



**MAYOR**

George B McGill

**ACTING CITY  
ADMINISTRATOR**

Jeff Dingman

**CITY CLERK**

Sherri Gard

**BOARD OF DIRECTORS**

Ward 1 - Jarred Rego

Ward 2 - Andre' Good

Ward 3 – Lee Kemp

Ward 4 - George Catsavis

At-Large Position 5 - Christina Catsavis

At-Large Position 6 - Kevin Settle

At-Large Position 7 - Neal Martin

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# **AGENDA**

**Fort Smith Board of Directors**

## **SPECIAL STUDY SESSION**

**MID-YEAR BUDGET REVIEW AND STRATEGIC PLANNING SESSION**

**July 29, 2025 ~ 6:00 p.m.**

**Blue Lion**

**101 North 2nd Street, Back Room**

**Fort Smith, Arkansas**

***THIS MEETING IS BEING TELECAST LIVE AT THE FOLLOWING LINK:***

[https://fortsmithar.granicus.com/ViewPublisher.php?view\\_id=1](https://fortsmithar.granicus.com/ViewPublisher.php?view_id=1)

*This meeting formally called by Directors Neal Martin, Andre' Good,  
Kevin Settle, and Lee Kemp at the June 24, 2025 study session*

### **CALL TO ORDER**

### **ITEMS OF BUSINESS**

1. Review Mid-Year Financial Report (*Finance*)
2. Discuss City of Fort Smith Strategic Goals established per Resolution No. R-215-23 (*City Administrator*)

### **ADJOURN**

**City of Fort Smith Board of Directors - Special Study Session / Mid-Year Budget Review and Strategic Planning Session Called for Tuesday, July 29, 2025**

*Fort Smith, Arkansas sent this bulletin at 07/24/2025 04:30 PM CDT*



**Board of Directors Special Study Session / Mid-Year Budget Review and Strategic Planning Session Called for July 29, 2025**

**MEDIA NOTIFICATION**

**July 24, 2025**

At the June 24, 2025 study session, Directors Neal Martin, Andre' Good, Kevin Settle, and Lee Kemp called for a Special Study Session / Mid-Year Budget Review and Strategic Planning Session to be held at 6:00 p.m., Tuesday, July 29, 2025, at the Blue Lion, 101 North 2nd Street, Back Room. The purpose of the proposed is to review the Mid-Year Financial Report and discuss City of Fort Smith Strategic Goals.

The above referenced meeting of the Board replaces the regularly scheduled study session, which was previously set for the same date.

The Agenda Board Packet for the Special Study Session / Mid-Year Budget Review and Strategic Planning Session will be uploaded to the City of Fort Smith website on Thursday, July 24, 2025.

Sherri Gard, MMC  
City Clerk  
479-784-2207  
[sgard@fortsmithar.gov](mailto:sgard@fortsmithar.gov)

Powered by





## MEMORANDUM

**TO:** Jeff Dingman, Acting City Administrator  
**CC:** Maggie Rice, Deputy City Administrator  
**FROM:** Andrew Richards, Chief Financial Officer  
**DATE:** July 24, 2025  
**SUBJECT:** 2025 Mid-Year Budget Review

### **SUMMARY**

The quarterly Board Financial Report for June 30, 2025, is attached to assist the Board of Directors with the Mid-Year Review of the 2025 Budget.

### **ATTACHMENTS**

1. [Board Financial Report Q2 2025.pdf](#)

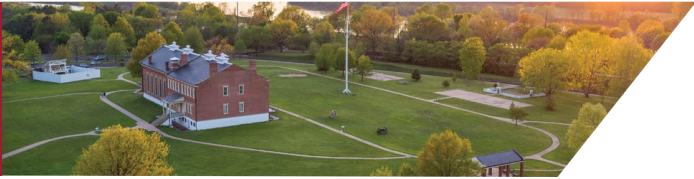


## Interim Financial Report

(Unaudited)  
Operating Funds  
June 30, 2025



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## Financial Report June 30, 2025 (Unaudited)

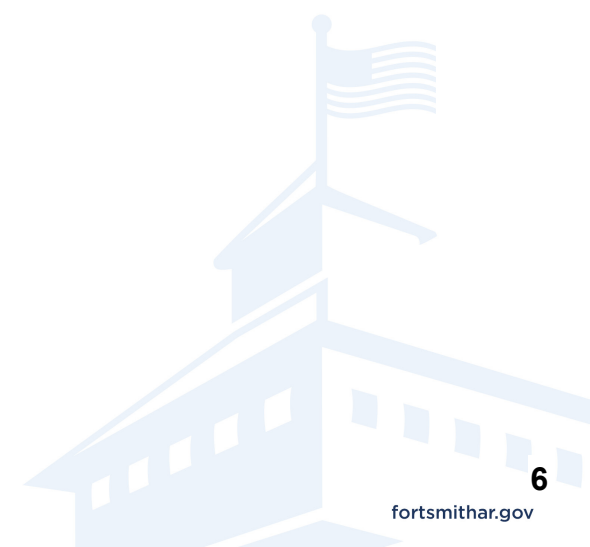
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**Governmental Operating Funds  
Balance Sheets  
June 30, 2025**

	<b>General Fund</b>	<b>Street Maintenance Fund</b>
<b>Assets</b>		
Pooled Cash and Investments	\$ 20,560,311	\$ 7,951,249
Receivables, net	12,466,067	2,550,521
Due from Other Governments	370,546	652,403
Prepaid Items	1,398,990	-
Total Assets	<u>\$ 34,795,913</u>	<u>\$ 11,154,173</u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 1,355,963	\$ 149,782
<b>Deferred Inflows of Resources</b>		
Unavailable property tax revenues	8,501,519	2,550,456
<b>Fund Balance</b>	<u>24,938,431</u>	<u>8,453,935</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 34,795,913</u>	<u>\$ 11,154,173</u>





**General Fund  
Budget Comparison Summary  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Revenues</b>						
Intergovernmental	\$ 1,918,722	\$ 6,522,067	\$ 8,975,678	\$ 1,801,910	\$ 7,173,768	79.92%
Taxes and Assessments	16,543,754	42,850,000	42,850,000	18,675,784	24,174,216	56.42%
Court Fines and Forfeitures	883,493	1,923,700	1,923,700	993,961	929,739	48.33%
Licenses and Permits	1,285,342	2,487,560	2,487,560	1,228,446	1,259,114	50.62%
Service Charges and Fees	252,591	518,020	518,020	269,037	248,983	48.06%
Miscellaneous	383,547	183,800	534,378	274,635	259,743	48.61%
Transfers	50,000	100,000	100,000	50,000	50,000	50.00%
Interest	862,610	1,500,000	1,500,000	431,526	1,068,474	71.23%
<b>Total Revenues</b>	<b>22,180,060</b>	<b>56,085,147</b>	<b>58,889,336</b>	<b>23,725,298</b>	<b>35,164,038</b>	<b>59.71%</b>
<b>Expenditures</b>						
Policy and Administration						
Services	1,516,846	3,920,027	3,581,982	1,562,372	2,019,611	56.38%
Management Services	2,129,111	4,763,296	6,825,708	2,459,346	4,366,362	63.97%
Development Services	969,350	2,151,545	2,086,634	884,893	1,201,741	57.59%
Police Services	9,827,952	21,704,346	22,996,526	9,765,259	13,231,267	57.54%
Fire Services	7,218,495	14,981,927	16,147,173	7,776,349	8,370,824	51.84%
Operation Services	3,731,196	8,678,564	13,023,480	4,219,086	8,804,394	67.60%
Non-Departmental	2,909,479	5,629,540	13,744,066	7,591,630	6,152,437	44.76%
<b>Total Expenditures</b>	<b>28,302,428</b>	<b>61,829,245</b>	<b>78,405,570</b>	<b>34,258,934</b>	<b>44,146,636</b>	<b>56.31%</b>
<b>Excess (Deficiency)</b>						
<b>Revenues Over Expenditures</b>	<b>(6,122,368)</b>	<b>(5,744,098)</b>	<b>(19,516,234)</b>	<b>(10,533,636)</b>		
<b>Fund Balance, Beginning of Period</b>	<b>41,942,915</b>	<b>29,995,346</b>	<b>35,472,067</b>	<b>35,472,067</b>		
<b>Fund Balance, End of Period</b>	<b>\$ 35,820,547</b>	<b>\$ 24,251,248</b>	<b>\$ 15,955,833</b>	<b>\$ 24,938,431</b>		
Contingency Reserve Percent	51.6%	39.2%	20.4%	31.8%		





**Street Maintenance Fund  
Budget Comparison Summary  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Revenues</b>						
Intergovernmental	\$ 3,741,655	\$ 8,060,000	\$ 8,060,000	\$ 3,734,649	\$ 4,325,351	53.66%
Taxes and Assessments	743,019	2,600,000	2,600,000	746,595	1,853,405	71.28%
Licenses and Permits	153,182	360,000	360,000	138,514	221,486	61.52%
Miscellaneous	84,832	-	-	36,282	(36,282)	-
Interest	237,418	200,000	200,000	156,746	43,254	21.63%
<b>Total Revenues</b>	<b>4,960,106</b>	<b>11,220,000</b>	<b>11,220,000</b>	<b>4,812,786</b>	<b>6,407,214</b>	<b>57.11%</b>
<b>Expenditures</b>						
Policy and Administration						
Services	150,508	308,701	267,653	152,128	115,525	43.16%
Management Services	642,735	1,560,828	1,471,103	631,028	840,074	57.11%
Development Services	38,390	93,669	89,197	31,910	57,287	64.23%
Operation Services	5,033,432	9,467,882	10,184,741	4,626,194	5,558,546	54.58%
<b>Total Expenditures</b>	<b>5,865,065</b>	<b>11,431,080</b>	<b>12,012,693</b>	<b>5,441,260</b>	<b>6,571,433</b>	<b>54.70%</b>
<b>Excess (Deficiency)</b>						
<b>Revenues Over Expenditures</b>	<b>(904,959)</b>	<b>(211,080)</b>	<b>(792,693)</b>	<b>(628,474)</b>		
<b>Fund Balance, Beginning of Period</b>	<b>9,706,603</b>	<b>6,404,621</b>	<b>9,082,409</b>	<b>9,082,409</b>		
<b>Fund Balance, End of Period</b>	<b>\$ 8,801,644</b>	<b>\$ 6,193,541</b>	<b>\$ 8,289,716</b>	<b>\$ 8,453,935</b>		
Contingency Reserve Percent	59.6%	54.2%	69.0%	70.4%		

