totals		5,000.00
Total Other Services and Charges		25,000.00
Animal Control Totals		25,000.00
Code Enforcement		
Personal Services		
Fringe Benefits		
APERS Expense		17,771.20
Insurance - Group		11,989.92
Insurance - Workers Comp		10.55
Payroll Taxes		4,590.00
Fringe Benefits Totals		34,361.67
Salaries		
Overtime		1,000
Salaries - Code Enforcement		60,000.00
Salaries Totals		61,000.00
Total Personal Services		95,361.67
Supplies		
Repair & Maintenance Supplies		
Maintenance Expense - Auto		500.00
Repair Expense - Auto		1,000.00
Repair & Maintenance Supplies Totals		1,500.00
Supplies		
Supplies - General		250.00
Supplies - Office		250.00
Supplies Totals		500.00
Total Supplies		2,000.00
Other Services and Charges		
Fees and Charges		
Licenses/Permits/Certification		200.00
Fees and Charges Totals		200.00
Miscellaneous Expense		
Computer - Software Support		5,460.00
Dues/Subscriptions/Memberships		210.00
Meals and Lodging		650.00
Per Diem		900.00
Training and Education		930.00
Miscellaneous Expense Totals		8,150.00
Professional Services		
Other Professional Services		300.00
Professional Services Totals		300.00
Transportation		
Travel		1,000.00
Transportation Totals		1,000.00
Total Other Services and Charges		9,650.00
Code Enforcement Totals		107,011.67

Fire Dept

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

7

		Annual Budget
		Jan 2026
		Dec 2026
Personal Services		
Fringe Benefits		
Insurance - Group		190,172.64
Insurance - Workers Comp		47,547.22
LOPFI Expense		406,475.82
Fringe Benefits Totals		644,195.68
Salaries		
Holiday Pay		42,921.70
Overtime		99,958.74
Salaries - Fire		815,859.32
Volunteer Fire Pay		48,000.00
Salaries Totals		1,006,739.76
Total Personal Services		1,650,935.44
Supplies		
Repair & Maintenance Supplies		
Maintenance Expense - Building		1,500.00
Repair Expense - Auto		800.00
Repair Expense - Building		2,600.00
Repair Expense - Equipment		5,500.00
Repair & Maintenance Supplies Totals		10,400.00
Supplies		
Gas & Oil		25,000.00
Supplies - Books		500.00
Supplies - Equipment		7,500.00
Supplies - General		1,000.00
Supplies - Janitorial		500.00
Supplies - Office		950.20
Tires & Batteries		2,000.00
Uniform Expense		3,100.00
Supplies Totals		40,550.20
Total Supplies		50,950.20
Other Services and Charges		
Communications		
Cable/Internet Service		6,700.00
Telephone Service		2,000.00
Communications Totals		8,700.00
Fees and Charges		
Licenses/Permits/Certification		200.00
Radio Tower Service		2,000.00
Fees and Charges Totals		2,200.00
Miscellaneous Expense		
Dues/Subscriptions/Memberships		2,000.00
Meals and Lodging		1,000.00
Other Miscellaneous		1,200.00
Per Diem		2,100.00
Physicals		500.00
Training and Education		3,000.00
Miscellaneous Expense Totals		9,800.00
Transportation		
Travel		5,200.00
Transportation Totals		5,200.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

7

		Annual Budget
		Jan 2026
		Dec 2026
Personal Services		
Fringe Benefits		
Insurance - Group		190,172.64
Insurance - Workers Comp		47,547.22
LOPFI Expense		406,475.82
Fringe Benefits Totals		644,195.68
Salaries		
Holiday Pay		42,921.70
Overtime		99,958.74
Salaries - Fire		815,859.32
Volunteer Fire Pay		48,000.00
Salaries Totals		1,006,739.76
Total Personal Services		1,650,935.44
Supplies		
Repair & Maintenance Supplies		
Maintenance Expense - Building		1,500.00
Repair Expense - Auto		800.00
Repair Expense - Building		2,600.00
Repair Expense - Equipment		5,500.00
Repair & Maintenance Supplies Totals		10,400.00
Supplies		
Gas & Oil		25,000.00
Supplies - Books		500.00
Supplies - Equipment		7,500.00
Supplies - General		1,000.00
Supplies - Janitorial		500.00
Supplies - Office		950.20
Tires & Batteries		2,000.00
Uniform Expense		3,100.00
Supplies Totals		40,550.20
Total Supplies		50,950.20
Other Services and Charges		
Communications		
Cable/Internet Service		6,700.00
Telephone Service		2,000.00
Communications Totals		8,700.00
Fees and Charges		
Licenses/Permits/Certification		200.00
Radio Tower Service		2,000.00
Fees and Charges Totals		2,200.00
Miscellaneous Expense		
Dues/Subscriptions/Memberships		2,000.00
Meals and Lodging		1,000.00
Other Miscellaneous		1,200.00
Per Diem		2,100.00
Physicals		500.00
Training and Education		3,000.00
Miscellaneous Expense Totals		9,800.00
Transportation		
Travel		5,200.00
Transportation Totals		5,200.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

8

		Annual Budget
		Jan 2026
		Dec 2026
Utilities		
Utilities - Electricity		1,300.00
Utilities - Gas		3,200.00
	Utilities Totals	4,500.00
	Total Other Services and Charges	30,400.00
Debt Service		
Lease Purchases		
Lease Purchase Interest		18,434.50
Lease Purchase Principal		73,420.25
	Lease Purchases Totals	91,854.75
	Total Debt Service	91,854.75
	Fire Dept Totals	1,824,140.39
Health		
Other Services and Charges		
Fees and Charges		
Ambulance Service Fees		
	Fees and Charges Totals	
	Total Other Services and Charges	
	Health Totals	
Legal Dept		
Personal Services		
Fringe Benefits		
APERS Expense		31,672.59
Insurance - Group		43,255.20
Insurance - Workers Comp		962.79
LOPFI Expense		11,657.77
Payroll Taxes		16,280.18
	Fringe Benefits Totals	103,828.53
Salaries		
Overtime		5,000.00
Salaries - Court		207,812.80
	Salaries Totals	212,812.80
	Total Personal Services	316,641.33
Other Services and Charges		
Miscellaneous Expense		
Computer - Software Support		750.00
Other Miscellaneous		200.00
Training and Education		150.00
	Fees and Charges Totals	1,100.00
Professional Services		
Legal Services - Other		38,263.00
	Professional Services Totals	38,263.00
	Total Other Services and Charges	39,363.00
	Legal Dept Totals	356,004.33
Parks and Recreation		
Personal Services		
Fringe Benefits		
APERS Expense		

