MAYOR
George B McGill

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

AGENDA

Fort Smith Board of Directors
BUDGET HEARING
November 13, 2026 ~ 8:30 a.m
Blue Lion
101 North 2nd Street
Fort Smith, Arkansas

THIS MEETING IS BEING TELECAST LIVE AT THE FOLLOWING LINK:
http://www.fortmithar.gov/watch

CALL TO ORDER

ITEMS OF BUSINESS

1. Third Quarter Budget Review *(July - September 2026) (Finance)*
2. Proposed 2027 Operating Budget Introduction *(Finance)*
3. General Fund - Review of revenues, expenses, and operating budgets *(Finance)*
4. Solid Waste Fund - Review of revenues, expenses, and operating budgets *(Finance)*
5. Streets Maintenance Fund - Review of revenues, expenses, and operating budgets *(Finance)*
6. Water and Sewer Fund - Review of revenues, expenses, and operating budgets *(Finance)*

ADJOURN

MEMORANDUM

TO: Honorable Mayor and Members of the Board of Directors

FROM: Jeff Dingman, City Administrator

DATE: November 12, 2026

SUBJECT: Third quarter 2026 Budget Review

SUMMARY

At the 2027 budget Chief Financial Officer Andy Richards will review the Q3 Budget Financial Report. The report is attached.

ATTACHMENTS

1. Board Financial Report Q3 2026 10.pdf

City of Fort Smith ARKANSAS



INTERIM FINANCIAL REPORT

(Unaudited)

Operating Funds

September 30, 2026

www.fortsmithar.gov



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Interim Financial Report

September 30, 2026

(Unaudited)

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City of Fort Smith ARKANSAS

623 Garrison Ave, Fort Smith, AR 72901
(479) 784-2201 fortsmithar.gov

Balance Sheets - Governmental Operating Funds

September 30, 2026

	General Fund	Street Maintenance Fund
Assets		
Pooled Cash and Investments	$23,695,879	$6,954,899
Receivables, net	4,193,300	-
Due from Other Governments	262,316	514,223
Prepaid Items	746,217	-
Total Assets	**$28,897,713**	**$7,469,121**
Liabilities and Fund Balance		
Liabilities		
Accounts payable and accrued liabilities	$875,251	$90,257
Fund Balance	**28,022,462**	**7,378,865**
Total Liabilities, Deferred Inflows of Resources and Fund Balance	**$28,897,713**	**$7,469,121**

Budget Comparison Summary - General Fund

Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Budget Remaining	% Collected
Operating Revenues						
Intergovernmental	$3,266,120	$3,786,601	$3,390,807	$2,326,408	$1,064,399	68.61%
Taxes and Assessments	28,228,892	43,407,890	44,469,890	29,556,904	14,912,986	66.46%
Court Fines and Forfeitures	1,520,205	2,076,450	2,218,761	1,547,035	671,726	69.73%
Licenses and Permits	1,077,167	1,639,980	1,562,472	1,152,363	410,109	73.75%
Service Charges and Fees	420,778	582,470	599,995	483,864	116,131	80.64%
Miscellaneous	262,883	198,020	1,608,340	1,407,716	200,624	87.53%
Transfers	97,000	1,144,000	1,144,000	858,000	286,000	75.00%
Interest	595,592	700,000	700,000	464,773	235,227	66.40%
Total	35,468,637	53,535,411	55,694,265	37,797,062	17,897,202	67.87%
Operating Expenditures						**% Spent**
Personnel						
Policy and Administration Services	1,471,179	2,157,948	2,034,616	1,449,062	585,554	71.22%
Management Services	1,183,467	1,866,822	1,829,789	1,296,332	533,457	70.85%
Development Services	1,277,204	1,988,222	1,769,551	1,268,774	500,777	71.70%
Police Services	10,492,262	12,666,259	12,001,749	8,406,336	3,595,413	70.04%
Fire Services	8,736,634	12,163,678	11,180,495	8,262,652	2,917,843	73.90%
Operation Services	3,153,314	4,767,841	4,298,577	3,071,117	1,227,460	71.44%
Non-Departmental	7,582	19,420	9,420	7,064	2,356	74.99%
Total	26,321,641	35,630,190	33,124,197	23,761,338	9,362,859	71.73%
Other Operating						**% Spent**
Policy and Administration Services	708,067	1,343,610	946,562	570,902	375,660	60.31%
Management Services	2,223,011	2,906,310	2,749,559	1,449,250	1,300,309	52.71%
Development Services	68,402	226,123	168,210	72,989	95,222	43.39%
Police Services	3,356,389	4,850,870	5,323,410	2,714,262	2,609,147	50.99%
Fire Services	2,078,422	2,995,250	3,119,355	1,613,124	1,506,231	51.71%
Operation Services	2,261,709	2,069,713	2,152,337	1,288,321	864,016	59.86%
Non-Departmental	4,185,481	4,235,193	5,332,275	3,032,427	2,299,848	56.87%
Total	14,881,480	18,627,070	19,791,709	10,741,276	9,050,433	54.27%
Total Operating Expenditures	41,203,121	54,257,260	52,915,906	34,502,614	18,413,292	65.20%
Operating-Excess (Deficiency) Revenues Over Expenditures	(5,734,484)	(721,849)	2,778,359	3,294,448		
Capital Related Revenues						
Transit Capital	881,818	1,965,041	5,028,944	891,379	4,137,565	17.72%
Total	881,818	1,965,041	5,028,944	891,379	4,137,565	17.72%
Capital Outlay					**Unspent**	**% Spent**
Policy and Administration Services	1,199	-	-	-	-	-
Management Services	101,527	38,237	842,353	777,546	64,807	92.31%
Development Services	-	40,000	34,048	34,048	-	100.00%
Police Services	1,200,775	-	-	-	-	-
Fire Services	56,792	605,000	640,900	307,828	333,072	48.03%
Operation Services	469,550	1,806,000	5,835,299	1,003,420	4,831,879	17.20%
Non-Departmental	4,936,186	-	2,642,849	366,059	2,276,790	13.85%
Total	6,766,028	2,489,237	9,995,449	2,488,901	7,506,548	24.90%
Excess (Deficiency) Revenues Over Expenditures	(11,618,694)	(1,246,045)	(2,188,147)	1,696,926		
Fund Balance, Beginning of Year	35,472,067	20,535,904	26,325,536	26,325,536		
Fund Balance, End of Period	**$23,853,373**	**$19,289,859**	**$24,137,389**	**$28,022,462**		
Contingency Reserve Percentage	30.7%	34.0%	38.4%	44.5%		

Budget Comparison Summary - Street Maintenance Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Budget Remaining	% Collected
Operating Revenues						
Intergovernmental	$5,698,151	$7,566,500	$7,355,533	$5,651,032	$1,704,501	76.83%
Taxes and Assessments	936,064	2,813,800	2,862,076	1,035,802	1,826,274	36.19%
Licenses and Permits	208,264	322,000	271,000	205,060	65,940	75.67%
Miscellaneous	64,658	34,200	108,691	137,569	(28,878)	126.57%
Interest	233,353	230,000	230,000	180,657	49,343	78.55%
Total	7,140,490	10,966,500	10,827,300	7,210,121	3,617,179	66.59%
Operating Expenditures						**% Spent**
Personnel						
Policy and Administration						
Services	55,800	102,668	87,715	58,209	29,506	66.36%
Management Services	377,606	627,686	608,488	430,697	177,791	70.78%
Development Services	48,133	105,229	76,432	46,597	29,836	60.96%
Operation Services	3,508,942	5,238,514	4,980,535	3,486,041	1,494,494	69.99%
Total	3,990,481	6,074,098	5,753,170	4,021,543	1,731,627	69.90%
Other Operating						**% Spent**
Policy and Administration						
Services	149,142	155,239	118,082	111,340	6,742	94.29%
Management Services	524,423	767,972	720,167	422,209	297,959	58.63%
Development Services	2,796	3,868	11,794	5,091	6,703	43.17%
Operation Services	2,587,625	3,711,249	3,729,681	2,598,284	1,131,396	69.67%
Total	3,263,986	4,638,328	4,579,724	3,136,924	1,442,800	68.50%
Total Operating Expenditures	7,254,467	10,712,425	10,332,894	7,158,468	3,174,427	69.28%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	(113,978)	254,075	494,406	51,654	442,752	
Capital Outlay						**% Spent**
Policy and Administration						
Services	533	-	-	-	-	-
Management Services	27,440	14,302	22,207	16,499	5,708	74.30%
Operation Services	815,962	1,159,900	1,007,468	1,007,266	202	99.98%
Total	843,935	1,174,202	1,029,675	1,023,765	5,910	99.43%
Excess (Deficiency)						
Revenues Over Expenditures	(957,912)	(920,127)	(535,269)	(972,112)	436,843	
Fund Balance, Beginning of Year	9,082,409	8,044,979	8,350,977	8,350,977		
Fund Balance, End of Period	**$8,124,496**	**$7,124,852**	**$7,815,707**	**$7,378,865**		
Contingency Reserve Percentage	67.4%	59.9%	68.8%	64.9%		

Statements of Working Capital - Enterprise Operating Funds

September 30, 2026

	Water & Sewer Operating Fund	Solid Waste Operating Fund
Current Assets		
Pooled Cash and Investments	$25,004,878	$11,183,982
Receivables, net	8,456,348	4,434,380
Inventories	2,113,272	119,614
Total Current Assets	**35,574,498**	**15,737,976**
Current Liabilities		
Accounts payable and accrued liabilities	845,949	153,220
Working Capital	**$34,728,549**	**$15,584,756**