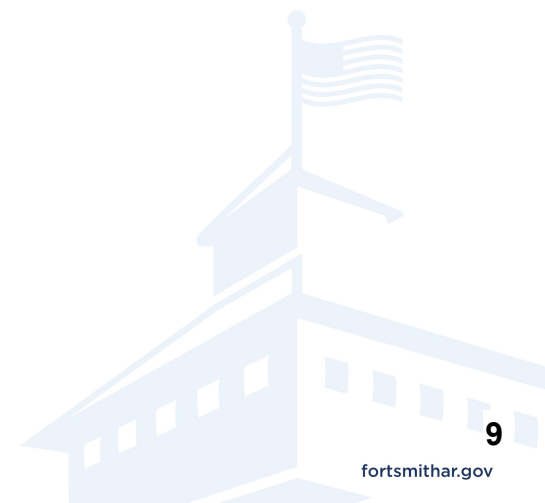






**Enterprise Operating Funds  
Statements of Working Capital  
June 30, 2025**

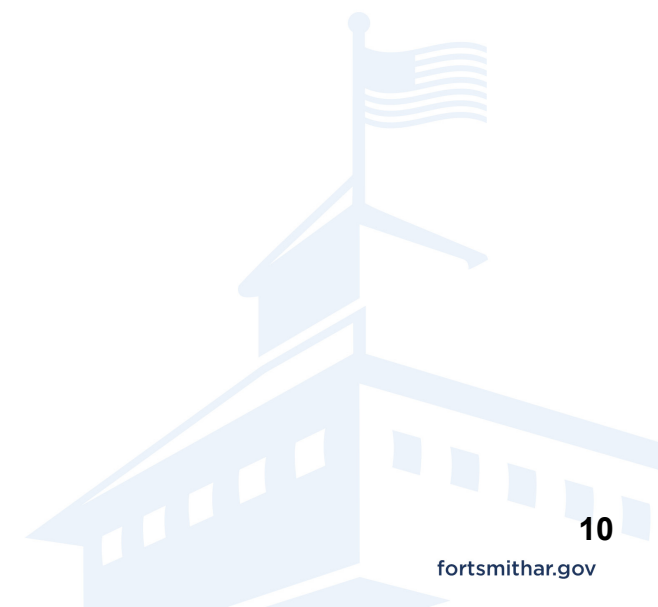
	<b>Water &amp; Sewer Operating Fund</b>	<b>Solid Waste Operating Fund</b>
<b>Current Assets</b>		
Pooled Cash and Investments	\$ 17,386,834	\$ 9,620,865
Receivables, net	6,760,740	1,978,006
Inventories	2,077,039	127,741
Total Current Assets	26,224,614	11,726,612
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	364,976	61,557
<b>Working Capital</b>	<u>\$ 25,859,638</u>	<u>\$ 11,665,055</u>





## Water & Sewer Operating Fund Budget Comparison Summary Period Ended June 30, 2025

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Revenues</b>						
Service Charges and Fees	\$ 27,526,724	\$ 72,593,675	\$ 72,622,701	\$ 32,041,592	\$ 40,581,109	55.88%
Miscellaneous	117,655	30,000	30,000	40,760	(10,760)	-35.87%
Interest	458,132	585,000	585,000	344,503	240,497	41.11%
<b>Total Revenues</b>	<b>28,102,511</b>	<b>73,208,675</b>	<b>73,237,701</b>	<b>32,426,854</b>	<b>40,810,847</b>	<b>55.72%</b>
<b>Expenditures</b>						
Policy and Administration						
Services	562,312	1,269,263	1,094,611	475,203	619,408	56.59%
Management Services	2,885,621	7,503,823	6,907,006	3,009,149	3,897,857	56.43%
Development Services	164,593	367,269	346,760	141,266	205,494	59.26%
Operation Services	27,304,042	67,660,181	68,765,030	25,441,515	43,323,515	63.00%
Non-Departmental	50,000	100,000	100,000	50,000	50,000	50.00%
<b>Total Expenditures</b>	<b>30,966,568</b>	<b>76,900,537</b>	<b>77,213,408</b>	<b>29,117,134</b>	<b>48,096,274</b>	<b>62.29%</b>
<b>Excess (Deficiency)</b>						
<b>Revenues Over Expenditures</b>	<b>(2,864,058)</b>	<b>(3,691,862)</b>	<b>(3,975,707)</b>	<b>3,309,720</b>		
<b>Working Capital, Beginning of Period</b>	<b>23,287,022</b>	<b>17,284,242</b>	<b>22,549,918</b>	<b>22,549,918</b>		
<b>Working Capital, End of Period</b>	<b>\$ 20,422,964</b>	<b>\$ 13,592,380</b>	<b>\$ 18,574,211</b>	<b>\$ 25,859,638</b>		
<b>Contingency Reserve Percent</b>	<b>26.9%</b>	<b>17.7%</b>	<b>24.1%</b>	<b>33.5%</b>		
<b>Estimated Annual Net Revenues</b>						
Available for Debt Service	\$ 13,940,701	\$ 15,948,522	\$ 15,664,677	\$ 23,251,358		
Annual Debt Service	19,638,150	19,640,384	19,640,384	19,640,384		
Estimated Debt Service Coverage	71%	81%	80%	118%		





**Solid Waste Operating Fund  
Budget Comparison Summary  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
<b>Revenues</b>						
Service Charges and Fees	\$ 10,512,257	\$ 22,377,102	\$ 22,377,102	\$ 10,543,420	\$ 11,833,682	52.88%
Miscellaneous	43,443	3,200	4,189	4,897	(708)	-16.90%
Interest	256,125	180,000	180,000	192,317	(12,317)	-6.84%
<b>Total Revenues</b>	<b>10,811,825</b>	<b>22,560,302</b>	<b>22,561,291</b>	<b>10,740,634</b>	<b>11,820,657</b>	<b>52.39%</b>
<b>Expenditures</b>						
Policy and Administration						
Services	298,084	647,917	560,944	276,451	284,493	50.72%
Management Services	1,096,203	2,755,733	2,510,317	1,081,228	1,429,089	56.93%
Operation Services	5,630,947	16,239,312	16,142,510	6,537,396	9,605,114	59.50%
Non-Departmental	3,717,756	6,301,087	6,301,087	3,150,545	3,150,543	50.00%
<b>Total Expenditures</b>	<b>10,742,989</b>	<b>25,944,049</b>	<b>25,514,859</b>	<b>11,045,620</b>	<b>14,469,239</b>	<b>56.71%</b>
<b>Revenues Over Expenditures</b>	<b>68,836</b>	<b>(3,383,747)</b>	<b>(2,953,567)</b>	<b>(304,986)</b>	<b>(2,648,582)</b>	
<b>Working Capital, Beginning of Period</b>	<b>11,571,286</b>	<b>9,068,257</b>	<b>11,970,041</b>	<b>11,970,041</b>		
<b>Working Capital, End of Period</b>	<b>\$ 11,640,122</b>	<b>\$ 5,684,510</b>	<b>\$ 9,016,473</b>	<b>\$ 11,665,055</b>		
Contingency Reserve Percent	43.1%	21.9%	35.3%	45.7%		





**Water & Sewer Operating Fund**  
**Combining Statement of Revenues and Expenditures**  
**Periods Ended June 30, 2024 and 2025**

	YTD June 30, 2024			YTD June 30, 2025		
	Water	Sewer	Combined	Water	Sewer	Combined
<b>Revenues</b>						
Service Charges and Fees	\$ 12,511,778	\$ 15,014,945	\$ 27,526,724	\$ 17,563,166	\$ 14,478,426	\$ 32,041,592
Miscellaneous	58,827	58,827	117,655	20,380	20,380	40,760
Interest	229,066	229,066	458,132	172,251	172,251	344,503
<b>Total Revenues</b>	<b>12,799,672</b>	<b>15,302,839</b>	<b>28,102,511</b>	<b>17,755,797</b>	<b>14,671,057</b>	<b>32,426,854</b>
<b>Expenditures</b>						
Policy and Administration Services	281,156	281,156	562,312	237,602	237,602	475,203
Management Services	1,462,553	1,423,069	2,885,621	1,520,723	1,488,426	3,009,149
Development Services	82,297	82,297	164,593	70,633	70,633	141,266
Operation Services	15,504,833	11,799,208	27,304,042	14,594,509	10,847,006	25,441,515
Non-Departmental	25,000	25,000	50,000	25,000	25,000	50,000
<b>Total Expenditures</b>	<b>17,355,839</b>	<b>13,610,730</b>	<b>30,966,568</b>	<b>16,448,466</b>	<b>12,668,667</b>	<b>29,117,134</b>
<b>Excess (Deficiency)</b>						
<b>Revenues Over Expenditures</b>	<b>\$ (4,556,167)</b>	<b>\$ 1,692,109</b>	<b>\$ (2,864,058)</b>	<b>\$ 1,307,331</b>	<b>\$ 2,002,390</b>	<b>\$ 3,309,721</b>





**General Fund  
Statement of Program Expenditures  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>						
4100 Mayor	\$ 27,959	\$ 73,652	\$ 60,106	\$ 28,134	\$ 31,972	53.19%
4100 Mayor (Non-Allocated)	226,330	431,500	226,000	127,803	98,197	43.45%
4101 Board of Directors	75,968	174,816	131,290	64,899	66,391	50.57%
4102 City Administrator	149,783	294,894	264,545	125,613	138,932	52.52%
4201 District Court	693,860	2,088,937	2,106,049	823,257	1,282,792	60.91%
4202 City Prosecutor	104,018	267,205	268,929	115,656	153,273	56.99%
4203 Public Defender	46,250	92,500	92,500	46,250	46,250	50.00%
4204 City Attorney	114,038	205,500	184,500	147,061	37,439	20.29%
4205 Rise Court	1,911	35,700	20,200	4,374	15,826	78.35%
4206 District Court - State Division	22,270	61,128	62,391	27,126	35,265	56.52%
4207 District Court - DWI Court	18,702	72,700	55,700	20,878	34,822	62.52%
4405 Internal Auditor	35,758	121,495	109,772	31,321	78,451	71.47%
<b>Total Policy and Administration Services</b>	<b>1,516,846</b>	<b>3,920,027</b>	<b>3,581,982</b>	<b>1,562,372</b>	<b>2,019,611</b>	<b>56.38%</b>
<b>Management Services</b>						
4104 Human Resources	127,885	307,548	301,317	130,071	171,246	56.83%
4105 City Clerk	42,157	117,531	116,259	42,105	74,154	63.78%
4301 Finance	150,994	337,322	315,210	170,260	144,950	45.99%
4306 Purchasing	108,725	237,191	102,404	43,403	59,001	57.62%
4401 Information & Technology Svcs	1,450,637	3,416,577	3,385,713	1,376,969	2,008,744	59.33%
5520 Citizens Service	26,323	44,623	47,710	21,531	26,179	54.87%
5520 Citizens Service CC Fee	-	30,000	228,000	279,064	(51,064)	-22.40%
4501 Sustainability	-	5,077	1,668,577	74,233	1,594,344	95.55%
4503 Facilities Maintenance	-	-	375,958	155,844	220,114	58.55%
4503 Facilities Maintenance Ins	-	-	13,232	13,232	-	-
4407 Communications	20,038	77,510	74,443	35,082	39,361	52.87%
4408 Mobility Coordinator	202,353	189,916	196,886	117,552	79,334	40.29%
<b>Total Management Services</b>	<b>2,129,111</b>	<b>4,763,296</b>	<b>6,825,708</b>	<b>2,459,346</b>	<b>4,366,362</b>	<b>63.97%</b>
<b>Development Services</b>						
4103 Engineering	15,356	37,468	35,679	12,764	22,915	64.23%
4103 Engineering Ins	-	-	13,232	13,232	-	-
4106 Planning & Zoning	335,302	706,544	663,147	293,181	369,966	55.79%
4108 Building Safety	618,691	1,407,534	1,374,577	565,716	808,861	58.84%
<b>Total Development Services</b>	<b>969,350</b>	<b>2,151,545</b>	<b>2,086,634</b>	<b>884,893</b>	<b>1,201,741</b>	<b>57.59%</b>
<b>Police Services</b>						
4701 Administration	2,392,880	3,347,231	3,414,647	1,453,415	1,961,232	57.44%
4702 Support Services	993,665	2,769,913	3,387,683	1,605,908	1,781,774	52.60%
4703 Investigations	1,358,563	3,193,478	3,230,265	1,345,349	1,884,916	58.35%
4704 Patrol	3,024,284	6,654,915	7,122,962	2,980,250	4,142,712	58.16%
4705 Radio Communications	554,668	1,774,898	1,835,739	721,813	1,113,926	60.68%
4706 Airport Services	126,230	266,782	266,782	82,287	184,495	69.16%
4707 Animal Control	643,305	1,645,803	1,653,764	779,463	874,301	52.87%
4708 Communications	734,359	2,051,326	2,084,685	796,774	1,287,911	61.78%
<b>Total Police Services</b>	<b>9,827,952</b>	<b>21,704,346</b>	<b>22,996,526</b>	<b>9,765,259</b>	<b>13,231,267</b>	<b>57.54%</b>
<b>Fire Services</b>						
4801 Administration	747,590	1,447,906	1,496,773	645,853	850,920	56.85%
4802 Suppression	6,337,895	13,140,997	14,250,241	6,983,068	7,267,173	51.00%
4804 Training	133,010	393,024	400,159	147,428	252,731	63.16%
<b>Total Fire Services</b>	<b>7,218,495</b>	<b>14,981,927</b>	<b>16,147,173</b>	<b>7,776,349</b>	<b>8,370,824</b>	<b>51.84%</b>