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

9

		Annual Budget
		Jan 2026
		Dec 2026
Insurance - Workers Comp		
Payroll Taxes		2,027.25
Fringe Benefits Totals		2,027.25
Salaries		
Contract Labor		12,700.00
Salaries - Parks		26,500.00
Salaries Totals		39,200.00
Total Personal Services		41,227.25
Parks and Recreation Totals		41,227.25
Police Dept		
Personal Services		
Fringe Benefits		
APERS Expense		8,685.67
Insurance - Group		164,444.88
Insurance - Workers Comp		25,676.86
LOPFI Expense		312,548.36
Payroll Taxes		17,146.35
Fringe Benefits Totals		528,502.12
Salaries		
Contract Labor		85,000.00
Holiday Pay		16,389.36
Holiday Pay - Police NF		49,311.60
Overtime		10,000.00
Overtime - Police NF		100,000.00
Part-time Police Officers		15,612.00
Salaries - Police		30,305.60
Salaries - Police NF		718,468.40
Salaries Totals		1,025,086.96
Total Personal Services		1,553,589.08
Supplies		
Repair & Maintenance Supplies		
Maintenance Expense - Auto		2,000.00
Maintenance Expense - Building		8,000.00
Repair Expense - Auto		45,000.00
Repair Expense - Building		2,500.00
Repair Expense - Equipment		1,500.00
Repair & Maintenance Supplies Totals		59,000.00
Supplies		
Gas & Oil		75,000.00
Guns/Ammunition		3,300.00
Supplies - Books		5,000.00
Supplies - Equipment		75,000.00
Supplies - General		4,400.00
Supplies - Office		3,500.00
Tires & Batteries		9,300.00
Uniform Expense		23,000.00
Supplies Totals		198,500.00
Total Supplies		257,500.00
Other Services and Charges		
Advertising & Promotion		
Advertising and Promotions		600.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

10

		Annual Budget
		Jan 2026
		Dec 2026
Advertising & Promotion Totals		600.00
Communications		
Cable/Internet Service		2,895.00
Telephone Service		1,600.00
Communications Totals		4,495.00
Fees and Charges		
Licenses/Permits/Certification		500.00
Radio Tower Service		6,000.00
Fees and Charges Totals		6,500.00
Insurance		
Insurance - Surety Bond		600.00
Insurance Totals		600.00
Miscellaneous Expense		
Arkansas Crime Information		4,000.00
Computer - Software Support		25,000.00
Dues and Subscriptions		100.00
Meals and Lodging		3,500.00
Other Miscellaneous		6,000.00
Per Diem		3,400.00
Physicals		3,000.00
Prisoner Care & Meals		35,000.00
Training and Education		2,500.00
Witness Fees & Travel		1,440.00
Miscellaneous Expense Totals		83,940.00
Professional Services		
Other Professional Services		500.00
Professional Services Totals		500.00
Rentals and Leases		
Leases - Equipment		40,000.00
Leases - Land & Buildings		36,000.00
Rentals and Leases Totals		76,000.00
Transportation		
Travel		35,000.00
Transportation Totals		35,000.00
Utilities		
Utilities - Electricity		2,500.00
Utilities - Gas		1,500.00
Utilities Totals		4,000.00
Total Other Services and Charges		211,635.00
Capital Outlay		
Capital Outlay		25,000.00
Total Capital Outlay		25,000.00
Debt Service		
Lease Purchases		
Lease Purchase Interest		
Lease Purchase Principal		
Lease Purchases Totals		
Total Debt Service		
Police Dept Totals		2,047,724.08

Sanitation Dept

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

11

	Annual Budget Jan 2026 Dec 2026
Personal Services	
Fringe Benefits	
APERS Expense	68,172.28
Insurance - Group	137,051.04
Insurance - Workers Comp	44,123.84
Payroll Taxes	34,041.64
Fringe Benefits Totals	283,388.81
Salaries	
Contract Labor	25,000.00
Overtime	40,000.00
Salaries - Sanitation	404,988.80
Salaries Totals	469,988.80
Total Personal Services	753,377.61
Supplies	
Repair & Maintenance Supplies	
Maintenance Expense - Building	1,000.00
Maintenance Expense - Equipment	3,000.00
Repair Expense - Auto	10,000.00
Repair Expense - Building	1,500.00
Repair Expense - Equipment	50,000.00
Repair Expense - Other	2,000.00
Repair & Maintenance Supplies Totals	67,500.00
Supplies	
Gas & Oil	60,000.00
Supplies - Equipment	4,000.00
Supplies - General	15,000.00
Supplies - Janitorial	500.00
Supplies - Office	2,500.00
Supplies - Refuse Containers	55,000.00
Tires & Batteries	10,000.00
Uniform Expense	2,500.00
Supplies Totals	149,500.00
Total Supplies	217,000.00
Other Services and Charges	
Communications	
Cable/Internet Service	1,200.00
Fees and Charges Totals	1,200.00
Fees and Charges	
Licenses/Permits/Certification	500.00
Radio Tower Service	1,000.00
Fees and Charges Totals	1,500.00
Miscellaneous Expense	
Demolition	75,000.00
Other Miscellaneous	1,500.00
Per Diem	500.00
Physicals	1,000.00
Miscellaneous Expense Totals	78,000.00
Transportation	
Travel	500.00
Transportation	500.00

City of Helena-West Helena
General Fund Budget
Statement of Revenue and Expenditures

12

		Annual Budget
		Jan 2026
		Dec 2026
Total Other Services and Charges		81,200.00
Capital Outlay		
Capital Outlay		108,500.00
Total Capital Outlay		108,500.00
Debt Service		
Lease Purchases		
Lease Purchase Interest		46,566.43
Lease Purchase Principal		147,442.25
Lease Purchases Totals		194,008.68
Total Debt Service		194,008.68
Sanitation Dept Totals		1,354,086.29
Expenditures		7,709,073.40
Revenue Less Expenditures		(1,859,162.89)
Other Financing Srcs		
General Revenues		
Transfers In		
Transfer In - Act 833		
Transfer In - Landfill Fund		
Transfer In - Reserve Acct		284,495.82
Transfer Landfill Debt Service		2,560,462.38
Total Transfers In		2,844,958.20
Water Department Contribution		
Water Department Contribution		128,004.00
Total Water Department Contribution		128,004.00
Extraordinary Income		
Payments in Lieu of Taxes		15,000.00
Total Extraordinary Income		15,000.00
General Revenues Totals		2,987,962.20
Other Financing Srcs		2,987,962.20
Other Financing Uses		
Administrative Dept		
Transfers Out		
Transfer to Street Fund		
Total Transfers Out		
Extraordinary Expense		
Legal Settlements		
Total Extraordinary Expense		
Administrative Dept Totals		
Other Financing Uses		
Net Change in Fund Balance		1,128,799.30
Fund Balances		
Beginning Fund Balance		
Net Change in Fund Balance		1,128,799.30
Ending Fund Balance		

City of Helena-West Helena
Street Fund Budget
Statement of Revenue and Expenditures

13

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Street Fund		
Government Receipts		
State Aid		
	State Turnback - Highway Sever	14,892.69
	State Turnback - Street	791,902.00
	State Aid Totals	\$806,794.69
	Total Government Receipts	\$806,794.69
Tax Receipts		
	Street-County Property Tax Rev	\$107,416.96
	Total Tax Receipts	\$107,416.96
Interest		
	Interest Revenues	\$84.00
	Total Interest	\$84.00
Other Revenue		
	Lot Clean Up Fees	\$200.00
	Other Revenues	\$6,000.00
	Total Other Revenue	\$6,200.00
	Street Fund Totals	\$920,495.65
	Revenue	\$920,495.65
	Gross Profit	\$920,495.65
Expenditures		
Health		
Supplies		
Supplies		
	Mosquito Control	\$2,000.00
	Supplies Totals	\$2,000.00
	Total Supplies	\$2,000.00
	Health Totals	\$2,000.00
Street Fund		
Personal Services		
Fringe Benefits		
	APERS Expense	\$51,005.06
	Insurance - Group	\$65,944.56
	Insurance - Workers Comp	\$22,181.59
	Payroll Taxes	\$25,469.24
	Fringe Benefits Totals	\$164,600.45
Salaries		
	Contract Labor	\$25,000.00
	Overtime	\$30,000.00
	Salaries - Street	\$302,931.20
	Salaries Totals	\$357,931.20
	Total Personal Services	\$522,531.65
Supplies		
Repair & Maintenance Supplies		