Budget Comparison Summary - Water & Sewer Operating Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Budget Remaining	% Collected
Operating Revenues						
Service Charges and Fees	$49,716,700	$71,463,969	$73,338,771	$53,970,767	$19,368,003	73.59%
Miscellaneous	1,199,895	21,362	1,234,947	1,377,384	(142,437)	111.53%
Interest	547,370	750,000	750,000	604,683	145,317	80.62%
Total	51,463,965	72,235,331	75,323,718	55,952,834	19,370,884	74.28%
Operating Expenditures						**% Spent**
Personnel						
Policy and Administration						
Services	354,678	846,284	752,323	510,963	241,360	67.92%
Management Services	2,033,004	3,974,084	3,944,739	2,813,879	1,130,859	71.33%
Development Services	201,999	2,705,896	2,609,240	1,835,410	773,830	70.34%
Operation Services	13,400,519	17,387,306	16,152,831	11,297,868	4,854,962	69.94%
Total	15,990,200	24,913,571	23,459,132	16,458,121	7,001,011	70.16%
Other Operating						**% Spent**
Policy and Administration						
Services	321,473	277,954	140,785	107,769	33,016	76.55%
Management Services	2,297,963	3,280,192	3,072,142	1,904,094	1,168,047	61.98%
Development Services	12,084	216,049	172,839	100,899	71,939	58.38%
Operation Services	24,649,121	40,551,421	40,792,667	31,690,342	9,102,324	77.69%
Non-Departmental	75,000	100,000	100,000	75,000	25,000	75.00%
Total	27,355,641	44,425,617	44,278,432	33,878,105	10,400,327	76.51%
Total Operating Expenditures	43,345,842	69,339,188	67,737,564	50,336,225	17,401,339	74.31%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	8,118,124	2,896,143	7,586,154	5,616,608	1,969,545	
Capital Outlay						**% Spent**
Policy and Administration						
Services	3,129	-	-	-	-	-
Management Services	82,319	95,357	116,492	99,361	17,130	85.29%
Development Services	-	44,850	48,240	24,120	24,120	50.00%
Operation Services	468,894	1,971,535	1,608,894	1,032,822	576,072	64.19%
Total	554,343	2,111,742	1,773,626	1,156,303	617,322	65.19%
Excess (Deficiency)						
Revenues Over Expenditures	7,563,781	784,402	5,812,528	4,460,305	1,352,223	
Working Capital, Beginning of Period	22,549,917	25,981,968	30,268,243	30,268,243		
Working Capital, End of Period	**$30,113,698**	**$26,766,370**	**$36,080,772**	**$34,728,549**		
Contingency Reserve Percentage	39.0%	37.5%	51.9%	50.0%		
Estimated Annual Net Revenues						
Available for Debt Service	$26,516,430	$20,457,352	$25,485,478	$32,198,274		
Annual Debt Service	19,640,384	19,672,950	19,672,950	19,672,950		
Estimated Debt Service Coverage	135.0%	104.0%	129.5%	163.7%		

Budget Comparison Summary - Solid Waste Operating Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Budget Remaining	% Collected
Operating Revenues						
Service Charges and Fees	$15,199,220	$24,453,099	$25,607,712	$19,687,279	$5,920,433	76.88%
Miscellaneous	620,931	1,503,000	1,348,387	987,790	360,598	73.26%
Interest	284,864	221,000	221,000	231,837	(10,837)	104.90%
Total	16,110,201	26,177,099	27,177,099	20,906,906	6,270,194	76.93%
Operating Expenditures						**% Spent**
Personnel						
Policy and Administration						
Services	148,834	276,847	240,186	159,981	80,206	66.61%
Management Services	693,595	1,138,984	1,103,177	783,268	319,909	71.00%
Operation Services	4,981,066	7,024,306	6,753,454	4,737,366	2,016,088	70.15%
Total	5,823,495	8,440,137	8,096,817	5,680,615	2,416,202	70.16%
Other Operating						**% Spent**
Policy and Administration						
Services	232,947	227,620	154,474	139,311	15,163	90.18%
Management Services	861,505	1,271,385	1,190,047	706,923	483,124	59.40%
Operation Services	4,587,235	8,490,061	8,327,002	4,535,226	3,791,775	54.46%
Non-Departmental	4,725,817	7,059,433	7,059,433	5,294,576	1,764,857	75.00%
Total	10,407,503	17,048,499	16,730,956	10,676,037	6,054,919	63.81%
Total Operating Expenditures	16,230,998	25,488,636	24,827,773	16,356,652	8,471,121	65.88%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	(120,797)	688,463	2,349,327	4,550,254	(2,200,927)	
Capital Outlay						**% Spent**
Policy and Administration						
Services	1,332	-	-	-	-	-
Management Services	41,160	29,433	40,340	31,778	8,563	78.77%
Operation Services	203,372	568,800	725,850	326,454	399,396	44.98%
Total	245,864	598,233	766,190	358,231	407,959	46.75%
Excess (Deficiency)						
Revenues Over Expenditures	(366,661)	90,230	1,583,136	4,192,023	(2,608,886)	
Working Capital, Beginning of Period	11,970,040	9,528,388	11,392,733	11,392,733		
Working Capital, End of Period	**$11,603,380**	**$9,618,618**	**$12,975,870**	**$15,584,756**		
Contingency Reserve Percentage	45.5%	36.9%	50.7%	60.9%		

Combining Statement of Revenues and Expenditures - Water & Sewer Operating Fund

Period Ended September 30, 2025 and 2026

	YTD September 30, 2025			YTD September 30, 2026		
	Water	Sewer	Combined	Water	Sewer	Combined
Revenues						
Service Charges and Fees	$28,087,458	$21,629,242	**$49,716,700**	$29,922,703	$24,048,064	**$53,970,767**
Miscellaneous	679,932	519,964	**1,199,895**	768,547	608,837	**1,377,384**
Interest	273,685	273,685	**547,370**	302,341	302,341	**604,683**
Total Revenues	**29,041,075**	**22,422,891**	**51,463,965**	**30,993,591**	**24,959,242**	**55,952,834**
Expenditures						
Policy and Administration Services	339,640	339,640	**679,281**	309,366	309,366	**618,732**
Management Services	2,231,204	2,182,083	**4,413,287**	2,405,584	2,411,751	**4,817,335**
Development Services	107,041	107,041	**214,083**	846,577	1,113,853	**1,960,429**
Operation Services	22,712,218	15,806,316	**38,518,535**	26,478,059	17,542,974	**44,021,033**
Non-Departmental	37,500	37,500	**75,000**	37,500	37,500	**75,000**
Total Expenditures	**25,427,604**	**18,472,581**	**43,900,185**	**30,077,085**	**21,415,444**	**51,492,529**
Excess (Deficiency) Revenues Over Expenditures	**$3,613,471**	**$3,950,310**	**$7,563,781**	**$916,507**	**$3,543,799**	**$4,460,305**

Statement of Program Expenditures - General Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Unspent Budget	% Spent
Policy & Administrative Services						
4100 Mayor	$45,443	$65,435	$45,927	$32,416	$13,511	70.58%
4100 Mayor (Non-Allocated)	151,517	177,750	134,000	91,958	42,042	68.63%
4101 Board of Directors	90,209	96,523	87,052	62,239	24,812	71.50%
4102 City Administrator	176,862	240,415	172,578	117,566	55,012	68.12%
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	1,163,243	1,979,658	1,717,831	1,077,717	640,114	62.74%
4202 City Prosecutor	171,018	371,758	336,326	242,664	93,662	72.15%
4203 Public Defender	69,375	92,500	92,500	69,375	23,125	75.00%
4204 City Attorney	187,864	217,500	188,628	186,121	2,507	98.67%
4205 Rise Court	9,439	37,700	15,625	10,301	5,324	65.93%
4206 District Court - State Division	40,810	64,863	53,298	35,122	18,176	65.90%
4207 District Court - DWI Court	26,407	72,700	62,175	42,156	20,019	67.80%
4405 Internal Auditor	48,258	84,757	75,239	52,329	22,910	69.55%
Total Policy and Administration Services	2,180,444	3,501,558	2,981,178	2,019,964	961,214	67.76%
Management Services						
4104 Human Resources	189,134	383,408	371,468	269,795	101,673	72.63%
4105 City Clerk/Citizen Action Center	55,502	128,059	123,499	65,552	57,947	53.08%
4301 Finance	230,262	422,011	408,207	281,496	126,711	68.96%
4306 Purchasing	55,043	58,845	48,422	34,151	14,272	70.53%
4401 Information & Technology Svcs	2,093,855	2,915,841	2,800,548	1,685,980	1,114,568	60.20%
4504 Citizens Service	32,747	49,683	47,166	34,926	12,240	74.05%
4504 Citizens Service CC Fee	336,129	-	-	-	-	-
4501 City Services	108,998	493,422	1,270,286	905,418	364,868	71.28%
4503 Facilities Maintenance	209,473	252,991	258,848	185,294	73,554	71.58%
4407 Communications	53,554	107,108	93,256	60,517	32,739	64.89%
4408 Mobility Coordinator	143,306	-	-	-	-	-
Total Management Services	3,508,005	4,811,369	5,421,701	3,523,129	1,898,572	64.98%
Development Services						
4103 Street Engineering	20,371	41,390	33,102	19,067	14,036	57.60%
4103 Engineering Administration	-	2,249	2,188	1,608	580	73.50%
4106 Planning & Zoning	430,940	758,698	711,000	500,746	210,254	70.43%
4108 Building Safety	894,294	1,452,008	1,225,519	854,390	371,129	69.72%
Total Development Services	1,345,605	2,254,345	1,971,809	1,375,811	595,998	69.77%
Police Services						
4701 Administration	1,923,172	2,297,111	2,110,511	1,300,167	810,343	61.60%
4702 Support Services	2,517,897	2,207,611	2,067,537	1,237,194	830,343	59.84%
4703 Criminal Investigations Division	2,080,731	3,042,144	2,837,407	1,950,401	887,006	68.74%
4704 Field Operation	4,956,414	5,909,124	6,240,998	4,299,082	1,941,916	68.88%
4705 Radio Communications	1,172,606	1,662,445	1,365,057	762,499	602,558	55.86%
4706 Airport Services	139,949	225,829	233,991	148,749	85,242	63.57%
4707 Animal Services	1,127,174	1,352,866	1,544,659	1,025,781	518,878	66.41%
4708 Communications	1,131,484	-	-	-	-	-
4710 Sebastian County Detention Center	-	820,000	925,000	396,726	528,274	42.89%
Total Police Services	15,049,427	17,517,129	17,325,159	11,120,598	6,204,561	64.19%
Fire Services						
4801 Administration	909,558	1,593,587	1,390,241	936,671	453,570	67.37%
4802 Suppression and Rescue	9,754,952	13,721,818	13,235,036	9,023,040	4,211,996	68.18%
4804 Training	207,338	448,522	315,473	223,893	91,580	70.97%
Total Fire Services	10,871,848	15,763,928	14,940,750	10,183,604	4,757,146	68.16%