**General Fund  
Statement of Program Expenditures  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
<b>Operation Services</b>						
<b>Parks &amp; Recreation</b>						
6201 Parks Maintenance	\$ 863,110	\$ 2,355,554	\$ 2,188,290	\$ 1,017,190	\$ 1,171,100	53.52%
6201 Parks Maintenance (Capital Outlay)	100,751	-	-	-	-	-
6201 Parks Maintenance (Program Expense)	11,534	40,000	40,000	14,444	25,556	63.89%
6201 Parks Maintenance Ins	-	-	235,081	235,081	-	-
6202 Oak Cemetery	77,005	227,531	389,217	101,574	287,643	73.90%
6204 Community Centers	69,841	249,172	226,650	94,126	132,524	58.47%
6205 Aquatics	583,424	221,873	221,576	55,561	166,015	74.92%
6206 Riverfront/Downtown Maintenance	517,633	621,167	844,391	425,808	418,583	49.57%
<b>Total Parks &amp; Recreation</b>	<b>2,223,298</b>	<b>3,715,297</b>	<b>4,145,205</b>	<b>1,943,783</b>	<b>2,201,422</b>	<b>53.11%</b>
6550 Transit	1,411,202	4,718,427	7,958,651	1,935,958	6,022,693	75.67%
1114 Miss Laura's	-	-	674,655	242,656	431,999	64.03%
6101 Health	96,695	244,840	244,969	96,689	148,280	60.53%
<b>Total Operation Services</b>	<b>3,731,196</b>	<b>8,678,564</b>	<b>13,023,480</b>	<b>4,219,086</b>	<b>8,804,394</b>	<b>67.60%</b>
<b>Non-Departmental</b>						
0101 Pension Paid Monthly - Court	4,710	9,420	9,420	4,710	4,710	50.00%
0101 Unemployment	-	100,000	100,000	(5,412)	105,412	105.41%
0101 Property Insurance	3,023	3,490	3,490	1,400	2,090	59.88%
0101 Cap Outlay - Land	580,000	-	-	-	-	-
0101 Claims Judgements	12,500	-	-	-	-	-
0101 Cap Outlay - Buildings	-	-	3,993,000	3,973,844	19,156	0.48%
0101 Non-Departmental Program Expen	-	-	1,690,716	599,812	1,090,904	64.52%
0101 Ft Smith Museum of History	12,016	20,000	20,000	-	20,000	100.00%
0101 SRCA	43,750	175,000	175,000	43,750	131,250	75.00%
0101 Area Agency on Aging	-	60,000	60,000	-	60,000	100.00%
0101 Project Compassion	9,500	9,500	9,500	9,500	-	-
0101 Senior Citizens Center	52,684	25,000	291,440	120,996	170,444	58.48%
0101 FCRA - Umarex	-	41,000	41,000	-	41,000	100.00%
0101 West Ark Reg Intermodal Author	13,610	16,868	16,868	16,868	-	-
0101 FS Public Library Tax Alloc	611,918	1,479,108	1,479,108	597,522	881,586	59.60%
0101 Frontier MPO	15,154	15,154	15,154	15,154	-	-
0101 Washington Comm & Cultural Cnt	34,099	-	108,010	110,483	(2,473)	-2.29%
0101 Bost Building	-	-	7,000	5,621	1,379	19.70%
0101 MakeMyMove	-	-	65,000	6,125	58,875	90.58%
0101 Parrot Island Water Park	189,363	-	2,175,069	251,430	1,923,639	88.44%
0101 FEMA Consultant	11,153	-	-	2,325	(2,325)	-
0101 Transfer Out to Other Funds	900,000	2,300,000	2,300,000	1,150,000	1,150,000	50.00%
0101 Trsf Out to Cleanup/Demo Fund	62,500	125,000	125,000	62,500	62,500	50.00%
0101 Trsf Out to Conv Ctr Fund	353,500	1,250,000	1,059,291	625,000	434,291	41.00%
<b>Total Non-Departmental</b>	<b>2,909,479</b>	<b>5,629,540</b>	<b>13,744,066</b>	<b>7,591,630</b>	<b>6,152,437</b>	<b>44.76%</b>
<b>Total</b>	<b>\$ 28,302,428</b>	<b>\$ 61,829,245</b>	<b>\$ 78,405,570</b>	<b>\$ 34,258,934</b>	<b>\$ 44,146,636</b>	<b>56.31%</b>





**Street Maintenance Fund  
Statement of Program Expenditures  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>						
4100 Mayor	\$ 3,495	\$ 9,207	\$ 7,513	\$ 3,517	\$ 3,996	53.19%
4101 Board of Directors	14,485	35,307	22,871	11,422	11,449	50.06%
4102 City Administrator	66,570	131,064	117,575	55,828	61,748	52.52%
4204 City Attorney	57,019	102,750	92,250	73,530	18,720	20.29%
4405 Internal Auditor	8,939	30,374	27,443	7,830	19,613	71.47%
<b>Total Policy and Administration Services</b>	<b>150,508</b>	<b>308,701</b>	<b>267,653</b>	<b>152,128</b>	<b>115,525</b>	<b>43.16%</b>
<b>Management Services</b>						
4104 Human Resources	36,539	87,871	86,091	37,163	48,928	56.83%
4105 City Clerk	12,045	33,580	33,217	12,030	21,187	63.78%
4301 Finance	83,885	187,401	175,117	94,589	80,528	45.99%
4306 Purchasing	43,490	94,877	40,961	17,361	23,600	57.62%
4401 Information & Technology Svcs	392,064	923,399	915,058	372,154	542,904	59.33%
5520 Citizens Service	65,807	111,558	119,274	53,827	65,446	54.87%
5520 Citizens Service Credit Cards	-	75,000	-	-	-	-
4501 Sustainability	-	12,693	-	-	-	-
4503 Facilities Maintenance	-	-	68,300	28,312	39,988	58.55%
4407 Communications	8,906	34,449	33,086	15,592	17,494	52.87%
<b>Total Management Services</b>	<b>642,735</b>	<b>1,560,828</b>	<b>1,471,103</b>	<b>631,028</b>	<b>840,074</b>	<b>57.11%</b>
<b>Total Development Services</b>	<b>38,390</b>	<b>93,669</b>	<b>89,197</b>	<b>31,910</b>	<b>57,287</b>	<b>64.23%</b>
<b>Operation Services</b>						
<b>Streets and Traffic Control</b>						
5101 Administration	840,959	968,736	810,204	387,460	422,744	52.18%
5302 Street Construction	720,260	916,787	1,375,616	520,318	855,298	62.18%
5303 Street Drainage	882,606	1,689,102	1,845,743	797,881	1,047,862	56.77%
5304 Street Maintenance	777,629	1,327,373	1,699,087	828,253	870,834	51.25%
5305 Sidewalk Construction	512,823	1,160,982	1,105,254	567,658	537,596	48.64%
5401 Traffic Control	585,469	1,589,216	1,562,668	673,823	888,845	56.88%
5403 Street Lighting	561,372	1,400,000	1,400,000	671,299	728,701	52.05%
<b>Total Streets and Traffic Control</b>	<b>4,881,118</b>	<b>9,052,196</b>	<b>9,798,572</b>	<b>4,446,690</b>	<b>5,351,882</b>	<b>54.62%</b>
<b>Total Parks &amp; Recreation</b>	<b>152,314</b>	<b>415,686</b>	<b>386,169</b>	<b>179,504</b>	<b>206,665</b>	<b>53.52%</b>
<b>Total Operation Services</b>	<b>5,033,432</b>	<b>9,467,882</b>	<b>10,184,741</b>	<b>4,626,194</b>	<b>5,558,546</b>	<b>54.58%</b>
<b>Total</b>	<b>\$ 5,865,065</b>	<b>\$ 11,431,080</b>	<b>\$ 12,012,693</b>	<b>\$ 5,441,260</b>	<b>\$ 6,571,433</b>	<b>54.70%</b>