City of Helena-West Helena
Street Fund Budget
Statement of Revenue and Expenditures

14

		Annual Budget
		Jan 2026
		Dec 2026
	Maintenance - Traffic Signals	\$2,000.00
	Maintenance Expense - Building	\$200.00
	Maintenance Expense - Equipment	\$6,500.00
	Maintenance Expense - St Signs	\$2,500.00
	Repair Expense - Auto	\$5,000.00
	Repair Expense - Building	\$3,200.00
	Repair Expense - Equipment	\$30,000.00
	Repair Expense - Other	\$2,000.00
	Repair Expense - Street	\$50,000.00
	Street Lights	\$1,000.00
	Repair & Maintenance Supplies Totals	\$102,400.00
Supplies		
	Gas & Oil	\$40,000.00
	Supplies - Equipment	\$5,500.00
	Supplies - Forms	\$0.00
	Supplies - General	\$20,000.00
	Supplies - Janitorial	\$500.00
	Supplies - Materials	\$25,000.00
	Supplies - Office	\$500.00
	Tires & Batteries	\$12,500.00
	Uniform Expense	\$5,000.00
	Supplies Totals	\$109,000.00
	Total Supplies	\$211,400.00
Other Services and Charges		
Advertising & Promotion		
	Advertising and Promotions	\$0.00
	Advertising & Promotion Totals	\$0.00
Communications		
	Cable/Internet/E-mail	\$500.00
	Cellular Service	\$1,200.00
	Telephone Service	\$7,500.00
	Communications Totals	\$9,200.00
Fees and Charges		
	Licenses/Permits/Certification	\$500.00
	Radio Tower Service	\$5,500.00
	Fees and Charges Totals	\$6,000.00
Miscellaneous Expense		
	Drug Testing Expense	\$0.00
	Meals and Lodging	\$0.00
	Other Miscellaneous	\$2,000.00
	Per Diem	\$0.00
	Physicals	\$300.00
	Prisoner Care & Meals	\$0.00
	Training and Education	\$0.00
	Miscellaneous Expense Totals	\$2,300.00
Professional Services		
	Engineering & Architectural	\$9,200.00
	Other Professional Services	\$0.00
	Professional Services Totals	\$9,200.00
Rentals and Leases		
	Leases - Equipment	\$42,000.00
	Rentals - Equipment	\$0.00

City of Helena-West Helena
Street Fund Budget
Statement of Revenue and Expenditures

15

		Annual Budget
		Jan 2026
		Dec 2026
Rentals - Land & Buildings		\$0.00
Rentals and Leases Totals		\$42,000.00
Transportation		
Travel		\$500.00
Transportation Totals		\$500.00
Utilities		
Utilities - Electricity		\$6,000.00
Utilities - Gas		\$3,500.00
Utilities - Street Lights		\$35,000.00
Utilities Totals		\$44,500.00
Total Other Services and Charges		\$113,700.00
Capital Outlay		
Capital Outlay		\$0.00
Total Capital Outlay		\$0.00
Debt Service		
Lease Purchases		
Lease Purchase Interest		\$0.00
Lease Purchase Principal		\$0.00
Lease Purchases Totals		\$0.00
Total Debt Service		\$0.00
Street Fund Totals		\$849,631.65
Expenditures		\$849,631.65
Revenue Less Expenditures		\$70,864.01
Other Financing Srcs		
Street Fund		
Transfers In		
Transfer from General Fund		\$0.00
Total Transfers In		\$0.00
Street Fund Totals		\$0.00
Other Financing Srcs		\$0.00
Net Change in Fund Balance		\$70,864.01
Fund Balances		
Beginning Fund Balance		
Net Change in Fund Balance		\$70,864.01
Ending Fund Balance		

**City of Helena-West Helena
Landfill Fund Budget
Statement of Revenue and Expenditures**

16

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Landfill		
Interest		
Interest Revenues		70.00
Total Interest		\$70.00
Service Revenue		
Landfill Revenue		1,495,266.05
Total Service Revenue		\$1,495,266.05
Landfill Totals		\$1,495,336.05
Revenue		\$1,495,336.05
Gross Profit		\$1,495,336.05
Expenditures		
Landfill		
Personal Services		
Fringe Benefits		
APERS Expense		49,772.84
Insurance - Group		41,964.72
Insurance - Workers Comp		9,513.59
Payroll Taxes		24,853.93
Fringe Benefits Totals		\$126,105.08
Salaries		
Contract Labor		40,500.00
Overtime		60,000.00
Salaries - Landfill		264,888.00
Salaries Totals		\$365,388.00
Total Personal Services		\$491,493.08
Supplies		
Repair & Maintenance Supplies		
Maintenance Expense - Auto		1,200.00
Maintenance Expense - Building		2,350.00
Maintenance Expense - Equipmen		1,500.00
Repair Expense - Auto		6,200.00
Repair Expense - Building		2,000.00
Repair Expense - Equipment		25,000.00
Repair Expense - Other		25,000.00
Repair & Maintenance Supplies Totals		\$63,250.00
Supplies		
Gas & Oil		15,000.00
Supplies - Equipment		6,800.00
Supplies - General		8,000.00
Supplies - Materials		5,500.00
Supplies - Office		1,000.00
Tires & Batteries		6,700.00
Uniform Expense		700.00
Supplies Totals		\$43,700.00
Total Supplies		\$106,950.00
Other Services and Charges		
Communications		
Cable/Internet/E-mail		1,200.00
Telephone Service		0.00
Communications Totals		\$1,200.00
Fees and Charges		
Disposal Fees		209,337.25
Licenses/Permits/Certification		12,500.00
Fees and Charges Totals		\$221,837.25
Insurance		
Insurance - Surety Bond		75,000.00

**City of Helena-West Helena
Landfill Fund Budget
Statement of Revenue and Expenditures**

17

		Annual Budget
		Jan 2026
		Dec 2026
Insurance Totals		\$75,000.00
Miscellaneous Expense		
Computer - Software Support		3,500.00
Dues/Subscriptions/Memberships		150.00
Other Miscellaneous		4,300.00
Physicals		500.00
Training and Education		1,645.00
Miscellaneous Expense Totals		\$10,095.00
Professional Services		
Computer/IT Services		2,500.00
Management Consulting		35,640.00
Other Professional Services		1,500.00
Professional Services Totals		\$39,640.00
Rentals and Leases		
Rentals - Equipment		5,000.00
Rentals and Leases Totals		\$5,000.00
Transportation		
Travel		1,000.00
Transportation Totals		\$1,000.00
Utilities		
Utilities - Electricity		7,000.00
Utilities - Gas		500.00
Utilities - Water		2,500.00
Utilities Totals		\$10,000.00
Total Other Services and Charges		\$363,772.25
Capital Outlay		
Construction in Progress		0.00
Total Capital Outlay		\$0.00
Debt Service		
Lease Purchases		
Lease Purchase Interest		112,660.65
Lease Purchase Principal		417,779.79
Lease Purchases Totals		\$530,440.44
Total Debt Service		\$530,440.44
Landfill Totals		\$1,492,655.77
Expenditures		\$1,492,655.77
Revenue Less Expenditures		\$2,680.28
Other Financing Sources		
Landfill		
Transfers In		
Transfer In - General Fund		0.00
Total Transfers In		\$0.00
Landfill Totals		\$0.00
Other Financing Sources		\$0.00
Net Change in Fund Balance		\$2,680.28
Fund Balances		
Beginning Fund Balance		
Net Change in Fund Balance		2,680.28
Ending Fund Balance		