Statement of Program Expenditures - General Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Unspent Budget	% Spent
Operation Services						
Parks & Recreation						
6201 Parks Maintenance	$1,711,033	$1,895,951	$1,778,846	$1,271,569	$507,277	71.48%
6201 Parks Maintenance (Capital Outlay)	-	182,000	161,109	160,730	379	99.77%
6201 Parks Maintenance (Program Expense)	15,899	40,000	40,000	10,617	29,383	26.54%
6202 Oak Cemetery	231,344	266,746	240,529	111,612	128,917	46.40%
6204 Community Centers	120,391	187,626	150,669	93,934	56,735	62.34%
6205 Aquatics	125,184	200,316	200,659	163,897	36,762	81.68%
6206 Riverfront/Downtown Maintenance	527,039	559,382	497,380	345,218	152,162	69.41%
Total Parks & Recreation	2,730,890	3,332,020	3,069,192	2,157,578	911,614	70.30%
6550 Transit	2,712,412	4,825,060	8,364,289	2,803,535	5,560,754	33.52%
1114 Miss Laura's Museum	296,286	233,742	623,250	236,129	387,121	37.89%
6101 Health	144,984	252,733	229,483	165,615	63,867	72.17%
Total Operation Services	5,884,572	8,643,555	12,286,213	5,362,857	6,923,355	43.65%
Non-Departmental						
0101 Pension Paid Monthly - Court	7,064	9,420	9,420	7,064	2,356	74.99%
0101 Unemployment	517	10,000	-	-	-	-
0101 Property Insurance	-	49,204	49,204	35,857	13,348	72.87%
0101 Cap Outlay - Buildings	3,973,844	-	-	-	-	-
0101 Non-Departmental Program Expen	630,016	-	-	-	-	-
0101 Ft Smith Museum of History	13,863	20,000	20,000	14,558	5,442	72.79%
0101 SRCA	87,500	175,000	175,000	43,750	131,250	25.00%
0101 Area Agency on Aging	15,000	60,000	60,000	15,000	45,000	25.00%
0101 Project Compassion	9,500	9,500	9,500	9,500	-	100.00%
0101 Senior Citizens Center	253,852	41,991	41,991	13,636	28,355	32.47%
0101 FCRA - Umarex	-	82,400	82,400	-	82,400	-
0101 West Ark Reg Intermodal Author	16,868	16,868	19,370	19,370	-	100.00%
0101 FS Public Library Tax Alloc	977,229	1,470,383	1,515,830	1,015,217	500,613	66.97%
0101 Frontier MPO	15,154	15,154	15,154	15,154	-	100.00%
0101 Washington Comm & Cultural Cnt	110,483	10,301	10,301	4,066	6,235	39.47%
0101 Bost Building	6,685	-	-	-	-	-
0101 MakeMyMove	16,125	-	-	-	-	-
0101 Parrot Island Water Park	332,325	-	2,642,849	366,059	2,276,790	13.85%
0101 FEMA Consultant	2,325	-	525	525	-	100.00%
0101 Transfer Out to Other Funds	1,725,000	1,600,000	1,800,000	1,200,000	600,000	66.67%
0101 Main Street Fort Smith	-	-	150,000	112,500	37,500	75.00%
0101 Trsf Out to Cleanup/Demo Fund	93,750	125,000	125,000	93,750	31,250	75.00%
0101 Transfer to Parks SUT	-	-	238,000	-	238,000	-
0101 Levitt AMP	-	-	20,000	20,000	-	100.00%
0101 Trsf Out to Conv Ctr Fund	842,146	559,392	1,000,000	419,544	580,456	41.95%
Total Non-Departmental	9,129,248	4,254,613	7,984,545	3,405,551	4,578,994	42.65%
Total General Fund Expenditures	**$47,969,149**	**$56,746,497**	**$62,911,355**	**$36,991,515**	**$25,919,840**	**58.80%**

Statement of Program Expenditures - Street Maintenance Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Unspent Budget	% Spent
Policy & Administrative Services						
4100 Mayor	$5,680	$8,179	$5,741	$4,052	$1,689	70.58%
4101 Board of Directors	15,193	12,938	10,232	7,102	3,129	69.41%
4102 City Administrator	78,605	106,851	76,701	52,251	24,450	68.12%
4204 City Attorney	93,932	108,750	94,314	93,061	1,253	98.67%
4405 Internal Auditor	12,064	21,189	18,810	13,082	5,727	69.55%
Total Policy and Administration Services	205,475	257,907	205,797	169,549	36,249	82.39%
Management Services						
4104 Human Resources	54,038	109,545	106,134	77,084	29,049	72.63%
4105 City Clerk/Citizen Action Center	15,858	36,588	35,285	18,729	16,556	53.08%
4301 Finance	127,924	234,451	226,782	156,387	70,395	68.96%
4306 Purchasing	22,017	23,538	19,369	13,660	5,709	70.53%
4401 Information & Technology Svcs	565,907	788,065	756,905	455,670	301,235	60.20%
4504 Citizens Service	81,868	124,209	117,916	87,316	30,600	74.05%
4503 Facilities Maintenance	38,055	45,961	47,024	33,662	13,362	71.58%
4407 Communications	23,802	47,603	41,447	26,897	14,551	64.89%
Total Management Services	929,468	1,409,960	1,350,862	869,405	481,457	64.36%
Development Services						
4103 Street Engineering	50,929	103,474	82,756	47,667	35,089	57.60%
4103 Engineering Administration	-	5,623	5,471	4,021	1,450	73.50%
Total Development Services	50,929	109,097	88,226	51,688	36,538	58.59%
Operation Services						
Public Works						
5100 Public Works Administration	-	212,098	212,232	152,084	60,148	71.66%
5101 Streets Administration	558,930	603,312	587,099	401,865	185,234	68.45%
5302 Heavy Construction	687,429	828,165	692,184	464,330	227,854	67.08%
5303 Street Drainage	1,440,691	1,834,221	1,736,201	1,285,905	450,296	74.06%
5304 Street Maintenance	1,068,439	1,496,565	1,495,606	1,128,134	367,473	75.43%
5305 Sidewalk Construction	836,697	1,689,419	1,690,123	1,354,226	335,897	80.13%
5401 Traffic Control Operations	1,116,767	1,711,303	1,640,324	1,138,816	501,509	69.43%
5403 Street Lighting	901,629	1,400,000	1,350,000	941,837	408,163	69.77%
Total Public Works	6,610,583	9,775,084	9,403,769	6,867,197	2,536,573	73.03%
Parks & Recreation						
6201 Parks Maintenance	301,947	334,580	313,914	224,395	89,519	71.48%
Total Parks & Recreation	301,947	334,580	313,914	224,395	89,519	71.48%
Total Operation Services	6,912,530	10,109,663	9,717,683	7,091,591	2,626,092	72.98%
Total Street Maintenance Fund Expenditures	**$8,098,402**	**$11,886,627**	**$11,362,569**	**$8,182,233**	**$3,180,336**	**72.01%**

Statement of Program Expenditures - Water & Sewer Operating Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Unspent Budget	% Spent
Policy & Administrative Services						
4100 Mayor	$38,627	$55,619	$39,038	$27,554	$11,484	70.58%
4101 Board of Directors	70,269	59,836	47,321	32,848	14,473	69.41%
4102 City Administrator	461,805	627,750	450,620	306,977	143,642	68.12%
4102 Contract and Bond Services	-	190,329	186,843	133,613	53,230	71.51%
4405 Internal Auditor	108,580	190,703	169,287	117,740	51,547	69.55%
Total Policy and Administration Services	679,281	1,124,238	893,108	618,732	274,377	69.28%
Management Services						
4104 Human Resources	189,134	383,408	371,468	269,795	101,673	72.63%
4105 City Clerk/Citizen Action Center	73,342	169,220	163,195	86,622	76,573	53.08%
4301 Finance	537,279	984,693	952,484	656,824	295,660	68.96%
4306 Purchasing	67,886	72,576	59,721	42,119	17,602	70.53%
4401 Information & Technology Svcs	1,697,720	2,364,196	2,270,715	1,367,011	903,704	60.20%
4504 Citizens Service	1,228,023	1,863,130	1,768,734	1,309,736	458,998	74.05%
4502 Program Services	-	265,081	252,666	177,242	75,424	70.15%
4503 Facility Maintenance	480,066	579,799	593,221	424,652	168,569	71.58%
4407 Communications	139,836	279,670	243,502	158,017	85,485	64.89%
5524 Technology	376,154	387,860	457,666	325,316	132,350	71.08%
Total Management Services	4,789,440	7,349,633	7,133,372	4,817,335	2,316,037	67.53%
Development Services						
4103 Street Engineering	81,486	165,559	132,409	76,267	56,142	57.60%
4103 Engineering Administration	-	121,447	118,163	86,852	31,310	73.50%
4106 Planning & Zoning	132,597	233,446	218,769	154,076	64,694	70.43%
4108 Specialized Inspections	-	225,474	220,320	158,367	61,953	71.88%
5523 Engineering	1,480,519	2,220,870	2,140,657	1,484,867	655,790	69.37%
Total Development Services	1,694,602	2,966,796	2,830,318	1,960,429	869,889	69.27%
Operation Services						
5100 Public Works Administration	-	212,098	212,232	152,084	60,148	71.66%
5501 Utility Administration	1,256,048	1,891,622	1,506,514	1,366,404	140,110	90.70%
5521 Business & Logistics	925,794	1,078,536	959,389	637,731	321,658	66.47%
5522 Communications & Training	388,954	-	-	-	-	-
5590 Non-Capital Projects	282,828	362,500	229,000	30,049	198,951	13.12%
5656 Sewer Treatment	3,984,885	6,914,671	6,963,119	4,282,584	2,680,534	61.50%
5556 Water Treatment	4,976,161	8,833,819	9,193,911	4,929,837	4,264,074	53.62%
5610 Water Line Maintenance & Support	5,506,080	7,963,758	7,885,591	5,580,868	2,304,723	70.77%
5611 Sewer Line Maintenance	2,963,866	5,682,432	5,139,697	3,324,858	1,814,839	64.69%
5618 Debt Service	12,323,542	19,672,950	19,672,950	19,688,400	(15,450)	100.08%
5625 Environmental Quality	1,396,635	2,393,601	2,198,194	1,545,730	652,464	70.32%
5626 Easement, Building, and Station Maintenance	2,657,069	4,904,275	4,593,795	2,482,489	2,111,306	54.04%
Total Operation Services	36,661,862	59,910,262	58,554,391	44,021,033	14,533,358	75.18%
Non-Departmental						
2101 Trsf Out to GF for Franchise	75,000	100,000	100,000	75,000	25,000	75.00%
Total Non-Departmental	75,000	100,000	100,000	75,000	25,000	75.00%
Total Water & Sewer Operating Fund Expenditures	**$43,900,185**	**$71,450,929**	**$69,511,190**	**$51,492,529**	**$18,018,661**	**74.08%**