**Water & Sewer Operating Fund  
Statement of Program Expenditures  
Period Ended June 30, 2025**

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>						
4100 Mayor	\$ 23,765	\$ 62,604	\$ 51,090	\$ 23,914	\$ 27,176	53.19%
4101 Board of Directors	66,993	163,296	105,779	52,828	52,951	50.06%
4102 City Administrator	391,099	770,000	690,755	327,989	362,767	52.52%
4405 Internal Auditor	80,455	273,363	246,987	70,472	176,515	71.47%
<b>Total Policy and Administration Services</b>	<b>562,312</b>	<b>1,269,263</b>	<b>1,094,611</b>	<b>475,203</b>	<b>619,408</b>	<b>56.59%</b>
<b>Management Services</b>						
4104 Human Resources	127,885	307,548	301,317	130,071	171,246	56.83%
4105 City Clerk	55,708	155,309	153,628	55,639	97,989	63.78%
4301 Finance	352,318	787,085	735,490	397,273	338,217	45.99%
4306 Purchasing	134,094	292,536	126,298	53,530	72,768	57.62%
4401 Information & Technology Svcs	1,176,192	2,770,198	2,745,173	1,116,461	1,628,712	59.33%
5520 Citizens Service	987,103	1,673,363	1,789,109	807,412	981,697	54.87%
5520 Citizens Service Credit Cards	-	1,125,000	-	-	-	-
4501 Sustainability	-	190,397	-	-	-	-
4503 Facility Maintenance	-	-	861,612	357,160	504,452	58.55%
4407 Communications	52,321	202,387	194,379	91,604	102,776	52.87%
<b>Total Management Services</b>	<b>2,885,621</b>	<b>7,503,823</b>	<b>6,907,006</b>	<b>3,009,149</b>	<b>3,897,857</b>	<b>56.43%</b>
<b>Development Services</b>						
4103 Engineering	61,424	149,871	142,715	51,056	91,659	64.23%
4106 Planning & Zoning	103,170	217,398	204,045	90,210	113,836	55.79%
<b>Total Development Services</b>	<b>164,593</b>	<b>367,269</b>	<b>346,760</b>	<b>141,266</b>	<b>205,494</b>	<b>59.26%</b>
<b>Operation Services</b>						
5501 Utility Administration	959,790	2,203,655	2,320,700	870,814	1,449,886	62.48%
5521 Business & Finance	774,351	1,550,638	1,486,185	623,495	862,690	58.05%
5522 Communications & Training	317,117	656,322	603,400	267,482	335,918	55.67%
5523 Engineering	1,223,781	2,759,598	2,669,035	996,698	1,672,336	62.66%
5524 Technology	-	661,280	659,563	252,989	406,574	61.64%
5590 Non-Capital Projects	364,120	1,597,500	1,541,563	261,324	1,280,239	83.05%
5656 Water Reclamation	2,840,381	7,336,514	7,776,745	2,869,424	4,907,321	63.10%
5556 Water Treatment	2,876,994	10,033,746	10,220,847	2,896,043	7,324,804	71.67%
5610 Water Line Maintenance	3,195,962	8,638,482	9,452,972	3,552,532	5,900,440	62.42%
5611 Water Reclamation Maintenance	2,026,222	4,390,299	4,455,032	1,985,579	2,469,453	55.43%
5618 Debt Service	9,834,408	19,640,384	19,640,384	8,315,959	11,324,425	57.66%
5625 Environmental Quality	942,209	2,408,433	2,366,658	935,363	1,431,295	60.48%
5626 Fleet, Bldg, Environ Maintenance	1,948,708	5,783,331	5,571,947	1,613,814	3,958,133	71.04%
<b>Total Operation Services</b>	<b>27,304,042</b>	<b>67,660,181</b>	<b>68,765,030</b>	<b>25,441,515</b>	<b>43,323,515</b>	<b>63.00%</b>
<b>Non-Departmental</b>						
2101 Trsf Out to GF for Franchise	50,000	100,000	100,000	50,000	50,000	50.00%
<b>Total Non-Departmental</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50.00%</b>
<b>Total</b>	<b>\$ 30,966,568</b>	<b>\$ 76,900,537</b>	<b>\$ 77,213,408</b>	<b>\$ 29,117,134</b>	<b>\$ 48,096,274</b>	<b>62.29%</b>



# Solid Waste Operating Fund Statement of Program Expenditures Period Ended June 30, 2025

	Prior Year Actual to June 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>						
4100 Mayor	\$ 6,291	\$ 16,572	\$ 13,524	\$ 6,330	\$ 7,194	53.19%
4101 Board of Directors	32,591	79,441	51,460	25,700	25,760	50.06%
4102 City Administrator	166,425	327,660	293,938	139,570	154,369	52.52%
4204 City Attorney	57,019	102,750	92,250	73,530	18,720	20.29%
4405 Internal Auditor	35,758	121,495	109,772	31,321	78,451	71.47%
<b>Total Policy and Administration Services</b>	<b>298,084</b>	<b>647,917</b>	<b>560,944</b>	<b>276,451</b>	<b>284,493</b>	<b>50.72%</b>
<b>Management Services</b>						
4104 Human Resources	54,808	131,806	129,136	55,745	73,391	56.83%
4105 City Clerk	27,101	75,556	74,738	27,068	47,670	63.78%
4301 Finance	125,828	281,102	262,675	141,883	120,792	45.99%
4306 Purchasing	54,363	118,596	51,202	21,701	29,500	57.62%
4401 Information & Technology Svcs	588,096	1,385,099	1,372,586	558,231	814,356	59.33%
5520 Citizens Service	223,743	379,296	405,531	183,013	222,518	54.87%
5520 Citizens Service Credit Cards	-	255,000	-	-	-	-
4501 Sustainability	-	43,157	-	-	-	-
4503 Facilities Maintenance	-	-	131,734	54,607	77,127	58.55%
4407 Communications	22,264	86,122	82,715	38,980	43,734	52.87%
<b>Total Management Services</b>	<b>1,096,203</b>	<b>2,755,733</b>	<b>2,510,317</b>	<b>1,081,228</b>	<b>1,429,089</b>	<b>56.93%</b>
<b>Operation Services - Solid Waste</b>						
6301 Administration	374,688	1,155,268	1,276,411	488,190	788,221	61.75%
6302 Residential Collections	1,421,041	3,663,791	3,516,908	1,547,594	1,969,314	56.00%
6303 Commercial Collections	626,557	1,634,681	1,612,481	741,602	870,879	54.01%
6304 Fleet & Grounds Maintenance	636,417	1,642,201	1,623,327	741,152	882,175	54.34%
6305 Sanitary Landfill	2,028,418	6,107,191	6,134,399	2,286,641	3,847,758	62.72%
6307 Industrial Collections	460,013	1,386,673	1,388,022	564,692	823,330	59.32%
6308 Waste Reduction	83,812	649,507	590,962	167,525	423,437	71.65%
<b>Total Operation Services</b>	<b>5,630,947</b>	<b>16,239,312</b>	<b>16,142,510</b>	<b>6,537,396</b>	<b>9,605,114</b>	<b>59.50%</b>
<b>Non-Departmental</b>						
2104 Trsf Out to Cleanup/Demo Fund	412,500	825,000	825,000	412,500	412,500	50.00%
2104 Trsf Out to San Sinking -Equip	1,997,964	3,310,190	3,310,190	1,655,096	1,655,094	50.00%
2104 Trsf Out to San Sinking - Clos	541,667	897,423	897,423	448,712	448,712	50.00%
2104 Trsf Out to Landfill Cons Fund	765,625	1,268,474	1,268,474	634,237	634,237	50.00%
<b>Total Non-Departmental</b>	<b>3,717,756</b>	<b>6,301,087</b>	<b>6,301,087</b>	<b>3,150,545</b>	<b>3,150,543</b>	<b>50.00%</b>
<b>Total</b>	<b>\$ 10,742,989</b>	<b>\$ 25,944,049</b>	<b>\$ 25,514,859</b>	<b>\$ 11,045,620</b>	<b>\$ 14,469,239</b>	<b>56.71%</b>