City of Helena-West Helena
District Court Cost Fund Budget
Statement of Revenue and Expenditures

18

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Legal Dept		
Government Receipts		
	Grant Income	0.00
	Total Government Receipts	\$0.00
Other Revenue		
	Court Automation Fund Revenue	6,864.91
	Court Cost Fund Revenue	62,210.07
	Total Other Revenue	\$69,074.98
	Legal Dept Totals	\$69,074.98
	Revenue	\$69,074.98
	Gross Profit	\$69,074.98
Expenditures		
Legal Dept		
Personal Services		
	Contract Labor	0.00
	Salaries Totals	\$0.00
	Total Personal Services	\$0.00
Supplies		
Repair & Maintenance Supplies		
	Maintenance Expense - Auto	1,500.00
	Repair Expense - Auto	850.00
	Repair Expense - Equipment	500.00
	Repair Expense - Other	500.00
	Repair & Maintenance Supplies Totals	\$3,350.00
Supplies		
	Gas & Oil	6,500.00
	Supplies - Equipment	300.00
	Supplies - Forms	1,200.00
	Supplies - General	350.00
	Supplies - Office	3,000.00
	Tires & Batteries	1,100.00
	Uniform Expense	1,000.00
	Supplies Totals	\$13,450.00
	Total Supplies	\$16,800.00
Other Services and Charges		
Communications		
	Postage	500.00
	Communications Totals	\$500.00
Miscellaneous Expense		
	Computer - Software Support	1,000.00
	Dues/Subscriptions/Memberships	1,000.00
	Meals and Lodging	3,000.00
	Other Miscellaneous	4,000.00
	Per Diem	1,000.00
	Training and Education	500.00

City of Helena-West Helena
District Court Cost Fund Budget
Statement of Revenue and Expenditures

19

	Annual Budget
	Jan 2026
	Dec 2026
Miscellaneous Expense Totals	\$10,500.00
Professional Services	
Grant Expenses	0.00
Professional Services Totals	\$0.00
Rentals and Leases	
Leases - Equipment	13,000.00
Rentals and Leases Totals	\$13,000.00
Transportation	
Travel	1,500.00
Transportation Totals	\$1,500.00
Total Other Services and Charges	\$25,500.00
Capital Outlay	
Capital Outlay	25,000.00
Total Capital Outlay	\$25,000.00
Debt Service	
Lease Purchases	
Lease Purchase Interest	0.00
Lease Purchase Principal	0.00
Lease Purchases Totals	\$0.00
Total Debt Service	\$0.00
Legal Dept Totals	\$67,300.00
Expenditures	\$67,300.00
Revenue Less Expenditures	\$1,774.98
Net Change in Fund Balance	\$1,774.98

Fund Balances

Beginning Fund Balance	
Net Change in Fund Balance	1,774.98
Ending Fund Balance	

City of Helena-West Helena
Tourism
Statement of Revenue and Expenditures

20

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Advertising & Promotion		
Tax Receipts		
	Hotel & Restaurant Tax	387,981.00
	Total Tax Receipts	\$387,981.00
Interest		
	Interest Revenues	1,500.00
	Total Interest	\$1,500.00
	Advertising & Promotion Revenues Totals	\$389,481.00
	Revenue	\$389,481.00
	Gross Profit	\$389,481.00
Expenditures		
Advertising & Promotion		
Personal Services		
Fringe Benefits		
	APERS Expense	\$0.00
	Insurance - Group	\$5,994.96
	Payroll Taxes	\$0.00
	Fringe Benefits Totals	\$5,994.96
Salaries		
	Contract Labor	15,000.00
	Reimbursement for Salary	64,559.32
	Salaries Totals	\$79,559.32
	Total Personal Services	\$85,554.28
Supplies		
Repair & Maintenance Supplies		
	Maintenance Expense - Building	1,050.00
	Repair Expense - Building	780.00
	Repair Expense - Other	659.27
	Repair & Maintenance Supplies Totals	\$2,489.27
Supplies		
	Signage	2,652.00
	Supplies - Equipment	260.00
	Supplies - Forms	100.00
	Supplies - General	5,657.11
	Supplies - Office	5,790.55
	Supplies Totals	\$14,459.65
	Total Supplies	\$16,948.92
Other Services and Charges		
Advertising & Promotion		
	Advertising and Promotions	17,785.64
	Events & Festivals	
	Advertising & Promotion Totals	\$17,785.64
Communications		
	Cable/Internet/E-mail	430.00
	Cellular Service	350.00
	Postage	185.00
	Communications Totals	\$965.00

City of Helena-West Helena
Tourism
Statement of Revenue and Expenditures

21

	Annual Budget
	Jan 2026
	Dec 2026
Miscellaneous Expense	
Computer - Website Expense	1,346.87
Dues/Subscriptions/Memberships	110.00
Meals and Lodging	500.00
Other Miscellaneous	19,321.27
Pledge	5,000.00
Sponsorships	11,000.00
Training and Education	900.00
Miscellaneous Expense Totals	\$38,178.13
Professional Services	
Accounting & Auditing	300.00
Management Consulting	
Other Professional Services	43,500.00
Professional Services Totals	\$43,800.00
Rentals and Leases	
Rentals - Equipment	500.00
Rentals - Land & Buildings	
Rentals and Leases Totals	\$500.00
Transportation	
Travel	3,063.27
Transportation Totals	\$3,063.27
Total Other Services and Charges	\$104,292.04
Capital Outlay	
Capital Expenditures	
Total Capital Outlay	
Advertising & Promotion Totals	\$206,795.24
Parks and Recreation	
Personal Services	
Salaries	
Contract Labor	10,600.00
Reimbursement for Salary	
Salaries Totals	\$10,600.00
Total Personal Services	\$10,600.00
Supplies	
Repair & Maintenance Supplies	
Maintenance Expense - Other	1,000.00
Repair Expense - Equipment	1,000.00
Repair Expense - Other	1,000.00
Repair & Maintenance Supplies Totals	\$3,000.00
Supplies	
Signage	
Supplies - General	1,327.71
Supplies - Playground Equip	7,982.38
Supplies - Pool	
Supplies Totals	\$9,310.09
Total Supplies	\$12,310.09
Other Services and Charges	
Advertising & Promotion	
Events & Festivals	
Advertising & Promotion Totals	