Statement of Program Expenditures - Solid Waste Operating Fund
Period Ended September 30, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Unspent Budget	% Spent
Policy & Administrative Services						
4100 Mayor	$10,225	$14,723	$10,334	$7,294	$3,040	70.58%
4101 Board of Directors	34,185	29,110	23,021	15,980	7,041	69.41%
4102 City Administrator	196,513	267,128	191,753	130,629	61,124	68.12%
4204 City Attorney	93,932	108,750	94,314	93,061	1,253	98.67%
4405 Internal Auditor	48,258	84,757	75,239	52,329	22,910	69.55%
Total Policy and Administration Services	383,112	504,467	394,660	299,292	95,368	75.84%
Management Services						
4104 Human Resources	81,057	164,318	159,201	115,627	43,574	72.63%
4105 City Clerk/Citizen Action Center	35,680	82,323	79,392	42,141	37,252	53.08%
4301 Finance	191,885	351,676	340,173	234,580	105,593	68.96%
4306 Purchasing	27,522	29,423	24,211	17,075	7,136	70.53%
4401 Information & Technology Svcs	848,860	1,182,098	1,135,357	683,505	451,852	60.20%
4504 Citizens Service	278,352	422,309	400,913	296,874	104,040	74.05%
4503 Facilities Maintenance	73,398	88,647	90,699	64,926	25,773	71.58%
4407 Communications	59,505	119,009	103,618	67,241	36,377	64.89%
Total Management Services	1,596,259	2,439,803	2,333,564	1,521,969	811,595	65.22%
Operation Services - Solid Waste						
6301 Administration	722,002	1,032,963	1,190,011	681,671	508,340	57.28%
6302 Residential Collections	2,275,352	3,554,564	3,646,915	2,401,216	1,245,698	65.84%
6303 Commercial Collections	1,021,681	1,694,775	1,609,447	1,029,606	579,841	63.97%
6304 Fleet & Grounds Maintenance	1,066,705	1,615,412	1,459,907	956,303	503,604	65.50%
6305 Solid Waste Landfill	3,491,398	6,175,975	5,977,730	3,373,337	2,604,393	56.43%
6307 Industrial Collection	848,268	1,417,660	1,302,664	850,323	452,341	65.28%
6308 Waste Reduction	276,001	591,817	619,632	306,589	313,043	49.48%
Total Operation Services	9,771,673	16,083,167	15,806,306	9,599,046	6,207,259	60.73%
Non-Departmental						
2104 Trsf Out to Cleanup/Demo Fund	618,750	825,000	825,000	618,750	206,250	75.00%
2104 Trsf Out to San Sinking -Equip	2,482,644	3,533,782	3,533,782	2,650,338	883,444	75.00%
2104 Trsf Out to San Sinking - Clos	673,067	995,999	995,999	746,999	249,000	75.00%
2104 Transfer to General Fund	-	1,000,000	1,000,000	750,000	250,000	75.00%
2104 Trsf Out to Landfill Cons Fund	951,356	704,652	704,652	528,489	176,163	75.00%
Total Non-Departmental	4,725,817	7,059,433	7,059,433	5,294,576	1,764,857	75.00%
Total Solid Waste Operating Fund Expenditures	**$16,476,862**	**$26,086,869**	**$25,593,963**	**$16,714,883**	**$8,879,080**	**65.31%**

CITY OF FORT SMITH | UTILITY BILLING RECEIVABLES

September 30, 2026

SCHEDULE OF OUTSTANDING UTILITY BILLING RECEIVABLES

Service	Current	1–30	31–60	61–90	91–120	Over 120	Total Unpaid
Sewer	$658,589	$1,494,167	$142,500	$85,500	$51,214	$475,635	$2,907,605
Water	605,412	1,677,205	115,283	34,908	16,058	979	2,449,846
Sanitation	218,418	507,765	52,140	19,336	9,358	6,651	813,669
Late Fees	–	5,571	33,178	5,602	6,821	9,758	60,931
Fire Protection	1,432	3,907	192	176	25	177	5,910
TOTAL UNPAID RECEIVABLES	**$1,483,852**	**$3,688,616**	**$343,294**	**$145,523**	**$83,476**	**$493,201**	**$6,237,960**

UTILITY BILLING ACTIVITY SUMMARY | JANUARY–SEPTEMBER

Beginning Balance	$5,598,232
Billings (including late fees)	67,135,714
Payments	(65,075,508)
Bill Adjustments	(1,278,632)
Write-Offs	(141,846)
Ending Balance	**$6,237,960**

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CITY OF FORT SMITH
Treasury Report
Period Ended September 30, 2026

Pooled Cash Bank Accounts		
Account	**Interest Rate**	**Fair Value / Balance**
Savings	3.50%	$193,438,929
Operating	3.50%	14,640,827
Accounts Payable	3.50%	2,979,498
Payroll	3.50%	589,259
		$211,648,512
Pooled Investment Accounts		
Account	**Interest Rate**	**Fair Value / Balance**
Ddm Reich & Tang FDIC Fund (Invested Income)	3.25%	434,835
US Treasury Bill 02/04/2027	4.14%	17,637,590
		18,072,425
Total Pooled Cash and Investments		**$229,720,937**
Restricted Bank Accounts		
Account	**Investment / Security**	**Fair Value / Balance**
Community Development Block Grant		$8,342
Home Investment Trust Fund		2,464
		$10,806
Escrow Investment Account		
Account	**Investment / Security**	**Fair Value / Balance**
SEP Line Replacement Escrow	Fidelity Imm Gov Class I Fund #57 3.73%	$201,490
SEP Line Replacement Escrow	Fidelity Imm Gov Class I Fund #57 (Invested Income) 3.73%	22,938
		$224,428
Revenue Bond Trust Accounts		
Account	**Investment / Security**	**Fair Value / Balance**
Series 2015 Bond Fund	Federated Government Oblig #395 3.51%	$2,402,792
Series 2015 Debt Service Reserve	Federated Government Oblig #395 3.51%	2,764,711
Series 2016 Bond Fund	Federated Government Oblig #395 3.51%	7,083,479
Series 2016 Debt Service Reserve Fund	Federated Government Oblig #395 3.51%	773
Series 2018 Bond Fund	Federated Government Oblig #395 3.51%	11,820,899
Series 2018 Construction Fund	Federated Government Oblig #395 3.51%	19,047,375
Series 2018 Debt Service Reserve Fund	Federated Government Oblig #395 3.51%	1,388
Total Revenue Bond Trust Accounts		**$43,121,416**
Sales and Use Tax Bond Trust Accounts		
Account	**Investment / Security**	**Fair Value / Balance**
2025 SUT Series Bond Closing Expense Account	Federated Hermes Money Market 3.51%	$7,071
2025 SUT Series Bond Fund	Federated Hermes Money Market 3.51%	3,351,461
2025 SUT Series DSR	Federated Hermes Money Market 3.51%	44,470
2025 SUT Series DSR	UNITED STATES TREAS NTS DTD 04/30/2024 4.625% 04/30/2031	2,896,989
2025 SUT Series Project Improvement Fund		
2025 SUT Series Project Improvement Fund	FEDERATED HERMES MONEY MARKET US SVC SHS	3,415,171
2025 SUT Series Project Improvement Fund	SLGS - TIME DEPOSIT 3.56% 10/15/2026	2,731,902
2025 SUT Series Project Improvement Fund	U S TREASURY NOTE DTD 08/15/2017 2.25% 08/15/2027	3,393,441
2025 SUT Series Project Improvement Fund	U S TREASURY NOTE DTD 11/15/2016 2% 11/15/2026	2,885,810
2025 SUT Series Project Improvement Fund	U S TREASURY STRIP DISC ZERO CPN 11/15/2027	3,323,670
2025 SUT Series Project Improvement Fund	U S TREASURY STRIP DTD 08/15/1998 0% 08/15/2028	2,740,560
2025 SUT Series Project Improvement Fund	U S TREASURY STRIP DTD 08/15/1998 ZERO CPN 02/15/2028	2,811,870
2025 SUT Series Project Improvement Fund	U S TREASURY STRIP DTD 11/16/1998 ZERO CPN 05/15/2028	2,776,080
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 01/15/2024 4% 01/15/2027	3,242,054
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 01/15/2025 4.25% 01/15/2028	2,863,872
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 02/15/2024 4.125% 02/15/2027	3,389,372
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 03/15/2024 4.25% 03/15/2027	3,269,065
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 03/15/2025 3.875% 03/15/2028	2,857,478
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 04/15/2024 4.5% 04/15/2027	3,296,030