**Distribution of Appropriations to Other Funds  
FY25 Actuals**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 70,336	\$ 28,134	\$ 3,517	\$ 23,914	\$ 6,330
4100 Mayor	127,803	127,803	-	-	-
4101 Board of Directors	142,779	39,978	11,422	52,828	25,700
4101 Board of Directors (Salary Increase)	24,921	24,921	-	-	-
4102 City Administrator	697,848	125,613	55,828	327,989	139,570
4201 District Court	823,257	823,257	-	-	-
4202 City Prosecutor	115,656	115,656	-	-	-
4203 Public Defender	46,250	46,250	-	-	-
4204 City Attorney	294,122	147,061	73,530	-	73,530
4205 Rise Court	4,374	4,374	-	-	-
4206 District Court - State Division	27,126	27,126	-	-	-
4207 District Court - DWI Court	20,878	20,878	-	-	-
4405 Internal Auditor	156,605	31,321	7,830	70,472	31,321
<b>Total Policy and Administration</b>					
<b>Services Division</b>	<b>2,551,954</b>	<b>1,562,372</b>	<b>152,128</b>	<b>475,203</b>	<b>276,451</b>
<b>Management Services</b>					
4104 Human Resources	371,631	130,071	37,163	130,071	55,745
4105 City Clerk	150,376	42,105	12,030	55,639	27,068
4301 Finance	945,889	170,260	94,589	397,273	141,883
4306 Purchasing	144,676	43,403	17,361	53,530	21,701
4401 Information & Technology Svcs Ins		-			
4401 Information & Technology Svcs	3,721,537	1,376,969	372,154	1,116,461	558,231
5520 Citizens Service	1,076,549	21,531	53,827	807,412	183,013
5520 Citizens Service CC Fees	279,064	279,064	-	-	-
4501 Sustainability	74,233	74,233	-	-	-
4503 Facilities Maintenance Ins	13,232	13,232	-	-	-
4503 Facilities Maintenance	659,351	155,844	28,312	357,160	54,607
4407 Communication	194,901	35,082	15,592	91,604	38,980
4408 Mobility Coordinator	117,552	117,552	-	-	-
<b>Total Management</b>					
<b>Services Division</b>	<b>7,748,990</b>	<b>2,459,346</b>	<b>631,028</b>	<b>3,009,149</b>	<b>1,081,228</b>
<b>Development Services</b>					
4103 Engineering Ins	13,232	13,232			
4103 Engineering	638,204	12,764	31,910	51,056	-
4106 Planning & Zoning	451,048	293,181	-	90,210	-
4108 Building Safety	565,716	565,716	-	-	-
<b>Total Development</b>					
<b>Services Division</b>	<b>1,668,200</b>	<b>884,893</b>	<b>31,910</b>	<b>141,266</b>	<b>-</b>
<b>Police Services</b>					
4701 Administration	1,453,415	1,453,415	-	-	-
4702 Support Services	1,605,908	1,605,908	-	-	-
4703 Investigations	1,345,349	1,345,349	-	-	-
4704 Patrol	2,980,250	2,980,250	-	-	-
4705 Radio Communications	721,813	721,813	-	-	-
4706 Airport Services	82,287	82,287	-	-	-
4707 Animal Control	779,463	779,463	-	-	-
4708 Communications	796,774	796,774	-	-	-
<b>Total Police Services Division</b>	<b>9,765,259</b>	<b>9,765,259</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>					
4801 Administration, Training, Prevention	645,853	645,853	-	-	-
4802 Suppression	6,983,068	6,983,068	-	-	-
4803 1/8% Sales Tax Operations	-	-	-	-	-
4804 Training	147,428	147,428	-	-	-
<b>Total Fire Services Division</b>	<b>7,776,349</b>	<b>7,776,349</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Streets &amp; Traffic Control</b>					
5101 Administration	387,460	-	387,460	-	-
5302 Street Construction	520,318	-	520,318	-	-
5303 Street Drainage	797,881	-	797,881	-	-
5304 Street Maintenance	828,253	-	828,253	-	-
5305 Sidewalk Construction	567,658	-	567,658	-	-
5401 Traffic Control	673,823	-	673,823	-	-
5402 Signals	-	-	-	-	-
5403 Street Lighting	671,299	-	671,299	-	-
<b>Total Streets and Traffic Control</b>	<b>4,446,690</b>	<b>-</b>	<b>4,446,690</b>	<b>-</b>	<b>-</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds  
FY25 Actuals**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Operation Services</b>					
<b>Water &amp; Sewer</b>					
2101 Water and Sewer	\$ 43,812	\$ -	\$ -	\$ 43,812	\$ -
5501 Utility Administration	827,002	-	-	827,002	-
5520 Citizens Service	-	-	-	-	-
5521 Business & Finance	623,495	-	-	623,495	-
5522 Communications & Training	267,482	-	-	267,482	-
5523 Engineering	996,698	-	-	996,698	-
5524 Technology	252,989	-	-	252,989	-
5590 Non-Capital Projects	261,324	-	-	261,324	-
5656 Water Reclamation	2,869,424	-	-	2,869,424	-
5556 Water Treatment	2,896,043	-	-	2,896,043	-
5610 Water Line Maintenance	3,552,532	-	-	3,552,532	-
5611 Water Reclamation Maintenance	1,985,579	-	-	1,985,579	-
5618 Debt Service	8,315,959	-	-	8,315,959	-
5625 Environmental Quality	935,363	-	-	935,363	-
5626 Fleet, Bldg, Environ Maintenance	1,613,814	-	-	1,613,814	-
<b>Total Water and Sewer</b>	<b>25,441,515</b>	<b>-</b>	<b>-</b>	<b>25,441,515</b>	<b>-</b>
<b>Operation Services</b>					
<b>Parks &amp; Recreation</b>					
6201 Parks Maint (Operating)	1,196,694	1,017,190	179,504	-	-
6201 Parks Maint (Capital Outlay)	-	-	-	-	-
6201 Parks Maint (Ins)	235,081	235,081	-	-	-
6201 Program Expense	14,444	14,444	-	-	-
6202 Oak Cemetery	101,574	101,574	-	-	-
6204 Community Centers	94,126	94,126	-	-	-
6205 Aquatics	55,561	55,561	-	-	-
6206 Riverfront/Downtown Maintenance	425,808	425,808	-	-	-
6207 The Park at West End	-	-	-	-	-
6208 1/8% Sales Tax Operations	-	-	-	-	-
<b>Total Parks and Community Services</b>	<b>2,123,287</b>	<b>1,943,783</b>	<b>179,504</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Sanitation</b>					
2104 Sanitation	44,709	-	-	-	44,709
5520 Citizens Service	-	-	-	-	-
6301 Administration	443,481	-	-	-	443,481
6302 Residential Collections	1,547,594	-	-	-	1,547,594
6303 Commercial Collections	741,602	-	-	-	741,602
6304 Fleet & Grounds Maintenance	741,152	-	-	-	741,152
6305 Sanitary Landfill	2,286,641	-	-	-	2,286,641
6307 Industrial Collections	564,692	-	-	-	564,692
6308 Waste Reduction	167,525	-	-	-	167,525
<b>Total Sanitation</b>	<b>6,537,396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,537,396</b>
<b>Operation Services Division</b>					
<b>Public Transit</b>					
6550 Transit	1,935,958	1,935,958	-	-	-
	1,935,958	1,935,958	-	-	-
<b>Operation Services Division - Health</b>					
6101 Health	96,689	96,689	-	-	-
	96,689	96,689	-	-	-
<b>Operation Services</b>					
<b>Miss Laura's</b>					
1411 Miss Laura's	242,656	242,656	-	-	-
	242,656	242,656	-	-	-
<b>Non-Departmental</b>					
6870 Convention & Visitors Bureau	-	-	-	-	-
6600 Non-Departmental	10,792,174	7,591,630	-	50,000	3,150,545
<b>Total Non-Departmental</b>	<b>10,792,174</b>	<b>7,591,630</b>	<b>-</b>	<b>50,000</b>	<b>3,150,545</b>
<b>Total</b>	<b>\$ 81,127,118</b>	<b>\$ 34,258,934</b>	<b>\$ 5,441,260</b>	<b>\$ 29,117,134</b>	<b>\$ 11,045,620</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds**  
**FY25 As Adopted**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 184,130	\$ 73,652	\$ 9,207	\$ 62,604	\$ 16,572
4100 Mayor	431,500	431,500	-	-	-
4101 Board of Directors	441,340	123,575	35,307	163,296	79,441
4101 Board of Directors (Salary Increase)	51,241	51,241	-	-	-
4102 City Administrator	1,638,298	294,894	131,064	770,000	327,660
4201 District Court	2,088,937	2,088,937	-	-	-
4202 City Prosecutor	267,205	267,205	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	411,000	205,500	102,750	-	102,750
4205 Rise Court	35,700	35,700	-	-	-
4206 District Court - State Division	61,128	61,128	-	-	-
4207 District Court - DWI Court	72,700	72,700	-	-	-
4405 Internal Auditor	607,474	121,495	30,374	273,363	121,495
<b>Total Policy &amp; Admin Services Division</b>	<b>6,383,153</b>	<b>3,920,027</b>	<b>308,701</b>	<b>1,269,263</b>	<b>647,917</b>
<b>Management Services</b>					
4104 Human Resources	878,708	307,548	87,871	307,548	131,806
4105 City Clerk	419,753	117,531	33,580	155,309	75,556
4301 Finance	1,874,013	337,322	187,401	787,085	281,102
4306 Purchasing	790,638	237,191	94,877	292,536	118,596
4401 Information & Technology Svcs	9,233,993	3,416,577	923,399	2,770,198	1,385,099
5520 Citizens Service	2,231,150	44,623	111,558	1,673,363	379,296
5520 Citizens Service cc fee	1,500,000	30,000	75,000	1,125,000	255,000
4501 Sustainability	253,863	5,077	12,693	190,397	43,157
4503 Facilities Maintenance	-	-	-	-	-
4407 Communication	430,611	77,510	34,449	202,387	86,122
4408 Mobility Coordinator	189,916	189,916	-	-	-
<b>Total Management Services Division</b>	<b>17,802,645</b>	<b>4,763,296</b>	<b>1,560,828</b>	<b>7,503,823</b>	<b>2,755,733</b>
<b>Development Services</b>					
4103 Engineering	1,873,387	37,468	93,669	149,871	-
4106 Planning & Zoning	1,086,990	706,544	-	217,398	-
4108 Building Safety	1,407,534	1,407,534	-	-	-
<b>Total Development Services Division</b>	<b>4,367,911</b>	<b>2,151,545</b>	<b>93,669</b>	<b>367,269</b>	<b>-</b>
<b>Police Services</b>					
4701 Administration	3,347,231	3,347,231	-	-	-
4702 Support Services	2,769,913	2,769,913	-	-	-
4703 Investigations	3,193,478	3,193,478	-	-	-
4704 Patrol	6,654,915	6,654,915	-	-	-
4705 Radio Communications	1,774,898	1,774,898	-	-	-
4706 Airport Services	266,782	266,782	-	-	-
4707 Animal Control	1,645,803	1,645,803	-	-	-
4708 Communications	2,051,326	2,051,326	-	-	-
11076900 Police Grant	-	-	-	-	-
6920 Parking Enforcement	-	-	-	-	-
<b>Total Police Services Division</b>	<b>21,704,346</b>	<b>21,704,346</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>					
4801 Administration, Training, Prevention	1,447,906	1,447,906	-	-	-
4802 Suppression	13,140,997	13,140,997	-	-	-
4803 1/8% Sales Tax Operations	-	-	-	-	-
4804 Training	393,024	393,024	-	-	-
<b>Total Fire Services Division</b>	<b>14,981,927</b>	<b>14,981,927</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Streets &amp; Traffic Control</b>					
5101 Administration	968,736	-	968,736	-	-
5302 Street Construction	916,787	-	916,787	-	-
5303 Street Drainage	1,689,102	-	1,689,102	-	-
5304 Street Maintenance	1,327,373	-	1,327,373	-	-
5305 Sidewalk Construction	1,160,982	-	1,160,982	-	-
5401 Traffic Control	1,589,216	-	1,589,216	-	-
5402 Signals	-	-	-	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
<b>Total Streets and Traffic Control</b>	<b>9,052,196</b>	<b>-</b>	<b>9,052,196</b>	<b>-</b>	<b>-</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds



**Distribution of Appropriations to Other Funds**  
**FY25 As Adopted**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Operation Services</b>					
<b>Water &amp; Sewer</b>					
5501 Utility Administration	\$ 2,203,655	\$ -	\$ -	\$ 2,203,655	\$ -
5520 Citizens Service	-	-	-	-	-
5521 Business & Finance	1,550,638	-	-	1,550,638	-
5522 Communications & Training	656,322	-	-	656,322	-
5523 Engineering	2,759,598	-	-	2,759,598	-
5524 Technology	661,280	-	-	661,280	-
5590 Non-Capital Projects	1,597,500	-	-	1,597,500	-
5656 Water Reclamation	7,336,514	-	-	7,336,514	-
5556 Water Treatment	10,033,746	-	-	10,033,746	-
5610 Water Line Maintenance	8,638,482	-	-	8,638,482	-
5611 Water Reclamation Maintenance	4,390,299	-	-	4,390,299	-
5618 Debt Service	19,640,384	-	-	19,640,384	-
5625 Environmental Quality	2,408,433	-	-	2,408,433	-
5626 Fleet, Bldg, Environ Maintenance	5,783,331	-	-	5,783,331	-
<b>Total Water and Sewer</b>	<b>67,660,181</b>	<b>-</b>	<b>-</b>	<b>67,660,181</b>	<b>-</b>
<b>Operation Services</b>					
<b>Parks &amp; Recreation</b>					
6201 Parks Maint (Operating)	2,771,240	2,355,554	415,686	-	-
6201 Parks Maint (Capital Outlay)	-	-	-	-	-
6202 Oak Cemetery	227,531	227,531	-	-	-
6201 Parks Maint Program Exp	40,000	40,000	-	-	-
6204 Community Centers	249,172	249,172	-	-	-
6205 Aquatics	221,873	221,873	-	-	-
6206 Riverfront/Downtown Maintenance	621,167	621,167	-	-	-
6207 The Park at West End	-	-	-	-	-
6208 1/8% Sales Tax Operations	-	-	-	-	-
<b>Total Parks and Community Services</b>	<b>4,130,983</b>	<b>3,715,297</b>	<b>415,686</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Solid Waste</b>					
5520 Citizens Service	-	-	-	-	-
6301 Administration	1,155,268	-	-	-	1,155,268
6302 Residential Collections	3,663,791	-	-	-	3,663,791
6303 Commercial Collections	1,634,681	-	-	-	1,634,681
6304 Fleet & Grounds Maintenance	1,642,201	-	-	-	1,642,201
6305 Sanitary Landfill	6,107,191	-	-	-	6,107,191
6307 Industrial Collections	1,386,673	-	-	-	1,386,673
6308 Waste Reduction	649,507	-	-	-	649,507
<b>Total Solid Waste</b>	<b>16,239,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,239,312</b>
<b>Operation Services Division</b>					
<b>Public Transit</b>					
6550 Transit	4,718,427	4,718,427	-	-	-
ions	4,718,427	4,718,427	-	-	-
<b>Operation Services Division - Health</b>					
6101 Health	244,840	244,840	-	-	-
ions	244,840	244,840	-	-	-
<b>Non-Departmental</b>					
6870 Convention & Visitors Bureau	-	-	-	-	-
6600 Non-Departmental	12,030,627	5,629,540	-	100,000	6,301,087
<b>Total Non-Departmental</b>	<b>12,030,627</b>	<b>5,629,540</b>	<b>-</b>	<b>100,000</b>	<b>6,301,087</b>
<b>Total</b>	<b>\$ 179,316,547</b>	<b>\$ 61,829,245</b>	<b>\$ 11,431,080</b>	<b>\$ 76,900,536</b>	<b>\$ 25,944,049</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds  
FY25 As Amended**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 150,265	\$ 60,106	\$ 7,513	\$ 51,090	\$ 13,524
4100 Mayor	226,000	226,000	-	-	-
4101 Board of Directors	285,890	80,049	22,871	105,779	51,460
4101 Board of Directors (Salary Increase)	51,241	51,241	-	-	-
4102 City Administrator	1,469,692	264,545	117,575	690,755	293,938
4201 District Court	2,106,049	2,106,049	-	-	-
4202 City Prosecutor	268,929	268,929	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	369,000	184,500	92,250	-	92,250
4205 Rise Court	20,200	20,200	-	-	-
4206 District Court - State Division	62,391	62,391	-	-	-
4207 District Court - DWI Court	55,700	55,700	-	-	-
4405 Internal Auditor	548,860	109,772	27,443	246,987	109,772
<b>Total Policy and Administration</b>					
<b>Services Division</b>	<b>5,706,717</b>	<b>3,581,982</b>	<b>267,653</b>	<b>1,094,611</b>	<b>560,944</b>
<b>Management Services</b>					
4104 Human Resources	860,906	301,317	86,091	301,317	129,136
4105 City Clerk	415,211	116,259	33,217	153,628	74,738
4301 Finance	1,751,168	315,210	175,117	735,490	262,675
4306 Purchasing	341,345	102,404	40,961	126,298	51,202
4401 Information & Technology Svcs Ins		-			
4401 Information & Technology Svcs	9,150,576	3,385,713	915,058	2,745,173	1,372,586
5520 Citizens Service	2,385,479	47,710	119,274	1,789,109	405,531
5520 Citizens Service CC Fees	228,000	228,000	-	-	-
4501 Sustainability	1,668,577	1,668,577	-	-	-
4503 Facilities Maintenance Ins	13,232	13,232			
4503 Facilities Maintenance	1,590,619	375,958	68,300	861,612	131,734
4407 Communication	413,573	74,443	33,086	194,379	82,715
4408 Mobility Coordinator	196,886	196,886	-	-	-
<b>Total Management</b>					
<b>Services Division</b>	<b>19,015,570</b>	<b>6,825,708</b>	<b>1,471,103</b>	<b>6,907,006</b>	<b>2,510,317</b>
<b>Development Services</b>					
4103 Engineering Ins	13,232	13,232			
4103 Engineering	1,783,941	35,679	89,197	142,715	-
4106 Planning & Zoning	1,020,226	663,147	-	204,045	-
4108 Building Safety	1,374,577	1,374,577	-	-	-
<b>Total Development</b>					
<b>Services Division</b>	<b>4,191,975</b>	<b>2,086,634</b>	<b>89,197</b>	<b>346,760</b>	<b>-</b>
<b>Police Services</b>					
4701 Administration	3,414,647	3,414,647	-	-	-
4702 Support Services	3,387,683	3,387,683	-	-	-
4703 Investigations	3,230,265	3,230,265	-	-	-
4704 Patrol	7,122,962	7,122,962	-	-	-
4705 Radio Communications	1,835,739	1,835,739	-	-	-
4706 Airport Services	266,782	266,782	-	-	-
4707 Animal Control	1,653,764	1,653,764	-	-	-
4708 Communications	2,084,685	2,084,685	-	-	-
<b>Total Police Services Division</b>	<b>22,996,526</b>	<b>22,996,526</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>					
4801 Administration, Training, Prevention	1,496,773	1,496,773	-	-	-
4802 Suppression	14,250,241	14,250,241	-	-	-
4803 1/8% Sales Tax Operations	-	-	-	-	-
4804 Training	400,159	400,159	-	-	-
<b>Total Fire Services Division</b>	<b>16,147,173</b>	<b>16,147,173</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Streets &amp; Traffic Control</b>					
5101 Administration	810,204	-	810,204	-	-
5302 Street Construction	1,375,616	-	1,375,616	-	-
5303 Street Drainage	1,845,743	-	1,845,743	-	-
5304 Street Maintenance	1,699,087	-	1,699,087	-	-
5305 Sidewalk Construction	1,105,254	-	1,105,254	-	-
5401 Traffic Control	1,562,668	-	1,562,668	-	-
5402 Signals	-	-	-	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
<b>Total Streets and Traffic Control</b>	<b>9,798,572</b>	<b>-</b>	<b>9,798,572</b>	<b>-</b>	<b>-</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds  
FY25 As Amended**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Operation Services</b>					
<b>Water &amp; Sewer</b>					
2101 Water and Sewer	\$ 118,193	\$ -	\$ -	\$ 118,193	\$ -
5501 Utility Administration	2,202,507	-	-	2,202,507	-
5520 Citizens Service	-	-	-	-	-
5521 Business & Finance	1,486,185	-	-	1,486,185	-
5522 Communications & Training	603,400	-	-	603,400	-
5523 Engineering	2,669,035	-	-	2,669,035	-
5524 Technology	659,563	-	-	659,563	-
5590 Non-Capital Projects	1,541,563	-	-	1,541,563	-
5656 Water Reclamation	7,776,745	-	-	7,776,745	-
5556 Water Treatment	10,220,847	-	-	10,220,847	-
5610 Water Line Maintenance	9,452,972	-	-	9,452,972	-
5611 Water Reclamation Maintenance	4,455,032	-	-	4,455,032	-
5618 Debt Service	19,640,384	-	-	19,640,384	-
5625 Environmental Quality	2,366,658	-	-	2,366,658	-
5626 Fleet, Bldg, Environ Maintenance	5,571,947	-	-	5,571,947	-
<b>Total Water and Sewer</b>	<b>68,765,030</b>	<b>-</b>	<b>-</b>	<b>68,765,030</b>	<b>-</b>
<b>Operation Services</b>					
<b>Parks &amp; Recreation</b>					
6201 Parks Maint (Operating)	2,574,459	2,188,290	386,169	-	-
6201 Parks Maint (Capital)	-	-	-	-	-
6201 Parks Maint (Ins)	235,081	235,081	-	-	-
6201 Program Expense	40,000	40,000	-	-	-
6202 Oak Cemetery	389,217	389,217	-	-	-
6204 Community Centers	226,650	226,650	-	-	-
6205 Aquatics	221,576	221,576	-	-	-
6206 Riverfront/Downtown Maintenance	844,391	844,391	-	-	-
6207 The Park at West End	-	-	-	-	-
6208 1/8% Sales Tax Operations	-	-	-	-	-
<b>Total Parks and Community Services</b>	<b>4,531,373</b>	<b>4,145,205</b>	<b>386,169</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Sanitation</b>					
2104 Sanitation	-	-	-	-	-
5520 Citizens Service	-	-	-	-	-
6301 Administration	1,276,411	-	-	-	1,276,411
6302 Residential Collections	3,516,908	-	-	-	3,516,908
6303 Commercial Collections	1,612,481	-	-	-	1,612,481
6304 Fleet & Grounds Maintenance	1,623,327	-	-	-	1,623,327
6305 Sanitary Landfill	6,134,399	-	-	-	6,134,399
6307 Industrial Collections	1,388,022	-	-	-	1,388,022
6308 Waste Reduction	590,962	-	-	-	590,962
<b>Total Sanitation</b>	<b>16,142,510</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,142,510</b>
<b>Operation Services Division</b>					
<b>Public Transit</b>					
6550 Transit	7,958,651	7,958,651	-	-	-
ions	7,958,651	7,958,651	-	-	-
<b>Operation Services Division - Health</b>					
6101 Health	244,969	244,969	-	-	-
ions	244,969	244,969	0	0	0
<b>Operation Services</b>					
<b>Miss Laura's</b>					
1411 Miss Laura's	674,655	674,655	-	-	-
ions	674,655	674,655	0	0	0
<b>Non-Departmental</b>					
6870 Convention & Visitors Bureau	-	-	-	-	-
6600 Non-Departmental	20,145,153	13,744,066	-	100,000	6,301,087
<b>Total Non-Departmental</b>	<b>20,145,153</b>	<b>13,744,066</b>	<b>-</b>	<b>100,000</b>	<b>6,301,087</b>
<b>Total</b>	<b>\$ 196,318,875</b>	<b>\$ 78,405,570</b>	<b>\$ 12,012,693</b>	<b>\$ 77,213,408</b>	<b>\$ 25,514,859</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds**  
**FY24 Actuals**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 69,897	\$ 27,959	\$ 3,495	\$ 23,765	\$ 6,291
4100 Mayor	226,330	226,330	-	-	-
4101 Board of Directors	181,062	50,697	14,485	66,993	32,591
4101 Board of Directors (Salary Increase)	25,271	25,271	-	-	-
4102 City Administrator	832,125	149,783	66,570	391,099	166,425
4201 District Court	693,860	693,860	-	-	-
4202 City Prosecutor	104,018	104,018	-	-	-
4203 Public Defender	46,250	46,250	-	-	-
4204 City Attorney	228,076	114,038	57,019	-	57,019
4205 Rise Court	1,911	1,911	-	-	-
4206 District Court - State Division	22,270	22,270	-	-	-
4207 District Court - DWI Court	18,702	18,702	-	-	-
4405 Internal Auditor	178,788	35,758	8,939	80,455	35,758
<b>Total Policy &amp; Admin Services Division</b>	<b>2,628,560</b>	<b>1,516,846</b>	<b>150,508</b>	<b>562,312</b>	<b>298,084</b>
<b>Management Services</b>					
4104 Human Resources	365,386	127,885	36,539	127,885	54,808
4105 City Clerk	150,561	42,157	12,045	55,708	27,101
4301 Finance	838,853	150,994	83,885	352,318	125,828
4306 Purchasing	362,417	108,725	43,490	134,094	54,363
4401 Information & Technology Svcs Ins	-	-	-	-	-
4401 Information & Technology Svcs	3,920,640	1,450,637	392,064	1,176,192	588,096
4407 Communication	111,322	20,038	8,906	52,321	22,264
4408 Mobility Coordinator	202,353	202,353	-	-	-
5520 Citizens Service	1,316,137	26,323	65,807	987,103	223,743
<b>Total Management Services Division</b>	<b>7,267,669</b>	<b>2,129,111</b>	<b>642,735</b>	<b>2,885,621</b>	<b>1,096,203</b>
<b>Development Services</b>					
4103 Engineering	767,794	15,356	38,390	61,424	-
4106 Planning & Zoning	515,850	335,302	-	103,170	-
4108 Building Safety	618,691	618,691	-	-	-
<b>Total Development Services Division</b>	<b>1,902,335</b>	<b>969,350</b>	<b>38,390</b>	<b>164,593</b>	<b>-</b>
<b>Police Services</b>					
4701 Administration	2,392,880	2,392,880	-	-	-
4702 Support Services	993,665	993,665	-	-	-
4703 Investigations	1,358,563	1,358,563	-	-	-
4704 Patrol	3,024,284	3,024,284	-	-	-
4705 Radio Communications	554,668	554,668	-	-	-
4706 Airport Services	126,230	126,230	-	-	-
4707 Animal Control	643,305	643,305	-	-	-
4708 Communications	734,359	734,359	-	-	-
<b>Total Police Services Division</b>	<b>9,827,952</b>	<b>9,827,952</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>					
4801 Administration, Training, Prevention	747,590	747,590	-	-	-
4802 Suppression	6,337,895	6,337,895	-	-	-
4804 Training	133,010	133,010	-	-	-
<b>Total Fire Services Division</b>	<b>7,218,495</b>	<b>7,218,495</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Streets &amp; Traffic Control</b>					
5101 Administration	840,959	-	840,959	-	-
5302 Street Construction	720,260	-	720,260	-	-
5303 Street Drainage	882,606	-	882,606	-	-
5304 Street Maintenance	777,629	-	777,629	-	-
5305 Sidewalk Construction	512,823	-	512,823	-	-
5401 Traffic Control	585,469	-	585,469	-	-
5402 Signals	-	-	-	-	-
5403 Street Lighting	561,372	-	561,372	-	-
<b>Total Streets and Traffic Control</b>	<b>4,881,118</b>	<b>-</b>	<b>4,881,118</b>	<b>-</b>	<b>-</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds

**Distribution of Appropriations to Other Funds**  
**FY24 Actuals**

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
<b>Operation Services</b>					
<b>Water &amp; Sewer</b>					
2101 Water and Sewer	\$ (86,444)	\$ -	\$ -	\$ (86,444)	\$ -
5501 Utility Administration	1,046,234	-	-	1,046,234	-
5520 Citizens Service	-	-	-	-	-
5521 Business & Finance	774,351	-	-	774,351	-
5522 Communications & Training	317,117	-	-	317,117	-
5523 Engineering	1,223,781	-	-	1,223,781	-
5523 Technology	-	-	-	-	-
5590 Non-Capital Projects	364,120	-	-	364,120	-
5656 Water Reclamation	2,840,381	-	-	2,840,381	-
5556 Water Treatment	2,876,994	-	-	2,876,994	-
5610 Water Line Maintenance	3,195,962	-	-	3,195,962	-
5611 Water Reclamation Maintenance	2,026,222	-	-	2,026,222	-
5618 Debt Service	9,834,408	-	-	9,834,408	-
5625 Environmental Quality	942,209	-	-	942,209	-
5626 Fleet, Bldg, Environ Maintenance	1,948,708	-	-	1,948,708	-
<b>Total Water and Sewer</b>	<b>27,304,042</b>	<b>-</b>	<b>-</b>	<b>27,304,042</b>	<b>-</b>
<b>Operation Services</b>					
<b>Parks &amp; Recreation</b>					
6201 Parks Maint (Operating)	1,015,424	863,110	152,314	-	-
6201 Parks Maint (Capital Outlay)	100,751	100,751	-	-	-
6201 Parks Maint (Ins)	-	-	-	-	-
6201 Program Expense	11,534	11,534	-	-	-
6202 Oak Cemetery	77,005	77,005	-	-	-
6204 Community Centers	69,841	69,841	-	-	-
6205 Aquatics	583,424	583,424	-	-	-
6206 Riverfront/Downtown Maintenance	517,633	517,633	-	-	-
6207 The Park at West End	-	-	-	-	-
6208 1/8% Sales Tax Operations	-	-	-	-	-
<b>Total Parks and Community Services</b>	<b>2,375,612</b>	<b>2,223,298</b>	<b>152,314</b>	<b>-</b>	<b>-</b>
<b>Operation Services</b>					
<b>Solid Waste</b>					
2104 Solid Wasate	87,405	87,405	-	-	-
6301 Administration	374,688	-	-	-	374,688
6302 Residential Collections	1,421,041	-	-	-	1,421,041
6303 Commercial Collections	626,557	-	-	-	626,557
6304 Fleet & Grounds Maintenance	636,417	-	-	-	636,417
6305 Sanitary Landfill	2,028,418	-	-	-	2,028,418
6307 Industrial Collections	460,013	-	-	-	460,013
6308 Waste Reduction	83,812	-	-	-	83,812
<b>Total Solid Waste</b>	<b>5,718,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,630,947</b>
<b>Operation Services Division</b>					
<b>Public Transit</b>					
6550 Transit	1,411,202	1,411,202	-	-	-
<b>Operation Services Division - Health</b>					
6101 Health	96,695	96,695	-	-	-
<b>Non-Departmental</b>					
6870 Convention & Visitors Bureau	-	-	-	-	-
6600 Non-Departmental	6,677,234	2,909,479	-	50,000	3,717,756
<b>Total Non-Departmental</b>	<b>6,677,234</b>	<b>2,909,479</b>	<b>-</b>	<b>50,000</b>	<b>3,717,756</b>
<b>Total</b>	<b>\$ 77,309,265</b>	<b>\$ 28,302,428</b>	<b>\$ 5,865,065</b>	<b>\$ 30,966,568</b>	<b>\$ 10,742,989</b>

Note\* - Variance in totals is due to allocation to funds other than the four budgeted operating funds



**Treasury Report**  
**June 30, 2025**

<b>Pooled Cash Bank Accounts</b>	<b>Interest Rate</b>	<b>Bank Balance</b>
Savings	3.83%	\$ 160,494,043
Operating	3.83%	14,138,338
Accounts payable	3.83%	4,052,602
Payroll	3.83%	602,532
		<u>179,287,516</u>
<b>Pooled Investment Account</b>	<b>Current Yield</b>	<b>Fair Value</b>
Ddm Reich & Tang FDIC Fund	4.00%	143,025
US Treasury Bill 08/14/25	4.20%	17,162,123
		<u>17,305,148</u>
<b>Total Pooled Cash and Investments</b>		<u>\$ 196,592,664</u>
<b>Restricted Bank Accounts</b>		<b>Bank Balance</b>
Community Development Block Grant		\$ 18,706
Home Investment Trust Fund Fund		63,625
Smilies		12,263
		<u>\$ 94,594</u>
<b>Escrow Investment Account</b>		<b>Fair Value</b>
SEP Line Replacement Escrow		<u>\$ 263,892</u>
<b>Bond Trust Accounts</b>		<b>Fair Value</b>
Series 2015 Bond Fund		\$ 1,175,666
Series 2015 Debt Service Reserve		2,790,599
Series 2016 Bond Fund		3,559,126
Series 2018 Bond Fund		5,680,278
Series 2018 Construction Fund		20,025,250
		<u>\$ 33,230,919</u>
<b>Solid Waste Landfill Sinking and Constructions Fund</b>		<b>Fair Value</b>
Investments pledged as collateral for ADEQ Line of Credit		<u>\$ 10,715,183</u>





## MEMORANDUM

**TO:** Honorable Mayor & Members of the Board of Directors  
**FROM:** Jeff Dingman, Acting City Administrator  
**DATE:** July 24, 2025  
**SUBJECT:** 2023-24 Strategic Goals - update

### **SUMMARY**

A memo summarizing activities related to the Strategic Goals adopted by the Board of Directors in December, 2023 is attached in preparation for discussion on the topic at the July 29 study session.

Following this discussion, the Board will need to set Strategic Goals for 2026 that staff can use as guidance for assembling the FY2026 budget proposal. The Board may wish to add, delete or modify any of the Strategic Goals for moving forward, being mindful that no more than five or six such goals should be identified for a specific budget year. If Tuesday evening does not provide enough time for a full discussion, the Board may wish to consider scheduling a day to dedicate to a facilitated Strategic Planning session, using a facilitator to guide discussion and identify strategic objectives to narrow down into specific goals. This was last done in September 2023.

Please contact me if you have questions about the attachment ahead of Tuesday's discussion.

### **ATTACHMENTS**

1. [R-215-23.pdf](#)
2. [20250724 Memo - 2023-24 Strategic Goals update.pdf](#)

RESOLUTION NO. R-215-23A RESOLUTION APPROVING THE 2023-2024 STRATEGIC GOALS FOR  
THE CITY OF FORT SMITH

WHEREAS, the Mayor and Board of Directors met at the Bonneville House on September 29, 2023, to discuss and plan the goals to be achieved in 2024 and beyond; and

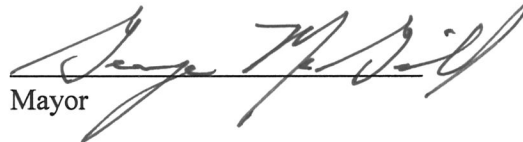
WHEREAS, the workshop was facilitated successfully by Kendall Ross from the University of Arkansas – Fort Smith Center for Economic Development; and

WHEREAS, the Administration will work on these goals and report to the Board of Directors regarding the implementation of the goals on a quarterly basis.

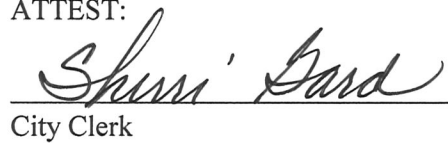
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, THAT:

The Board of Directors of the City of Fort Smith hereby approves the 2023 – 2024 goals from the September 29, 2023, Strategic Workshop.

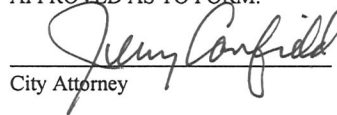
This Resolution adopted this 5<sup>th</sup> day of December 2023.

  
Mayor

ATTEST:

  
City Clerk

APPROVED AS TO FORM:

  
City Attorney

**2023 – 2024 Strategic Goals**  
**City of Fort Smith**  
**September 29, 2023**

- Goal 1:** Reduce neighborhood blight by providing more resources for demolition and code enforcement. Examine the use of a grid-based code enforcement program.
- Goal 2:** Using public/private partnerships, philanthropy, and the City's strong fiscal condition to reduce the threat of homelessness by supporting the transition of Next Step to their new location and by implementing policies to help grow affordable housing.
- Goal 3:** Strengthen relationships with federal and state agencies to reduce effects of the consent decree with a focus on having the Mayor, Board of Directors, and City Administration to meet with the City's Congressional Delegation, Federal departments, and State Leadership to reduce the burden of the consent decree while maximizing the Foreign Military Sales project, etc. Additional time for the consent decree is requested.
- Goal 4:** Mitigate the rise of inflation and impact on our city services by prioritizing the needs of City government versus the wants of City government.
- Goal 5:** Hire assistant to the Deputy City Administrator to assist with the work of the City Administrator, to free the City Administrator the time to focus on the Foreign Military Sales, economic development, blight, and the regional airport, with regular reports to the Board of Directors.
- Goal 6:** Increase water supply and pressure by preparing a plan to ensure uniform supply and pressure throughout the City and develop a financial plan to fund it.

# Memo



To: Mayor & Board of Directors  
From: Jeff Dingman, Acting City Administrator  
Date: 7/24/2025  
Re: 2023-24 Strategic Goals – Update

The Board of Directors passed Resolution No. R-215-23, adopting Strategic Goals for 2023–2024. The following brief updates on each of the six goals are provided in advance of the strategic goals discussion scheduled for July 29.