City of Helena-West Helena
Tourism
Statement of Revenue and Expenditures

22

		Annual Budget
		Jan 2026
		Dec 2026
Communications		
	Cable/Internet/E-mail	4,000.00
	Communications Totals	\$4,000.00
Miscellaneous Expense		
	Other Miscellaneous	3,100.00
	Pledge	
	Training and Education	1,300.00
	Miscellaneous Expense Totals	\$4,400.00
Professional Services		
	Other Professional Services	1,701.79
	Professional Services Totals	\$1,701.79
Utilities		
	Utilities - Electricity	500.00
	Utilities - Water	603.11
	Utilities Totals	\$1,103.11
	Total Other Services and Charges	\$11,204.89
Capital Outlay		
	Capital Expenditures	
	Total Capital Outlay	
	Parks and Recreation Totals	\$34,114.99
	Expenditures	\$240,910.23
	Revenue Less Expenditures	\$148,570.77
Other Financing Srcs		
General Revenues		
Transfers In		
	Transfer to General Fund	
	Total Transfers In	
	General Revenues Totals	
	Other Financing Srcs	
Other Financing Uses		
Advertising & Promotion		
Transfers Out		
	Transfer from General Fund	
	Total Transfers Out	
	Advertising & Promotion Totals	
	Other Financing Uses	
	Net Change in Fund Balance	\$148,570.77
Fund Balances		
	Beginning Fund Balance	
	Net Change in Fund Balance	148,570.77
	Ending Fund Balance	

City of Helena-West Helena
Act 833 Fund Budget
Statement of Revenue and Expenditures

23

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Fire Dept		
Government Receipts		
State Aid		
	Act 833 (Fire Department)	156,893.00
	State Aid Totals	\$156,893.00
	Total Government Receipts	\$156,893.00
Interest		
	Interest Revenues	20.00
	Total Interest	\$20.00
Other Revenue		
	Donations	5,000.00
	Total Other Revenue	\$5,000.00
	Fire Dept Totals	\$161,913.00
	Revenue	\$161,913.00
	Gross Profit	\$161,913.00
Expenditures		
Fire Dept		
Supplies		
	Repair & Maintenance Supplies	
	Maintenance Expense - Auto	1,400.00
	Maintenance Expense - Building	1,200.00
	Maintenance Expense - Equipment	5,000.00
	Repair Expense - Auto	825.00
	Repair Expense - Building	1,600.00
	Repair Expense - Equipment	1,500.00
	Repair & Maintenance Supplies Totals	\$11,825.00
	Supplies	
	Furniture	2,500.00
	Gas & Oil	5,000.00
	Office Equipment	600.00
	Supplies - Books	700.00
	Supplies - Equipment	25,000.00
	Supplies - Firefighter Gear	40,000.00
	Supplies - General	10,000.00
	Supplies - Office	500.00
	Tires & Batteries	5,000.00
	Uniform Expense	15,000.00
	Supplies Totals	\$104,300.00
	Total Supplies	\$116,125.00
	Other Services and Charges	
	Miscellaneous Expense	
	Computer - Software Support	2,600.00
	Dues/Subscriptions/Memberships	3,000.00
	Meals and Lodging	3,000.00
	Other Miscellaneous	3,200.00
	Training and Education	3,000.00
	Miscellaneous Expense Totals	\$14,800.00
	Transportation	
	Travel	2,500.00
	Transportation Totals	\$2,500.00
	Total Other Services and Charges	\$17,300.00

**City of Helena-West Helena
Act 833 Fund Budget
Statement of Revenue and Expenditures**

24

		Annual Budget
		Jan 2026
		Dec 2026
Capital Outlay		
Capital Outlay		0.00
	Total Capital Outlay	\$0.00
	Fire Dept Totals	\$133,125.00
	Expenditures	\$133,125.00
	Revenue Less Expenditures	\$28,788.00
	Net Change in Fund Balance	\$28,788.00

Fund Balances

Beginning Fund Balance	
Net Change in Fund Balance	28,788.00
Ending Fund Balance	

City of Helena-West Helena
Landfill Debt Service Fund Budget
Statement of Revenue and Expenditures

25

		Annual Budget
		Jan 2026
		Dec 2026
Revenue & Expenditures		
Revenue		
Landfill		
Sales Tax Revenues		
	City Sales Tax	3,554,178.00
	Sales Tax Revenues Totals	\$3,554,178.00
Interest		
	Interest Revenues	37,446.46
	Total Other Revenue	\$37,446.46
	Total Revenue	\$3,591,624.46
Expenditures		
Landfill		
Other Services and Charges		
	Fees and Charges	
	Bank Fees	60.00
	Fees and Charges Totals	\$60.00
	Total Other Services and Charges	\$60.00
Debt Service		
	Bonds	
	Bond Interest	182,606.26
	Bond Principal	560,000.00
	Bonds - Trustee Fees	4,000.00
	Bonds Totals	\$746,606.26
	Total Debt Service	\$746,606.26
	Expenditures	\$746,666.26
	Revenue Less Expenditures	\$2,844,958.20
Other Financing Sources		
Landfill		
Transfers In		
	Intrafund Transfer	284,495.82
	Total Transfers In	\$284,495.82
Other Financing Uses		
Landfill		
Transfers Out		
	Intrafund Transfer	284,495.82
	Transfer Out - General Fund	2,560,462.38
	Transfer to General Fund	284,495.82
	Total Transfers Out	\$3,129,454.02
	Net Change in Fund Balance	\$0.00
Fund Balances		
	Beginning Fund Balance	0.00
	Net Change in Fund Balance	0.00
	Ending Fund Balance	0.00

**Helena-West Helena Municipal Water & Sewer
Water Department Budget
Income Statement
1/1/2026 to 12/31/2026**

26

	Jan 2026	Dec 2026	Budget
Revenue			
Other Revenue			
Sewer- Interest Income			3.06
Misc Water Revenue			171,456.72
Water - Interest & Disc Income			2,798.87
Misc Non Operating Income			33,457.69
Sanitation Billing&Collection			12,000.00
Total Other Revenue			\$219,716.34
Service Revenue			
Residential Water Sales			1,643,633.32
Commercial Sales			699,651.52
Municipal Sales			45,052.09
Private Fire Protection			22,530.00
Sewer Sales			2,032,773.24
Long Lake Water Assn			87,261.02
Total Service Revenue			\$4,530,901.19
		Revenue	\$4,750,617.53
		Gross Profit:	\$4,750,617.53
Expenses			
Benefits Expense			
Group Health Insurance			124,414.24
Payroll Taxes			58,302.85
Payroll Expense			116,758.13
Unemployment			6,859.16
Total Benefits Expense			\$306,334.38
Labor Expense			
Overtime			100,000.00
Prod & Distrib Labor			333,735.20
General Office Labor			200,393.60
Management & Super Salaries			128,000.00
Total Labor Expense			\$762,128.80
			\$1,068,463.18
Insurance Expense			
Insurance Expense			200.00
Total Insurance Expense			\$200.00
Repair / Maintenance Expense			
Sewer - Repair & Maint Expense			106,106.40
Water - Repair & Maint Expense			109,985.80
Water - Maint of Structure & I			107,722.81
Total Repair / Maintenance Expense			\$323,815.01
Supplies Expense			
Water - Operating Sup&Expense			22,190.92