2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 04/15/2025 3.75% 04/15/2028	2,887,509
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 05/15/2024 4.5% 05/15/2027	3,424,472
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 06/15/2024 4.625% 06/15/2027	3,303,223
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 06/15/2025 3.875% 06/15/2028	2,896,913
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 07/15/2024 4.375% 07/15/2027	3,306,690
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 07/15/2025 3.875% 07/15/2028	2,894,028
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 09/15/2024 3.375% 09/15/2027	3,300,347
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 09/15/2025 3.375% 09/15/2028	2,868,197
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 10/15/2024 3.875% 10/15/2027	3,342,017
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 10/15/2025 3.5% 10/15/2028	668,671
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 12/15/2023 4.375% 12/15/2026	2,741,480
2025 SUT Series Project Improvement Fund	UNITED STATES TREAS NTS DTD 12/15/2024 4% 12/15/2027	3,348,688
		77,978,609

Total Sales and Use Tax Bond Trust Accounts		**$84,278,599**
Solid Waste Landfill Sinking and Construction Fund		
Account	**Investment / Security**	**Fair Value / Balance**
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.25% 6/30/27	$437,110
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4% 1/31/29	387,001
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4% 10/31/29	409,187
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4.25% 3/15/27	424,055
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 1.25% 5/31/28	438,728
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 2.875% 4/30/29	156,790
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.125% 8/31/27	441,256
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.5% 1/31/30	415,094
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.5% 10/15/28	433,181
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.5% 12/15/28	432,077
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.625% 3/31/30	415,808
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.75% 12/31/30	423,004
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.875% 12/31/27	435,582
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.875% 12/31/29	164,283
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.875% 4/30/31	428,382
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4% 1/15/27	389,793
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4% 7/31/29	414,184
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4.125% 3/31/31	327,338
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4.5% 4/15/27	390,378
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4.625% 9/30/30	428,519
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 2% 11/15/26	214,398
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 2.25% 02/15/27	214,432
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 2.375% 5/15/27	444,398
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 2.75% 02/15/28	438,138
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 3.875% 6/30/30	427,654
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY BOND 4.125% 7/31/28	434,535
Solid Waste Landfill Sinking and Construction Fund	U S TREASURY NTS 2.75% 7/31/27	438,561
Total Solid Waste Landfill Sinking and Construction Fund		**$10,403,865**

City of Fort Smith ARKANSAS



www.fortsmithar.gov

Memo

To: Budget Memo

From: Jeff Dingman, City Administrator

cc: Andy Richards, Chief Financial Officer

Date: 11/12/2026

Re: City of Fort Smith FY2027 Budget Objectives/Highlights

The following are budget objectives/highlights included in the current version of the FY2027 proposed budget:

1. Maintained the objective of balancing the operating budgets in each of the city's four operating funds. Original proposed operating line items were reviewed with city departments in August/September where projected 2026 expenses were fine-tuned and 2027 budget requests validated or adjusted. All departments were sensitive to the continued objective of achieving balanced operating budgets in all four funds.

2. Intentionally focused on salary adjustments for all city employees. An average of 5% for Police uniformed personnel and an average of 2-4% market salary range adjustment for non-uniformed personnel. The Fire Department pay increase was originally included at an average 6.7% increase but has been adjusted to 13.7% by specific directive of the Board. That specific directive included an effective date of January 1, 2027. Funding for all salary adjustments for uniformed and non-uniformed personnel is included in the budget based on a January 1 effective date. An ordinance specific to police and non-uniformed personnel effective dates will be presented for consideration along with the budget ordinance.

3. Restoration of 1% retirement contribution for non-uniformed city employees. This benefit from 1997 through 2015 was a 10% of salary retirement contribution for every non-uniformed employee. It was reduced to a 5% contribution in 2016 due to LOPFI obligations of the General Fund, and then it was adjusted to a 7% contribution in 2024. The proposed budget includes funding to make an 8% retirement contribution for non-uniformed employees.

4. Employee Health insurance. The cost of employee health insurance is increased by 16% from the previous year, both for the city's contribution and for the employee contribution.

5. Property Insurance. Overall property insurance premiums increased 12.06% from the previous year city-wide, mostly due to site inspections and increased valuations associated with the city's covered properties & assets.

6. Sales and Use Tax revenues, both the projected 2026 numbers and the budgeted 2027 numbers, continue to get reviewed and adjusted as we receive updated distributions. The city's General Fund benefits directly from the county-wide 1% sales tax. We've projected a 3% increase in sales tax proceeds for 2027, which we think is reasonable and aligned with past performance without being artificially aggressive.

7. Ad Valorem Tax revenues. We included a 8.9% projected increase for 2026 revenues and an additional 7.3% increase in projected 2027 revenues due to the continued implementation of the revised appraisal schedule. The recent reappraisal of city properties indicated significant valuation increases, although actual tax increases are capped at 5% per year for any single property. The incremental increase in property taxes results in additional general fund revenue. We have validated our projections with the Assessor's office.

8. Transfer to the LOPFI fund was reduced from $1.6 million to $1.3 million, both for 2026 and 2027. This is possible due to increased property tax collections that go to the city's obligations to LOPFI, requiring less contribution from the General Fund.

9. Reduction of $50,000 in the city clerk's budget that was inadvertently included for a special election.

10. Reduced program expenses in the Mayor's budget, including special events programming and the 4th of July celebration.

11. Eliminated the vacant Executive Assistant the Mayor position, consolidating most duties with the City Administrator Executive Assistant and other duties with Communications and the Grants/Government Relations Coordinator.

12. Updated city administration personnel line items to reflect actual allocations to existing personnel reduced the budget number by$44,000. Further, we have removed the vacant Deputy City Administrator – Operations position, along with associated salary, compensation and benefits. This results in overall cost-allocated savings of $188,959.

13. Inclusion of $200,000 for the animal spay/neuter voucher program to continue in 2027. Increased the Solid Waste Fund's transfer to the General Fund to offset that expense. The Solid Waste Fund transfer was increased by 20% in this proposed budget to offset potential 20% increase in the proposed FSAH shelter services agreement, which of course needs approval from the Board.

14. Main Street Fort Smith and Levitt AMP music series funding were included in program 4102 in the distributed budget. Those expenses have been moved to General Fund Non-Departmental so that they are 100% allocated as a general fund expense. We made this adjustment in 2026 but didn't carry it into the 2027 budget until later in the process.

15. The transfer out of $125,000 from the General Fund to the Cleanup/Demo fund has been removed and offset by increasing the Solid Waste Fund transfer to the Cleanup/Demo fund by that amount.

16. Transfer to RVCC. The city did not carry operating costs for the consolidated dispatch center in 2026, knowing that we would have to in 2027. The State 911 Fund provides operating funding for E911 services that partially covers the operating cost. The ILA between the city & Sebastian County (Dec.2024) specifies that cost obligations over and above what the State 911 turnback can provide is to be split on a 70%/30% basis. The city's contribution for 2027 was budgeted at $1,715,556, but working through the proposed budget this has been reduced to $1,603,460, resulting in savings in operating costs to the General Fund. The county will also make a general fund contribution, which they will send to the city. The city now manages all of the E911 funds from the state, whereas prior to 2024 this was managed by the county.

17. Adjustments to how we're accounting for the solar array payments and the offsetting energy usage credits. Reduces operating expenditures in all four operating funds.

18. $100,000 operating expense line item added for Parrot Island Operations. The city has not carried any operating funds in the past, and the new management agreement in the works contemplates some up-front operating cost obligations on the part of the Owner. The county will propose to do the same. These funds will be used as needed, and we know that they will be needed for the first few months of 2027.

19. Fix the deficiencies in the Parking Fund. Potentially sell the parking fund's asset (the parking garage) and apply the sales proceeds to the obligation owed to the General Fund. This action also eliminates operating costs in the Parking Fund going forward.

20. Operating budgets for the city departments continue to be refined and adjusted in order to achieve a proper mix of service delivery and budget efficiency. There potentially is opportunity to evaluate the estimated unspent 2026 operating budget as a means to reduce 2027 proposed budget, and much of this was done during Administrations budget meetings with department heads. Still, the city is projected to underspend the 2026 operating budget by $4 million. Much of that unspent funding is in personnel, but some of it is in operating expense line items. If further operating reductions are needed, reducing any such line items would be the suggested approach.