Strategic goal setting is a method of aligning the City's public service priorities with available resources to support and implement a long-term vision for the community.

**Goal 1:** Reduce neighborhood blight by providing more resources for demolition and code enforcement. Examine the use of a grid-based code enforcement program.

R: In 2024, increased funding to the demolition/cleanup fund enhanced the city's ability to address nuisance properties and demolish dilapidated structures. Neighborhood Services adopted a more proactive approach, resulting in greater visibility and action in both demolition and code enforcement. As enforcement visibility improved, abatement actions decreased indicating growing public compliance. Increased issuance of pre-citation tickets for *Failure to Care for Premises* led to higher compliance rates and reduced need for district court involvement. As areas receiving directed enforcement action start to achieve compliance, the department move to other areas where directed enforcement is needed, and this process will continue through 2025 and 2026. The following information was provided by the department to demonstrate these results:

## 2023-2024 Year End Totals

Category	2023 Yr End	2024 Yr End	Percentage +/-
<b>Environmental</b>			
Property Inspections	10,912	12,748	17% Increase
Warnings Issued	10,503	12,511	19% Increase
Follow-Up Inspections	11,878	13,369	13% Increase
Contractor Abatement	635	574	-9% Decrease
<b>Property Maintenance - Structures</b>			
New Cases	273	280	3% Increase
Housing Court Hearings	303	301	No Change
Structures deemed compliant	188	186	No Change
<b>Environmental Court</b>			
Court Cases/Reviews	433	409	-5% Decrease
Court Fines/Fees/Warrants	\$48,610.00	\$46,485.00	-4% Decrease
Court Compliance Cases	75	62	-17% Decrease

### 2024 Blighted Structure Target Areas (Grid Base Model)

Target Area	# Structures	Non-Compliant	Compliant
Target Area #1	25	4 open cases	21 Resolved
Target Area #2	52	5 open cases	47 Resolved
Target Area #3	25	3 Open cases	22 Resolved
<b>Totals:</b>	<b>102</b>	<b>12</b>	<b>90</b>

**Goal 2:** Using public/private partnerships, philanthropy, and the City's strong fiscal condition to reduce the threat of homelessness by supporting the transition of Next Step to their new location and by implementing policies to help grow affordable housing.

- R: The department collaborated with Next Step, Hope Campus, and railroad companies to dismantle homeless encampments, particularly those obstructing planned facility developments.

Since 2023, Neighborhood Services has seen increases in homeless activity in Fort Smith. The department has worked with and assisted Next Step, Hope Campus, and the railroad companies that operate in the city and assisted Next Step in the removal of an encampment on the site of their future facility. Pop-up encampments around the Hope Campus are frequently deterred, but the department works with railroads to clear the encampments that spring up on their properties. Also, the department experienced an increase in vacant structure squatting. Once the squatting is identified, immediate action is taken to clear and secure the structures.

### Encampment/Squatting

Year	Encampment/Squatting #Cases	Compliance
2023	26	All encampments cleared by owner or abatement
2024	29	All encampments cleared by owner or abatement
2025	40	35 cleared and actively working 5 areas at this time

The Police Department transitioned oversight of the Downtown Ambassador program from Patrol to Community Relations, improving engagement and coordination. In partnership with CBID, one Ambassador position was converted to a law enforcement officer role for 2025 to enhance downtown security. This effort continues with the support of the bicycle patrol downtown as a means of keeping homeless off of private property.

As of Spring 2025, Next Step Homeless Services completed project design and received four construction bids. Community Development has committed over \$1.6 million in grant funds to the project. Construction plans have been submitted for review. However, additional fundraising is needed before awarding a contract or breaking ground.

**Goal 3:** Strengthen relationships with federal and state agencies to reduce effects of the consent decree with a focus on having the Mayor, Board of Directors, and City Administration to meet with the City's Congressional Delegation, federal departments, and State Leadership to reduce the burden of the consent decree while maximizing the Foreign Military Sales project, etc. Additional time for the consent decree is requested.

- R: Federal & State Coordination. The governing body and staff took to heart the Congressional delegations advice to strengthen the city's relationships with the state's enforcement arm for the Consent Decree, the ADEQ, as well as our other government partners. We have refined a collaborative approach and gotten past adversarial positions. Improved communications and project planning have helped improve those relationships.

In April 2023 a delegation from Fort Smith met face-to-face with DOJ, EPA, and the State of Arkansas in Dallas. This meeting was the first face-to-face meeting between all parties involved since Covid began. This meeting and several virtual meetings during 2023 helped to move the negotiations forward, whereas before, they had stalled.

The Mayor and Administrator participated in the Fort Smith Regional Chamber of Commerce's Annual D.C. Fly-in in April of 2024 and 2025. In 2025, both the Foreign Military Sales project and the ongoing challenges of the Consent Decree were mentioned as issues of local importance. The city's own fly-in effort to Washington D.C. is scheduled September 30 – October 3 to visit with Congressional delegates and federal agencies about Fort Smith.

Consent Decree progress. 2024 saw significant improvement with state and federal agencies as we saw the most movement so far toward an actual the modification of the Consent Decree's timeline. The city's submittal of a 10-year financing & project plan to the Department of Justice for feedback in the fall of 2024 was met with a favorable response by DOJ & EPA. Of course, the 10-year plan required pulling more sanitary sewer projects forward, and that meant having more project dollars available earlier in the 10 years than later. The city's proposed plan included implementing 3.5% sanitary sewer rate increases from 2025-30 combined with city voter approval to issue Sales and Use Tax bonds for sanitary sewer/Consent Decree projects and reallocating portions of the local SUT proceeds to finance the bonds is critical to getting a favorable response on time extension/modification of the Consent Decree.

Since the successful May election, we have awaited a revised redline version of the Consent Decree document for review by consent decree counsel and staff. We anticipate that this revised document will include an extended compliance period by adding at least ten years, perhaps twelve, with a new proposed end date of either January 2037 or 2039. It should also incorporate and recognize our proposed financial plan and incorporate the proposed project work plan into the extended period for compliance. It should also address issues such as stipulated penalties, meaning if we are progressing with projects then we should be able to put all available dollars into projects and not into paying penalties. We anticipate this revised document will be ready for final review sometime in August.

Staffing and Grant Efforts. A Grants & Government Relations Manager was added to the staff. Chris Hoover was hired in October 2023 with a primary objective of mining the various resources for potential grants and matching them up with appropriate departments for review and application. Mr. Hoover does also facilitate a number of grant applications himself, as well as works with the Grants Administrator in the Finance Department to facilitate various grants in progress and ensure that reporting is done appropriately. In addition, Mr. Hoover reviews legislative activity on the state and federal level, relaying information to Administration and the Board as appropriate, and also consistently monitors avenues for the city to find, foster, build and maintain relationships with federal and state elected/appointed officials to the benefit of the City of Fort Smith and its various programs.

Upcoming objectives/milestones. In addition, the Board of Directors on April 1, 2025 passed a resolution to invite several dignitaries with potential influence on the Consent Decree to the City, including Vice-President J.D. Vance, Attorney General Pam Bondi, EPA Administrator, Lee



Zeldin, Governor Sarah Huckabee Sanders, and EPA Region 6 Administrator Scott Mason. A contingent of city representatives visited Region 6 Administrator Mason for an in-person meeting in June.

Communication between the State and Fort Smith was completely open and several calls and meetings were held to work on proposed technical challenges and provide additional information between the City, State, and DOJ and EPA. The City continued to strengthen its relationship with the State of Arkansas and work with the State in areas of both Clean Water Act and Consent Decree Compliance.

**Goal 4:** Mitigate the rise of inflation and impact on our city services by prioritizing the needs of City government versus the wants of City government.

R: The city has seen inflation impact both operating budgets and capital projects with the increase in cost related to goods, services and materials. Recent discussions regarding financial position and budget cuts further demonstrate the status of this particular goal. The budget process that produced the city's FY2025 budget resulted in a budget with a General Fund deficit of over \$5.7 million, and as we've recently discussed did not include many of the "new needs" requested by departments. Strong budget discipline will be required in order to navigate the needs of 2025 and develop a budget for 2026 that meets the operational needs of the departments, specifically those in the General Fund. A recent example is the need for service trucks in the Parks Department, where the department requested the equipment as a "new need", but it was not included in the adopted budget for lack of available funds.

On May 5, 2025, the Board of Directors adopted an ordinance reducing the city's operating budget by \$4.2 million.

**Goal 5:** Hire assistant to the Deputy City Administrator to assist with the work of the City Administrator, to free the City Administrator the time to focus on the Foreign Military Sales, economic development, blight, and the regional airport, with regular reports to the Board of Directors.

R: This goal changed somewhat from the original concept in 2024 but resulted in the addition of a second Deputy City Administrator and the redistribution of duties among the administrator and the two deputy administrators.

This goal looks different in our current environment. The current formal structure is still to operate with the administrator and two deputy city administrators. As requested by the Board, Administration is developing a plan to restructure how the direct reports are distributed among the administrative personnel and will have something to share with you soon. Regardless of how Administration is configured, key elements of change going forward may impact how field work for public works activities is planned and managed, and how the city approaches engineering services.

Through any evaluation of potential change, we must be mindful of the status of ongoing Consent Decree discussions in the next few months. Any big change to organizational structure could cause concern with DOJ/EPA, resulting in unnecessary setback.

**Goal 6:** Increase water supply and pressure by preparing a plan to ensure uniform supply and pressure throughout the City and develop a financial plan to fund it.

R: Effort to plan and fund the replacement of the aged water transmission line from Lake Fort Smith to the city has continued. The Board recently requested a study session for a comprehensive update on the status of this plan, which will be scheduled soon.

The proposed plan for water rate adjustments originally (in fall 2023) included a rate increase to fund increases in operational costs, but a second suggested increase to fund debt service on bonds for improvements was deferred. The city continues to look for funding outside of water rate increases to fund both the 48-inch transmission line and the upgrade to the Lake Fort Smith water treatment plant. The city was provided with \$12 million in congressionally directed spending for a portion of the transmission line. Staff continues to look at additional ways to provide additional water throughout the system, focusing on the provision of water capacity to the southeast portions of town where the water storage reservoirs could be challenged to keep up with demand during periods of hot summer weather. This was the subject of the recent hydraulic model analysis conducted by Hawkins-Wier.

The Consent Decree modification and financial plan should be approved within the next few months, but then we must turn full attention back to planning for the water system. There are critical capital project needs in the water utility that require a significant funding source, such as water revenue bonds. There is a real need to reconsider adjustments to the water rate that can provide the funds needed for the debt service on such bonds.

Following review of these existing strategic goals on July 29, the Board should discuss its preferred process for updating and revising the Strategic Goals for 2026. If the Board prefers a facilitated process like we've done before (last time was September 2023) we should discuss that Tuesday evening and get it scheduled. These goals – alongside the implementation matrix of the *Future Fort Smith Comprehensive Plan* - form the foundation for developing 2026 budget priorities and are used by staff to make proposals for the 2026 budget. Strategic Goals should remain Specific, Measurable, Achievable, Relevant, and Time-bound (SMART). Aligning them with the long-term vision and available resources of the community ensures that steady, incremental progress leads to meaningful, lasting outcomes.