**Helena-West Helena Municipal Water & Sewer
Water Department Budget
Income Statement
1/1/2026 to 12/31/2026**

27

	Jan 2026	Dec 2026	Budget
Chemical Supplies & Expense			26,934.00
Office Supplies & Expense			53,973.84
Total Supplies Expense			\$103,098.76
Professional Services Expense			
Legal & Professional Fees			38,341.38
Total Professional Services Expense			\$38,341.38
Other Expense			
Returned Check Expense			47,510.33
Water - General Expense			12,996.00
Sewer - Oper Supplies & Expens			12,001.27
Sewer - Pump Supplies & Expens			493,878.72
Sewer - Pumping Structure			32,677.20
Sewer - Lab & Chem Supply Exp			138,091.12
Sewer - Permit & Fee Expense			2,028.24
Water - Pump Supplies & Expens			84,251.98
Water - Pumping Structure			35,217.40
Water - Reg Exam & Lic Expense			381.36
Water - Utility Expense			261,416.26
Water - Uncollectible Accts			26,104.92
Tools & Small Equipment Expens			13,707.13
Health Fee Expense			20,197.44
Telephone Expense			13,325.42
Postage & Billing Expense			496.80
Misc Expense			6,475.01
Janitorial Supplies & Expense			5,550.00
Advertising & Promotional Exp			5,288.99
Dues and Subscriptions			1,758.00
Office Equip Maint & Expense			20,872.55
Gas & Oil Expense			212,405.72
Vehicle Expense			14,060.00
Total Other Expense			\$1,460,691.85
Expenses			\$2,994,610.18
Income (Loss) From Operations			\$1,756,007.35

Other Expenses

Interest Expense

Accrued Interest			31,374.65
Bond Service Fees			15,598.85
Total Interest Expense			\$39,144.58
Other Expenses			\$39,144.58
Net Other			(\$39,144.58)
Net Income (Loss)			\$1,445,025.63

2026 Projected Salaries, Wages and Fringe Benefits

City of Helena-West Helena

Addendum to the Budget

CODE ENFORCEMENT FRINGE BENEFITS

City Benefit Contributions - APERS (AR Public Employees Retirement System)				\$	60,000	\$	17,771
City Benefit Contributions - Group Health Insurance						\$	11,990
City Benefit Contributions - Worker's Comp Insurance						\$	11
City Benefit Contributions - Federal Payroll Taxes				\$	60,000	\$	4,590
City Benefit Contributions - State Unemployment Taxes						\$	-
TOTAL CODE ENFORCEMENT FRINGE BENEFITS						\$	34,362

CODE ENFORCEMENT SALARIES and WAGES

	Officer			1	1	\$	30,000	\$	30,000	\$	30,000	
	Officer			1	1	\$	28,000	\$	30,000	\$	30,000	
	Laborer/Animal Control			-	0	\$	-	\$	-	\$	-	
	Total Code Enforcement Employees			2	2							
	TOTAL CODE ENFORCEMENT SALARIES										\$	60,000

Fringe Benefits					30		\$	34,362
Overtime							\$	1,000
Employee - Salaries							\$	60,000
TOTAL CODE ENFORCEMENT SALARIES, WAGES AND FRINGE BENEFITS							\$	95,362

DISTRICT COURT

DISTRICT COURT FRINGE BENEFITS

City Benefit Contributions - APERS (AR Public Employees Retirement System)				\$	152,347	\$	31,673
City Benefit Contributions - Group Health Insurance						\$	43,255
City Benefit Contributions - Worker's Comp Insurance						\$	963
City Benefit Contributions - LOPFI Pension				\$	60,466	\$	11,858
City Benefit Contributions - Federal Payroll Taxes				\$	212,813	\$	16,280
Retirement Benefits						\$	-
City Benefit Contributions - State Unemployment Taxes						\$	-
TOTAL DISTRICT COURT FRINGE BENEFITS						\$	103,829

DISTRICT COURT SALARIES and WAGES

	District Court Clerk		1	1	\$	41,000	\$	43,680	\$	43,680
	Deputy District Court Clerk		1	1	\$	40,019	\$	40,019	\$	40,019
	Deputy District Court Clerk		1	1	\$	32,448	\$	32,448	\$	32,448
	Deputy District Court Clerk		1	1	\$	31,200	\$	31,200	\$	31,200
	District Court Officer		1	1	\$	33,426	\$	33,426	\$	33,426
	District Court Officer		1	1	\$	26,312	\$	27,040	\$	27,040
	Total District Court Employees		6	6						
	TOTAL DISTRICT COURT EMPLOYEES SALARIES								\$	207,813

Fringe Benefits							\$	103,829
Employee - Overtime							\$	5,000
Employee - Salaries							\$	207,813
TOTAL DISTRICT SALARIES AND FRINGE BENEFITS							\$	316,641

FIRE DEPARTMENT

FIRE DEPARTMENT FRINGE BENEFITS

	City Benefit Contributions - Group Health Insurance					\$	190,173	
	City Benefit Contributions - Worker's Comp Insurance					\$	47,547	
	City Benefit Contributions - LOPFI Pension				\$	958,740	\$	406,476
	City Benefit Contributions - State Unemployment Taxes					\$	-	
	TOTAL FIRE DEPARTMENT FRINGE BENEFITS					\$	644,196	

FIRE DEPARTMENT SALARIES and WAGES—Full-time Firefighters

	Chief		1	1	\$	74,984	\$	74,984	\$	74,984
	Assistant Chief		1	1	\$	54,080	\$	48,500	\$	48,500
	Battalion Chief		1	1	\$	41,600	\$	41,600	\$	41,600
	Captains		6	5	\$	37,492	\$	37,492	\$	187,460
	Lieutenants		6	5	\$	35,350	\$	35,350	\$	176,748
	Engineer		6	4	\$	33,207	\$	33,207	\$	132,829
	Firefighter First Class		5	1	\$	32,475	\$	32,475	\$	32,475
	Firefighter Entry Level		4	4	\$	30,316	\$	30,316	\$	121,264
	Total Full-Time Fire Department Employees		30	22						
	TOTAL FIRE DEPARTMENT EMPLOYEE SALARIES and WAGES—Full-time Firefighters								\$	815,859

VOLUNTEER FIREFIGHTERS

Volunteer Firefighters		12	\$	4,000	\$	4,000	\$	48,000
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2026 Projected Salaries, Wages and Fringe Benefits