Budget Comparison Summary - General Fund

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Projected	FY27 Budget	Increase (Decrease)	FY28 Planned
Revenues							
Intergovernmental	$ 5,491,804	$ 4,516,442	$ 4,653,824	$ 4,326,732	$ 4,563,254	$ 236,522	$ 4,174,123
Taxes and Assessments	42,990,666	43,407,890	43,407,890	44,469,890	46,168,850	1,698,960	46,622,032
Court Fines and Forfeitures	2,195,078	2,076,450	2,076,450	2,238,761	2,237,700	(1,061)	2,237,700
Licenses and Permits	1,331,995	1,639,980	1,639,980	1,562,472	1,553,220	(9,252)	1,553,220
Service Charges and Fees	620,741	582,470	582,470	599,995	575,170	(24,825)	548,170
Contributions	99,064	10,000	15,568	52,868	20,000	(32,868)	20,000
Miscellaneous	1,363,043	888,020	950,310	1,955,472	1,113,660	(841,812)	1,113,660
Transfers	144,000	1,144,000	1,144,000	1,144,000	1,556,000	412,000	1,356,000
Total Revenues	**54,236,390**	**54,265,252**	**54,470,491**	**56,350,190**	**57,787,854**	**1,437,664**	**57,624,905**
Personnel							
Policy and Administration Services	2,025,132	2,157,948	2,150,748	2,034,616	2,186,959	152,343	2,209,201
Management Services	1,675,740	1,866,822	1,866,876	1,829,789	1,939,706	109,917	1,964,547
Development Services	1,761,110	1,988,222	1,988,022	1,769,551	1,983,007	213,456	2,029,435
Police Services	13,967,360	12,664,759	12,664,759	11,915,236	13,574,323	1,659,087	13,902,919
Fire Services	12,203,077	12,163,678	12,163,678	11,180,495	13,010,633	1,830,138	13,565,247
Operation Services	4,414,791	4,767,841	4,767,841	4,298,577	4,913,126	614,549	4,915,978
Non-Departmental	9,937	19,420	19,420	9,420	19,420	10,000	19,420
Total	**36,057,147**	**35,628,690**	**35,621,344**	**33,037,684**	**37,627,174**	**4,589,490**	**38,606,747**
Other Operating							
Policy and Administration Services	894,275	1,343,610	1,320,210	946,568	944,051	(2,517)	1,200,652
Management Services	2,639,595	2,906,310	2,940,586	2,749,950	2,350,573	(399,377)	2,770,222
Development Services	102,059	226,123	227,646	168,264	207,660	39,396	207,452
Police Services	4,983,252	4,852,370	5,114,339	5,294,198	5,417,127	122,929	5,106,293
Fire Services	2,698,074	2,995,250	3,132,381	3,120,463	2,837,955	(282,508)	2,966,104
Operation Services	2,934,693	2,069,713	2,116,625	2,150,975	2,126,299	(24,675)	2,177,757
Non-Departmental	4,968,890	4,235,193	4,405,193	4,775,982	6,006,633	1,230,651	5,019,423
Total	**19,220,839**	**18,628,570**	**19,256,980**	**19,206,401**	**19,890,299**	**683,898**	**19,447,904**
Total Operating Expenditures	**55,277,986**	**54,257,260**	**54,878,324**	**52,244,085**	**57,517,473**	**5,273,388**	**58,054,651**
Operating Excess (Deficiency) Revenues Over Expenditures	**(1,041,595)**	**7,992**	**(407,833)**	**4,106,105**	**270,381**		**(429,746)**
Capital Related Revenues							
Transit Capital	507,526	1,235,200	4,241,919	4,373,019	793,875	(3,579,144)	97,800
Federal Solar Tax Credit - Farmers Market Canopy	-	-	-	-	435,617	435,617	-
Total	**507,526**	**1,235,200**	**4,241,919**	**4,373,019**	**1,229,492**	**(3,143,527)**	**97,800**
Policy and Administration Services	2,247	-	-	-	-	-	-
Management Services	863,401	38,237	869,583	842,353	40,181	(802,172)	-
Development Services	-	40,000	40,000	34,048	-	(34,048)	-
Police Services	1,012,225	-	114,362	-	-	-	-
Fire Services	70,267	605,000	646,721	640,900	-	(640,900)	147,000
Operation Services	748,978	1,806,000	5,877,977	5,835,299	1,041,500	(4,793,799)	195,000
Non-Departmental	5,915,344	-	2,657,849	3,059,087	216,871	(2,842,216)	-
Total Capital Outlay	**8,612,463**	**2,489,237**	**10,206,492**	**10,411,687**	**1,298,552**	**(9,113,135)**	**342,000**
Excess (Deficiency) Revenues Over Expenditures	**(9,146,533)**	**(1,246,045)**	**(6,372,406)**	**(1,932,563)**	**201,321**		**(673,946)**
Fund Balance, Beginning of Year	35,472,067	20,535,904	26,325,534	26,325,534	24,392,970		24,594,292
Fund Balance, End of Year	**$ 26,325,534**	**$ 19,289,859**	**$ 19,953,128**	**$ 24,392,970**	**$ 24,594,292**		**$ 23,920,346**
Contingency Reserve Percent	41.2%	34.0%	30.7%	38.9%	41.8%		41.0%

Budget Comparison Summary - Street Maintenance Fund

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Projected	FY27 Budget	Increase (Decrease)	FY28 Planned
Revenues							
Intergovernmental	$ 7,394,322	$ 7,566,500	$ 7,566,500	$ 7,355,533	$ 7,568,636	$ 213,103	$ 7,636,660
Taxes and Assessments	2,622,846	2,813,800	2,813,800	2,862,076	2,931,715	69,639	2,961,032
Licenses and Permits	271,564	322,000	322,000	271,000	271,000	-	271,000
Miscellaneous	402,320	264,200	315,934	338,691	290,963	(47,728)	290,963
Total Revenues	**10,691,052**	**10,966,500**	**11,018,234**	**10,827,300**	**11,062,314**	**235,014**	**11,159,655**
Personnel							
Policy and Administration Services	79,335	102,668	99,468	87,715	85,226	(2,489)	86,521
Management Services	528,801	627,686	627,713	608,488	654,848	46,360	663,326
Development Services	62,862	105,229	104,729	76,432	102,804	26,372	102,576
Operation Services	4,851,332	5,238,514	5,239,214	4,980,535	5,740,914	760,380	5,784,422
Non-Departmental	-	-	-	-	-	-	-
Total	**5,522,330**	**6,074,098**	**6,071,124**	**5,753,170**	**6,583,792**	**830,622**	**6,636,845**
Other Operating							
Policy and Administration Services	181,138	155,239	144,839	118,083	131,060	12,977	153,027
Management Services	656,954	767,972	789,676	720,239	679,648	(40,591)	793,954
Development Services	14,294	3,868	7,675	11,835	12,085	250	10,247
Operation Services	3,539,468	3,711,249	3,785,168	3,744,392	3,630,733	(113,659)	3,862,684
Non-Departmental	-	-	-	-	-	-	-
Total	**4,391,854**	**4,638,328**	**4,727,359**	**4,594,550**	**4,453,526**	**(141,024)**	**4,819,911**
Total Operating Expenditures	**9,914,184**	**10,712,425**	**10,798,483**	**10,347,720**	**11,037,319**	**689,599**	**11,456,756**
Operating Excess (Deficiency)							
Revenues Over Expenditures	**776,868**	**254,075**	**219,751**	**479,580**	**24,995**		**(297,101)**
Capital Outlay							
Policy and Administration Services	999	-	-	-	-	-	-
Management Services	37,128	14,302	30,012	22,207	7,300	(14,907)	-
Development Services	-	-	-	-	-	-	-
Operation Services	1,470,174	1,159,900	1,159,900	1,007,468	-	(1,007,468)	-
Non-Departmental	-	-	-	-	-	-	-
Total Capital Outlay	**1,508,300**	**1,174,202**	**1,189,912**	**1,029,675**	**7,300**	**(1,022,375)**	**-**
Excess (Deficiency)							
Revenues Over Expenditures	**(731,432)**	**(920,127)**	**(970,161)**	**(550,095)**	**17,696**		**(297,101)**
Fund Balance, Beginning of Year	9,082,409	8,044,979	8,350,977	8,350,977	7,800,882		7,818,577
Fund Balance, End of Year	**$ 8,350,977**	**$ 7,124,852**	**$ 7,380,815**	**$ 7,800,882**	**$ 7,818,577**		**$ 7,521,476**
Contingency Reserve Percent	73.1%	59.9%	61.6%	68.6%	70.8%		65.7%

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Projected	FY27 Budget	FY28 Planned
Beginning Reserve Fund Balance	$ 2,330,219	$ 1,973,093	$ 1,973,093	$ 1,973,093	$ 2,027,893	$ 2,207,893
Contributions	910,000	1,204,800	1,204,800	1,204,800	1,300,000	1,300,000
Replacement	1,267,126	1,150,000	1,150,000	1,150,000	1,120,000	1,655,000
***Ending Reserve Fund Balance**	**$ 1,973,093**	**$ 2,027,893**	**$ 2,027,893**	**$ 2,027,893**	**$ 2,207,893**	**$ 1,852,893**

***The Reserved Equipment Replacement fund balance is included in the Streets Maintenance Fund Balance, End of Year, noted above.**

Budget Comparison Summary - Water and Sewer Operating Fund

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Projected	FY27 Budget	Increase (Decrease)	FY28 Planned
Revenues							
Water Sales	$ 37,886,243	$ 38,949,098	$ 38,949,098	$ 41,037,655	$ 41,448,032	$ 410,377	$ 41,448,032
Sewer Sales	29,027,202	31,775,118	31,775,118	31,685,426	33,056,512	1,371,086	33,056,512
Services Charges and Fees	1,148,870	739,752	739,752	1,015,690	989,752	(25,937)	989,752
Miscellaneous	1,857,158	771,362	812,731	1,584,947	1,780,344	195,396	1,762,173
Total Revenues	**69,919,473**	**72,235,331**	**72,276,700**	**75,323,718**	**77,274,640**	**1,950,922**	**77,256,469**
Personnel							
Policy and Administration Services	510,187	846,284	827,484	752,323	667,370	(84,954)	677,506
Management Services	2,873,188	3,974,084	3,974,222	3,944,739	4,299,100	354,362	4,357,839
Development Services	274,781	2,705,896	2,702,516	2,609,240	2,789,173	179,934	2,796,163
Operation Services	18,892,040	17,387,306	17,387,336	16,152,831	18,480,893	2,328,062	18,645,589
Non-Departmental	-	-	-	-	-	-	-
Total	**22,550,196**	**24,913,570**	**24,891,559**	**23,459,132**	**26,236,536**	**2,777,404**	**26,477,097**
Other Operating							
Policy and Administration Services	416,853	277,954	216,854	140,797	201,166	60,370	268,812
Management Services	2,909,809	3,280,192	3,353,691	3,072,671	3,026,192	(46,479)	3,448,503
Development Services	32,610	216,049	388,817	173,631	327,446	153,815	292,850
Operation Services	35,341,861	40,551,421	41,259,484	40,766,594	41,120,609	354,015	42,315,319
Non-Departmental	100,000	100,000	100,000	100,000	100,000	-	100,000
Total	**38,801,133**	**44,425,617**	**45,318,845**	**44,253,693**	**44,775,413**	**521,720**	**46,425,485**
Total Operating Expenditures	**61,351,329**	**69,339,187**	**70,210,404**	**67,712,825**	**71,011,949**	**3,299,124**	**72,902,581**
Operating Excess (Deficiency)							
Revenues Over Expenditures	**8,568,144**	**2,896,144**	**2,066,295**	**7,610,893**	**6,262,691**		**4,353,888**
Capital Outlay							
Policy and Administration Services	5,868	-	-	-	-	-	-
Management Services	111,383	95,357	145,908	116,492	92,086	(24,405)	-
Development Services	-	44,850	48,240	48,240	30,250	(17,990)	-
Operation Services	732,567	1,971,535	1,972,207	1,608,894	7,876,347	6,267,453	1,200,000
Non-Departmental	-	-	-	-	-	-	-
Total Capital Outlay	**849,817**	**2,111,742**	**2,166,354**	**1,773,626**	**7,998,683**	**6,225,057**	**1,200,000**
Excess (Deficiency)							
Revenues Over Expenditures	**7,718,326**	**784,403**	**(100,059)**	**5,837,267**	**(1,735,992)**		**3,153,888**
Working Capital, Beginning of Year	22,549,917	25,981,968	30,268,243	30,268,243	36,105,510		34,369,518
Working Capital, End of Year	**$ 30,268,243**	**$ 26,766,371**	**$ 30,168,184**	**$ 36,105,510**	**$ 34,369,518**		**$ 37,523,406**
Contingency Reserve Percent	48.7%	37.5%	41.7%	52.0%	43.5%		50.6%

Budget Comparison Summary - Solid Waste Operating Fund

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Projected	FY27 Budget	Increase (Decrease)	FY28 Planned
Revenues							
Intergovernmental	$ 5,185	$ -	$ -	$ -	$ -	$ -	$ -
Service Charges and Fees	21,456,349	25,888,099	25,888,099	26,869,000	28,315,000	1,446,000	28,315,000
Miscellaneous	760,645	289,000	292,709	308,099	493,086	184,987	493,086
Total Revenues	**22,222,179**	**26,177,099**	**26,180,808**	**27,177,099**	**28,808,086**	**1,630,987**	**28,808,086**
Personnel							
Policy and Administration Services	214,525	276,847	268,847	240,186	237,191	(2,995)	240,896
Management Services	974,346	1,138,984	1,139,037	1,103,177	1,196,062	92,885	1,211,961
Operation Services	6,988,539	7,024,306	7,024,306	6,753,454	7,400,671	647,217	7,480,808
Non-Departmental	-	-	-	-	-	-	-
Total	**8,177,409**	**8,440,137**	**8,432,190**	**8,096,817**	**8,833,924**	**737,107**	**8,933,666**
Other Operating							
Policy and Administration Services	290,896	227,620	201,620	154,479	182,724	28,245	222,141
Management Services	1,084,772	1,271,385	1,306,796	1,190,148	1,130,903	(59,245)	1,313,843
Operation Services	6,629,887	8,490,061	8,696,654	8,320,342	8,705,881	385,539	8,915,678
Non-Departmental	825,000	1,825,000	1,825,000	1,825,000	2,612,000	787,000	2,412,000
Total	**8,830,554**	**11,814,066**	**12,030,070**	**11,489,969**	**12,631,508**	**1,141,539**	**12,863,662**
Total Operating Expenditures	**17,007,964**	**20,254,203**	**20,462,260**	**19,586,786**	**21,465,432**	**1,878,646**	**21,797,328**
Operating Excess (Deficiency)							
Revenues Over Expenditures	**5,214,215**	**5,922,896**	**5,718,547**	**7,590,314**	**7,342,654**		**7,010,758**
Capital Outlay							
Policy and Administration Services	2,497	-	-	-	-	-	-
Management Services	55,691	29,433	52,998	40,340	14,079	(26,261)	-
Operation Services	257,244	568,800	735,592	725,850	533,800	(192,050)	548,800
Non-Departmental	5,476,090	5,234,433	5,234,433	5,234,433	6,792,322	1,557,889	6,792,322
Total Capital Outlay	**5,791,522**	**5,832,666**	**6,023,024**	**6,000,623**	**7,340,201**	**1,339,578**	**7,341,122**
Excess (Deficiency)							
Revenues Over Expenditures	**(577,307)**	**90,230**	**(304,476)**	**1,589,690**	**2,453**		**(330,364)**
Working Capital, Beginning of Year	11,970,040	9,528,388	11,392,733	11,392,733	12,982,423		12,984,876
Adjusted Working Capital, End of Year	**$ 11,392,733**	**$ 9,618,618**	**$ 11,088,257**	**$ 12,982,423**	**$ 12,984,876**		**$ 12,654,512**
Contingency Reserve Percent	50.0%	36.9%	41.9%	50.7%	45.1%		43.4%

Distribution of Appropriations to the Operating Funds

FY27 Budget

Department / Description	Category	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administrative Services						
4100 Mayor	Personnel	$ 48,079	$ 19,232	$ 2,404	$ 16,347	$ 4,327
4100 Mayor	Other Operating	23,873	9,549	1,194	8,117	2,149
4100 Mayor (Non Allocation Accounts)	Other Operating	5,200	5,200			
4101 Board of Directors	Personnel	61,809	17,306	4,945	22,869	11,126
4101 Board of Directors	Other Operating	102,715	28,760	8,217	38,005	18,489
4101 Board of Directors (Salary Increase)	Personnel	51,241	51,241	-	-	-
4102 City Administrator	Personnel	748,089	134,656	59,847	351,602	149,618
4102 City Administrator	Other Operating	254,250	45,765	20,340	119,498	50,850
4102 Contract and Bond Services	Personnel	114,280	-	-	114,280	-
4102 Contract and Bond Services	Other Operating	5,765	-	-	5,765	-
4201 District Court	Personnel	1,473,667	1,473,667	-	-	-
4201 District Court	Other Operating	429,045	429,045	-	-	-
4202 City Prosecutor	Personnel	363,661	363,661	-	-	-
4202 City Prosecutor	Other Operating	28,895	28,895	-	-	-
4203 Public Defender	Other Operating	92,500	92,500	-	-	-
4204 City Attorney	Other Operating	392,000	196,000	98,000	-	98,000
4205 District Court RISE	Other Operating	23,700	23,700	-	-	-
4206 District Court - State Division	Personnel	55,075	55,075	-	-	-
4207 District Court - DWI Court	Other Operating	71,400	71,400	-	-	-
4208 CBID	Personnel	138,224	-	-	-	-
4208 CBID	Other Operating	112,920	-	-	-	-
4208 CBID	Capital Outlay	325,763	-	-	-	-
4405 Internal Auditor	Personnel	360,604	72,121	18,030	162,272	72,121
4405 Internal Auditor	Other Operating	66,182	13,236	3,309	29,782	13,236
Total Policy and Administration Services Division*		**5,348,937**	**3,131,010**	**216,286**	**868,536**	**419,915**
Management Services						
4104 Human Resources	Personnel	999,344	349,770	99,934	349,770	149,902
4104 Human Resources	Other Operating	139,384	48,784	13,938	48,784	20,908
4105 City Clerk	Personnel	310,368	86,903	24,829	114,836	55,866
4105 City Clerk	Other Operating	61,600	17,248	4,928	22,792	11,088
4301 Finance	Personnel	2,241,444	403,460	224,144	941,406	336,217
4301 Finance	Other Operating	456,134	82,104	45,613	191,576	68,420
4401 Information & Technology Svcs	Personnel	1,772,616	655,868	177,262	531,785	265,892
4401 Information & Technology Svcs	Other Operating	5,218,594	1,930,880	521,859	1,565,578	782,789
4407 Communications	Personnel	371,901	66,942	29,752	174,793	74,380
4407 Communications	Other Operating	194,742	35,054	15,579	91,529	38,948
4501 City Services	Personnel	258,979	258,979	-	-	-
4501 City Services	Other Operating	12,750	12,750	-	-	-
4502 Program Services	Personnel	249,186	-	-	249,186	-
4502 Program Services	Other Operating	17,900	-	-	17,900	-
4503 Facilities Maintenance	Personnel	356,838	84,342	15,322	193,293	29,553
4503 Facilities Maintenance	Other Operating	878,996	207,759	37,743	476,138	72,798
4503 Facilities Maintenance	Capital Outlay	170,000	40,181	7,300	92,086	14,079
4504 Citizen Services	Personnel	1,672,069	33,441	83,603	1,254,052	284,252
4504 Citizen Services	Other Operating	799,719	15,994	39,986	599,789	135,952
5524 Technology	Personnel	489,978	-	-	489,978	-
5524 Technology	Other Operating	12,105	-	-	12,105	-
Total Management Services Division*		**16,684,647**	**4,330,460**	**1,341,795**	**7,417,378**	**2,341,044**