City of Helena-West Helena

Addendum to the Budget

	Total full-time and volunteer firefighters			34			
	TOTAL FIRE DEPARTMENT EMPLOYEE SALARIES and WAGES						\$ 863,859
Fringe Benefits						\$ 644,196	
Employee - Salaries						\$ 815,859	
Employee - Holiday Pay						\$ 42,922	
Employee - Overtime						\$ 99,958.74	
Employee - Volunteer Firemen						\$ 48,000	
TOTAL FIRE DEPARTMENT SALARIES AND FRINGE BENEFITS						\$ 1,650,935	
LANDFILL							
LANDFILL FRINGE BENEFITS							
	City Benefit Contributions - APERS (AR Public Employees Retirement System)				\$ 324,888	\$ 49,773	
	City Benefit Contributions - Group Health Insurance					\$ 41,965	
	City Benefit Contributions - Worker's Comp Insurance					\$ 9,514	
	City Benefit Contributions - Federal Payroll Taxes				\$ 324,888	\$ 24,854	
	City Benefit Contributions - State Unemployment Taxes					\$ -	
	TOTAL LANDFILL FRINGE BENEFITS					\$ 126,105	
LANDFILL SALARIES and WAGES							
					2025 Salary	Proposed Salary	2026 Salary Totals
	Director	1	1	\$ 65,000	\$ 65,000	\$ 65,000	
	Foreperson/Operator	1	1	\$ 35,568	\$ 35,568	\$ 35,568	
	Operator	1	1	\$ 35,360	\$ 35,360	\$ 35,360	
	Operator	1	1	\$ 31,200	\$ 35,360	\$ 35,360	
	Operator	1	1	\$ 28,080	\$ 35,360	\$ 35,360	
	Operator	0	1	\$ -	\$ 27,040	\$ 27,040	
	Secretary/Scale Operator	1	1	\$ 31,200	\$ 31,200	\$ 31,200	
	Total Landfill Employees	6	7				
	TOTAL LANDFILL SALARIES and WAGES						\$ 264,888
Fringe Benefits							\$ 126,105
Employee - Overtime							\$ 60,000
Employee - Salaries							\$ 264,888
Contract Labor							\$ 40,500
TOTAL LANDFILL SALARIES, WAGES AND FRINGE BENEFITS						\$ 491,493	
PARKS & RECREATION							
PARKS & RECREATION FRINGE BENEFITS							
	City Benefit Contributions - APERS (AR Public Employees Retirement System)					\$ -	
	City Benefit Contributions - Group Health Insurance					\$ -	
	City Benefit Contributions - Worker's Comp Insurance					\$ -	
	City Benefit Contributions - Federal Payroll Taxes				\$ 26,500	\$ 2,027	
	City Benefit Contributions - State Unemployment Taxes					\$ -	
	TOTAL PARKS & RECREATION FRINGE BENEFITS					\$ 2,027	
PARKS & RECREATION SALARIES and WAGES							
	Total Parks and Recreation Employees					\$ -	
	TOTAL PARKS and RECREATION SALARIES					\$ -	
PART-TIME SWIMMING POOL EMPLOYEES							
					2025 Salary	Proposed Salary	2026 Salary Totals
	Swimming Pool Employees Part-Time	5	\$ 20,000.00	\$ 26,500.00	\$ 26,500.00	\$ 26,500	
Fringe Benefits							\$ 2,027
Contract Labor							\$ 12,700
Employee - Salaries							\$ 26,500
TOTAL PARKS and RECREATION SALARIES, WAGES AND FRINGE BENEFITS						\$ 41,227	
POLICE DEPARTMENT							
POLICE DEPARTMENT FRINGE BENEFITS							
	City Benefit Contributions - APERS (AR Public Employees Retirement System)				\$ 56,695	\$ 8,686	
	City Benefit Contributions - Group Health Insurance					\$ 164,445	
	City Benefit Contributions - Worker's Comp Insurance					\$ 25,677	
	City Benefit Contributions - LOPFI Pension				\$ 867,780	\$ 312,548	
	City Benefit Contributions - Federal Payroll Taxes				\$ 940,087	\$ 17,146	

2026 Projected Salaries, Wages and Fringe Benefits

City of Helena-West Helena

Addendum to the Budget

City Benefit Contributions - Municipal League AD & D Insurance						\$	-
City Benefit Contributions - State Unemployment Taxes						\$	-
TOTAL POLICE DEPARTMENT FRINGE BENEFITS						\$	528,502
POLICE DEPARTMENT SALARIES and WAGES-Full-time Employees							
Full-Time Uniformed Officers				2025 Salary	Proposed Salary	2026 Salary Totals	
-	Chief	1	1	\$ 74,984	\$ 70,000	\$	70,000
(1)	Assistant Chief	1	0	\$ 54,080	\$ -	\$	-
(2)	Lieutenants	3	1	\$ 35,672	\$ 35,672	\$	35,672
(4)	Sergeant	5	1	\$ 36,447	\$ 36,447	\$	36,447
(4)	Corporals	4	0	\$ 34,099	\$ 34,099	\$	-
(1)	CID/Patrol Officer First Class	2	1	\$ 33,719	\$ 42,998	\$	42,998
(1)	CID/Patrol Officer First Class	4	3	\$ 32,422	\$ 42,998	\$	128,994
1	Patrol Officer First Class	COPS Grant	0	\$ -	\$ 44,318	\$	44,318
3	Patrol Officer First Class	COPS Grant	0	\$ -	\$ 42,998	\$	128,994
(4)	Patrol Officer First Class	COPS Grant	5	\$ 28,598	\$ 42,998	\$	42,998
5	Patrol Officer Entry/Cadets	COPS Grant	0	\$ -	\$ 37,610	\$	188,048
(8)	Total Police Salary - NF	25	17			\$	718,468
Full-Time Police Staff (Non-Uniformed)				2025 Salary	Proposed Salary	2026 Salary Totals	
	Dispatch Supervisor	1	0	\$ 25,251	\$ -	\$	-
	Dispatcher FT	1	0	\$ 25,251	\$ -	\$	-
	Dispatcher FT	2	0	\$ 24,502	\$ -	\$	-
	Dispatcher FT	2	0	\$ 23,795	\$ -	\$	-
	Dispatcher FT	2	0	\$ 22,880	\$ -	\$	-
	Administrative Assistant	1	1	\$ 30,306	\$ 30,306	\$	30,306
	Secretary/Records Clerk	1	0	\$ 27,061	\$ -	\$	-
	Secretary/Records Clerk	1	0	\$ 24,003	\$ -	\$	-
	CID Case Manager	1	0	\$ 30,680	\$ -	\$	-
	Custodian	1	0	\$ 22,880	\$ -	\$	-
	Police Salary Totals	13	1			\$	30,305.60
TOTAL POLICE DEPARTMENT EMPLOYEE SALARIES and WAGES-Full-time Employees						\$	748,774
PART-TIME OFFICERS							
	Police Part-Time	1,560	1	\$ 18,096.00	\$ -	\$	-
	Police Part-Time	1,560	1	\$ 15,612.00	\$ 15,612.00	\$	15,612
	Police Part-Time	1,560	3	\$ 15,180.00	\$ -	\$	-
		5	5				
TOTAL PART-TIME OFFICERS SALARIES and WAGES						\$	15,612
Total Police Department Employees							
		43	23				
TOTAL POLICE DEPARTMENT EMPLOYEE SALARIES and WAGES						\$	764,386
CONTRACT LABOR							
	County Dispatchers	\$21,250/Quarter					85,000
TOTAL CONTRACT LABOR						\$	85,000
Fringe Benefits							
Employees APERS - Holiday Pay						\$	528,502
Employees LOPFI - Holiday Pay						\$	16,389
Employees APERS - Overtime						\$	49,312
Employees LOPFI - Overtime						\$	10,000
Employees - Part-Time Police Officers						\$	100,000
Employees APERS - Salaries						\$	15,612
Employees LOPFI - Salaries						\$	30,306
Contract Labor						\$	718,468
TOTAL POLICE DEPARTMENT SALARIES, WAGES and BENEFITS						\$	85,000
						\$	1,553,589
SANITATION DEPARTMENT							
SANITATION DEPARTMENT FRINGE BENEFITS							
City Benefit Contributions - APERS (AR Public Employees Retirement System)					\$ 444,989	\$	68,172
City Benefit Contributions - Group Health Insurance						\$	137,051
City Benefit Contributions - Worker's Comp Insurance						\$	44,124