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

Distribution of Appropriations to the Operating Funds

FY27 Budget

Department / Description	Category	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Development Services						
4103 Roadway Engineering	Personnel	752,988	15,060	37,649	60,239	-
4106 Planning & Zoning	Personnel	1,056,377	686,645	-	211,275	-
4106 Planning & Zoning	Other Operating	118,265	76,872	-	23,653	-
4107 Community Development	Personnel	345,473	-	-	-	-
4107 Community Development	Other Operating	35,050	-	-	-	-
4108 Building Safety	Personnel	1,255,240	1,255,240	-	-	-
4108 Building Safety	Other Operating	125,954	125,954	-	-	-
4108 Specialized Inspections	Personnel	279,758	-	-	279,758	-
4108 Specialized Inspections	Other Operating	42,750	-	-	42,750	-
4108 Specialized Inspections	Capital Outlay	30,250	-	-	30,250	-
4120 Engineering Administration	Personnel	2,606,203	26,062	65,155	1,407,350	-
4120 Engineering Administration	Other Operating	483,413	4,834	12,085	261,043	-
5523 Engineering & Tech	Personnel	830,551	-	-	830,551	-
6900 Neighborhood Services	Personnel	962,363	-	-	-	-
6900 Neighborhood Services	Other Operating	392,296	-	-	-	-
Total Development Services Division*		**9,316,931**	**2,190,667**	**114,890**	**3,146,869**	**-**
Police Services						
4701 Administration	Personnel	1,512,275	1,512,275	-	-	-
4701 Administration	Other Operating	835,769	835,769	-	-	-
4702 Support Services	Personnel	1,431,234	1,431,234	-	-	-
4702 Support Services	Other Operating	698,547	698,547	-	-	-
4703 Investigations	Personnel	2,918,090	2,918,090	-	-	-
4703 Investigations	Other Operating	292,471	292,471	-	-	-
4704 Field Operations	Personnel	5,854,660	5,854,660	-	-	-
4704 Field Operations	Other Operating	928,225	928,225	-	-	-
4705 Special Operations	Personnel	1,314,105	1,314,105	-	-	-
4705 Special Operations	Other Operating	201,750	201,750	-	-	-
4706 Airport Services	Personnel	235,982	235,982	-	-	-
4707 Animal Services	Personnel	307,977	307,977	-	-	-
4707 Animal Services	Other Operating	1,535,365	1,535,365	-	-	-
47091120 1/8% Sales Tax	Personnel	2,930,900	-	-	-	-
47091120 1/8% Sales Tax	Capital Outlay	1,970,000	-	-	-	-
4710 Sebastian County Detention Center	Other Operating	925,000	925,000	-	-	-
1112 River Valley Communications Center	Personnel	2,852,961	-	-	-	-
1112 River Valley Communications Center	Other Operating	1,083,669	-	-	-	-
Total Police Services Division*		**27,828,980**	**18,991,450**	**-**	**-**	**-**
Fire Services						
4801 Administration	Personnel	1,070,960	1,070,960	-	-	-
4801 Administration	Other Operating	484,529	484,529	-	-	-
4802 Suppression	Personnel	11,701,366	11,701,366	-	-	-
4802 Suppression	Other Operating	2,193,811	2,193,811	-	-	-
4803 1/8% Sales Tax	Personnel	1,964,300	-	-	-	-
4803 1/8% Sales Tax	Other Operating	73,551	-	-	-	-
4803 1/8% Sales Tax	Capital Outlay	2,172,069	-	-	-	-
4804 Training	Personnel	238,307	238,307	-	-	-
4804 Training	Other Operating	159,615	159,615	-	-	-
Total Fire Services Division		**20,058,508**	**15,848,588**	**-**	**-**	**-**

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

Distribution of Appropriations to the Operating Funds

FY27 Budget

Department / Description	Category	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Public Works						
5100 Public Works Administration	Personnel	460,654	-	230,327	230,327	-
5101 Administration	Personnel	398,733	-	398,733	-	-
5101 Administration	Other Operating	271,666	-	271,666	-	-
5302 Heavy Construction	Personnel	568,219	-	568,219	-	-
5302 Heavy Construction	Other Operating	196,266	-	196,266	-	-
5303 Street Drainage	Personnel	1,206,788	-	1,206,788	-	-
5303 Street Drainage	Other Operating	444,594	-	444,594	-	-
5304 Street Maintenance	Personnel	1,179,820	-	1,179,820	-	-
5304 Street Maintenance	Other Operating	321,920	-	321,920	-	-
5305 Sidewalk Construction	Personnel	777,566	-	777,566	-	-
5305 Sidewalk Construction	Other Operating	532,453	-	532,453	-	-
5306 Neighborhood Overlay	Personnel	876,013	-	-	-	-
5306 Neighborhood Overlay	Other Operating	5,738,970	-	-	-	-
5306 Neighborhood Overlay	Capital Outlay	2,713,000	-	-	-	-
5401 Traffic Control	Personnel	1,134,810	-	1,134,810	-	-
5401 Traffic Control	Other Operating	410,344	-	410,344	-	-
5403 Street Lighting	Other Operating	1,350,000	-	1,350,000	-	-
5521 Business Operations	Personnel	718,525	-	-	718,525	-
5521 Business Operations	Other Operating	325,003	-	-	325,003	-
5610 Water Line Maintenance	Personnel	4,411,425	-	-	4,411,425	-
5610 Water Line Maintenance	Other Operating	3,696,939	-	-	3,696,939	-
5610 Water Line Maintenance	Capital Outlay	945,000	-	-	945,000	-
5611 Water Reclamation Maint	Personnel	2,984,969	-	-	2,984,969	-
5611 Water Reclamation Maint	Other Operating	1,651,341	-	-	1,651,341	-
5611 Water Reclamation Maint	Capital Outlay	600,000	-	-	600,000	-
Total Public Works		**33,915,017**	**-**	**9,023,506**	**15,563,528**	**-**
Operation Services - Water & Sewer						
5501 Utility Administration	Personnel	1,378,114	-	-	1,378,114	-
5501 Utility Administration	Other Operating	403,844	-	-	403,844	-
5501 Utility Administration	Capital Outlay	-	-	-	-	-
55560400 Water Treatment	Personnel	1,944,753	-	-	1,944,753	-
55560400 Water Treatment	Other Operating	7,272,255	-	-	7,272,255	-
55560400 Water Treatment	Capital Outlay	5,889,778	-	-	5,889,778	-
5590 Non-Capital Projects	Other Operating	205,000	-	-	205,000	-
5618 Debt Service	Other Operating	19,671,600	-	-	19,671,600	-
5625 Environmental Quality	Personnel	1,855,618	-	-	1,855,618	-
5625 Environmental Quality	Other Operating	777,274	-	-	777,274	-
5625 Environmental Quality	Capital Outlay	104,600	-	-	104,600	-
5626 Easement, Building, Station Maintenance	Personnel	2,510,752	-	-	2,510,752	-
5626 Easement, Building, Station Maintenance	Other Operating	2,569,896	-	-	2,569,896	-
5626 Easement, Building, Station Maintenance	Capital Outlay	158,889	-	-	158,889	-
56560300 Water Reclamation	Personnel	2,446,410	-	-	2,446,410	-
56560300 Water Reclamation	Other Operating	4,547,457	-	-	4,547,457	-
56560300 Water Reclamation	Capital Outlay	178,080	-	-	178,080	-
Total Water and Sewer		**51,914,320**	**-**	**-**	**51,914,320**	**-**

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

Distribution of Appropriations to the Operating Funds

FY27 Budget

Department / Description	Category	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Solid Waste						
6301 Administration	Personnel	844,808	-	-	-	844,808
6301 Administration	Other Operating	242,140	-	-	-	242,140
6302 Residential Collections	Personnel	2,382,515	-	-	-	2,382,515
6302 Residential Collections	Other Operating	1,211,692	-	-	-	1,211,692
6302 Residential Collections	Capital Outlay	210,000	-	-	-	210,000
6303 Commercial Collections	Personnel	907,329	-	-	-	907,329
6303 Commercial Collections	Other Operating	628,769	-	-	-	628,769
6303 Commercial Collections	Capital Outlay	274,400	-	-	-	274,400
6304 Fleets & Grounds Maintenance	Personnel	1,019,879	-	-	-	1,019,879
6304 Fleets & Grounds Maintenance	Other Operating	633,525	-	-	-	633,525
6305 Sanitary Landfill	Personnel	1,458,888	-	-	-	1,458,888
6305 Sanitary Landfill	Other Operating	4,799,232	-	-	-	4,799,232
6307 Industrial Collection	Personnel	697,548	-	-	-	697,548
6307 Industrial Collection	Other Operating	643,518	-	-	-	643,518
6307 Industrial Collection	Capital Outlay	49,400	-	-	-	49,400
6308 Waste Reduction	Personnel	89,704	-	-	-	89,704
6308 Waste Reduction	Other Operating	547,005	-	-	-	547,005
Total Solid Waste		**16,640,352**	**-**	**-**	**-**	**16,640,352**
Operation Services - Parks						
6201 Parks Maintenance	Personnel	1,631,009	1,386,358	244,651	-	-
6201 Parks Maintenance (Operating)	Other Operating	689,935	586,445	103,490	-	-
6201 Parks Maintenance (560000)	Other Operating	40,000	40,000			
6201 Parks Maintenance (Capital)	Capital Outlay	99,000	99,000	-	-	-
6202 Oak Cemetery	Personnel	165,098	165,098	-	-	-
6202 Oak Cemetery	Other Operating	25,750	25,750	-	-	-
6204 Community Centers	Personnel	147,884	147,884	-	-	-
6204 Community Centers	Other Operating	31,830	31,830	-	-	-
6205 Aquatics	Personnel	120,564	120,564	-	-	-
6205 Aquatics	Other Operating	105,462	105,462	-	-	-
6206 Riverfront/Downtown Maintenance	Personnel	363,903	363,903	-	-	-
6206 Riverfront/Downtown Maintenance	Other Operating	187,642	187,642	-	-	-
6208 1/8% Sales Tax	Other Operating	300	-	-	-	-
6208 1/8% Sales Tax	Capital Outlay	8,721,660	-	-	-	-
Total Parks and Community Services		**12,330,037**	**3,259,935**	**348,142**	**-**	**-**
Operation Services - Transit						
01016550 Transit	Personnel	2,603,733	2,603,733	-	-	-
01016550 Transit	Other Operating	828,725	828,725	-	-	-
01016550 Transit	Capital Outlay	942,500	942,500	-	-	-
Total Transit		**4,374,958**	**4,374,958**	**-**	**-**	**-**
Operation Services - Miss Laura's						
11140101 Miss Laura's	Personnel	125,586	125,586	-	-	-
11140101 Miss Laura's	Other Operating	84,701	84,701	-	-	-
Total Miss Laura's		**210,287**	**210,287**	**-**	**-**	**-**
Health						
6101 Health	Other Operating	235,745	235,745	-	-	-
Total Health		**235,745**	**235,745**	**-**	**-**	**-**
Non-Departmental						
11130180 Convention & Visitors Bureau	Personnel	649,316	-	-	-	-
11130180 Convention & Visitors Bureau	Other Operating	641,217	-	-	-	-
01010170 General Fund	Personnel	19,420	19,420			
01010170 General Fund	Other Operating	6,006,633	6,006,633			
01010170 General Fund	Capital Outlay	216,871	216,871			
21010670 Water & Sewer	Other Operating	100,000			100,000	
21040770 Solid Waste	Other Operating	2,612,000				2,612,000
21040770 Solid Waste	Capital Outlay	6,792,322				6,792,322
Total Non-Departmental*		**17,037,779**	**6,242,924**	**-**	**100,000**	**9,404,322**
Total*		**$ 215,896,499**	**$ 58,816,025**	**$ 11,044,618**	**$ 79,010,632**	**$ 28,805,633**

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