2026 Projected Salaries, Wages and Fringe Benefits

City of Helena-West Helena

Addendum to the Budget

	City Benefit Contributions - Federal Payroll Taxes						\$	444,989	\$	34,042
	City Benefit Contributions - State Unemployment Taxes								\$	-
	TOTAL SANITATION DEPARTMENT FRINGE BENEFITS								\$	283,389
SANITATION DEPARTMENT SALARIES and WAGES							2025 Salary	Proposed Salary	2026 Salary Totals	
	Director		1	1	\$	55,000	\$	60,000	\$	60,000
	Foreperson		1	1	\$	53,560	\$	53,560	\$	53,560
	Secretary		1	1	\$	27,040	\$	27,040	\$	27,040
	Driver (CDL)	Sanitation Trucks	3	2	\$	36,774	\$	36,774	\$	73,549
	Driver (CDL)	Sanitation Trucks	1	1	\$	35,360	\$	35,360	\$	35,360
	Driver (Non-CDL)	7-yard packrat	1	0	\$	25,189	\$	-	\$	-
	Equipment Operator		1	0	\$	33,904	\$	-	\$	-
	Laborers		2	2	\$	24,502	\$	24,502	\$	49,005
	Laborers		2	2	\$	23,795	\$	23,795	\$	47,590
	Laborers		4	1	\$	22,880	\$	22,880	\$	22,880
	Mechanic		1	1	\$	36,005	\$	36,005	\$	36,005
	PT-Laborer			0	\$	13,260	\$	13,260.00	\$	-
	Total Sanitation Employees		18	12						
	TOTAL SANITATION DEPARTMENT SALARIES and WAGES								\$	404,989
Fringe Benefits									\$	283,389
Contract Labor									\$	25,000
Employee - Overtime									\$	40,000
Employee - Part Time									\$	-
Employee - Salaries									\$	404,989
TOTAL SANITATION DEPARTMENT SALARIES, WAGES and FRINGE BENEFITS									\$	753,378

STREET DEPARTMENT

STREET DEPARTMENT FRINGE BENEFITS									
	City Benefit Contributions - APERS (AR Public Employees Retirement System)					\$	332,931	\$	51,005
	City Benefit Contributions - Group Health Insurance							\$	65,945
	City Benefit Contributions - Worker's Comp Insurance							\$	22,182
	City Benefit Contributions - Federal Payroll Taxes					\$	332,931	\$	25,469
	City Benefit Contributions - State Unemployment Taxes							\$	
	TOTAL STREET DEPARTMENT FRINGE BENEFITS							\$	164,600
STREET DEPARTMENT SALARIES and WAGES						2025 Salary	Proposed Salary	2026 Salary Totals	
	Director	1		1	\$	55,000	\$ -	\$	-
	Foreperson	1		0	\$	45,000	\$ -	\$	-
	Equipment Operator/(CDL) Driver	2		2	\$	36,774	\$ 36,774	\$	73,549
	Equipment Operator/(CDL) Driver	1		0	\$	35,360	\$ -	\$	-
	Equipment Operator	2		2	\$	35,360	\$ 35,360	\$	70,720
	Laborers	1		0	\$	28,829	\$ 28,829	\$	-
	Laborers	3		3	\$	24,502	\$ 24,502	\$	73,507
	Laborers	3		1	\$	23,795	\$ 23,795	\$	23,795
	Laborers	1		1	\$	30,160	\$ 30,160	\$	30,160
	Laborers	1		1	\$	31,200	\$ 31,200	\$	31,200
	Laborers	3		0	\$	22,880	\$ 22,880	\$	-
	Total Street Department Employee	19		11					
	TOTAL STREET DEPARTMENT SALARIES							\$	302,931
Fringe Benefits								\$	164,600
Contract Labor								\$	25,000
Employee - Overtime								\$	30,000
Employee - Part Time								\$	-
Employee - Salaries				0				\$	302,931
TOTAL STREET DEPARTMENT SALARIES, WAGES and FRINGE BENEFITS								\$	522,532

WATER DEPARTMENT

WATER DEPARTMENT FRINGE BENEFITS								
City Benefit Contributions - APERS (AR Public Employees Retirement System)					\$	766,289	\$	117,395
City Benefit Contributions - Group Health Insurance						19	\$	110,490
City Benefit Contributions - Worker's Comp Insurance							\$	13,924.00
City Benefit Contributions - Municipal League AD & D Insurance							\$	-
City Benefit Contributions - Federal Payroll Taxes					\$	766,289	\$	58,621
City Benefit Contributions - State Unemployment Taxes					\$	766,289	\$	6,897

2026 Projected Salaries, Wages and Fringe Benefits

City of Helena-West Helena

Addendum to the Budget

TOTAL EAST SIDE WATER FRINGE BENEFITS							\$	307,327
WATER DEPARTMENT SALARIES								
					2025 Salary	Proposed Salary		2026 Salary Totals
General Manager	1	1	\$	100,000	\$	68,000	\$	68,000
Office Manager/Supervisor	1	1	\$	42,000	\$	42,000	\$	42,000
Administrative Assistant	1	1	\$	29,994	\$	29,994	\$	29,994
Supervisor Operations & Maintenance	1	1	\$	38,230	\$	38,230	\$	38,230
Supervisor Treatment	1	1	\$	38,002	\$	38,002	\$	38,002
Superintendent	1	1	\$	60,000	\$	60,000	\$	60,000
Assistant Superintendent	0	0	\$	-	\$	-	\$	-
Billing Clerk	1	1	\$	40,000	\$	40,000	\$	40,000
Clerks	1	1	\$	31,200	\$	31,200	\$	31,200
Clerks	1	1	\$	29,120	\$	29,120	\$	29,120
Clerks	2	1	\$	28,080	\$	28,080	\$	28,080
Laborer	1	1	\$	33,280	\$	33,280	\$	33,280
Laborer	1	0	\$	31,200	\$	-	\$	-
Laborer	1	1	\$	32,989	\$	32,989	\$	32,989
Laborer	2	1	\$	28,662	\$	28,662	\$	28,662
Laborer	6	2	\$	22,880	\$	22,880	\$	45,760
Laborer	2	0	\$	27,040	\$	-	\$	-
Laborer	1	1	\$	25,958	\$	29,120	\$	29,120
Laborer	0	1	\$	-	\$	33,904	\$	33,904
Laborer	0	1	\$	-	\$	28,828	\$	28,828
Meter Reader	1	1	\$	24,960	\$	29,120	\$	29,120
Total water Departments Employees	25	19						
Part-Time-Personnel Pay							\$	-
TOTAL WATER DEPARTMENT EMPLOYEE SALARIES							\$	666,289
Fringe Benefits							\$	307,327
Employee - Overtime							\$	100,000
Employee - Part Time							\$	-
Employee - Salaries							\$	666,289
Total Water Department Salary and Fringe Benefits							\$	1,073,616