

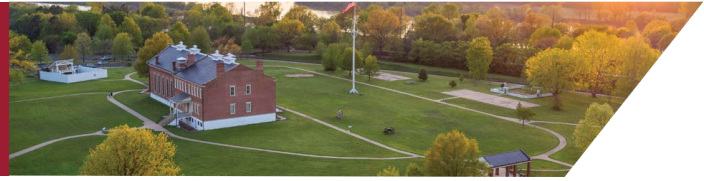


Financial Report

(Unaudited)
Operating Funds
March 31, 2025



Table of Contents



Financial Report March 31, 2025 (Unaudited)

Balance Sheets

General Fund	1
Street Maintenance Fund	1

Budgetary Comparison Reports

General Fund	2
Street Maintenance Fund	3

Statements of Working Capital

Water & Sewer Operating Fund	4
Solid Waste Operating Fund	4

Budgetary Comparison Reports

Water & Sewer Operating Fund	5
Solid Waste Operating Fund	6

Combining Statement of Revenues and Expenditures

Water & Sewer Operating Fund	7
------------------------------------	---

Statements of Program Expenditures

General Fund	8
Street Maintenance Fund	10
Water & Sewer Operating Fund	11
Solid Waste Operating Fund	12

Special Reports

Treasury Report	13
-----------------------	----



**Governmental Operating Funds
Balance Sheets
March 31, 2025**

	<u>General Fund</u>	<u>Street Maintenance Fund</u>
Assets		
Pooled Cash and Investments	\$ 20,919,808	\$ 7,873,686
Receivables, net	13,086,654	2,550,521
Due from Other Governments	262,360	652,403
Prepaid Items	2,622,380	-
	<u>36,891,202</u>	<u>11,076,611</u>
Total Assets	<u>\$ 36,891,202</u>	<u>\$ 11,076,611</u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable and accrued liabilities	\$ 1,308,167	\$ 159,987
Deferred Inflows of Resources		
Unavailable property tax revenues	8,501,519	2,550,456
Fund Balance	<u>27,081,516</u>	<u>8,366,167</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 36,891,202</u>	<u>\$ 11,076,611</u>





**General Fund
Budget Comparison Summary
Period Ended March 31, 2025**

	<u>Prior Year Actual to March 2024</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Intergovernmental	\$ 287,171	\$ 6,522,067	\$ 8,975,678	\$ 867,003	\$ 8,108,675	90.34%
Taxes and Assessments	6,617,535	42,850,000	42,850,000	6,544,210	36,305,790	84.73%
Court Fines and Forfeitures	331,099	1,923,700	1,923,700	384,422	1,539,278	80.02%
Licenses and Permits	598,104	2,487,560	2,487,560	577,232	1,910,328	76.80%
Service Charges and Fees	133,136	518,020	518,020	128,278	389,742	75.24%
Miscellaneous	279,763	183,800	424,425	141,604	282,821	66.64%
Transfers	25,000	100,000	100,000	25,000	75,000	75.00%
Interest	454,507	1,500,000	1,500,000	259,998	1,240,002	82.67%
Total Revenues	8,726,315	56,085,147	58,779,383	8,927,746	49,851,637	84.81%
Expenditures						
Policy and Administration						
Services	702,772	3,920,027	4,046,509	729,301	3,317,209	81.98%
Management Services	835,359	4,763,296	6,994,510	1,434,668	5,559,842	79.49%
Development Services	374,414	2,151,545	2,193,121	395,998	1,797,123	81.94%
Police Services	3,875,241	21,704,346	22,982,302	3,992,725	18,989,577	82.63%
Fire Services	3,473,501	14,981,927	16,078,544	3,363,586	12,714,958	79.08%
Operation Services	1,256,808	8,678,564	13,349,836	1,595,442	11,754,394	88.05%
Non-Departmental	963,941	5,629,540	13,772,483	5,846,538	7,925,945	57.55%
Total Expenditures	11,482,037	61,829,245	79,417,306	17,358,258	62,059,048	78.14%
Excess (Deficiency)						
Revenues Over Expenditures	(2,755,722)	(5,744,098)	(20,637,923)	(8,430,512)		
Fund Balance,						
Beginning of Period	41,942,915	29,995,346	35,512,028	35,512,028		
Fund Balance,						
End of Period	\$ 39,187,194	\$ 24,251,248	\$ 14,874,104	\$ 27,081,516		
Contingency Reserve Percent	59.8%	39.2%	18.7%	34.1%		





**Street Maintenance Fund
Budget Comparison Summary
Period Ended March 31, 2025**

	<u>Prior Year Actual to March 2024</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Intergovernmental	\$ 1,842,196	\$ 8,060,000	\$ 8,060,000	\$ 1,818,304	\$ 6,241,696	77.44%
Taxes and Assessments	93,587	2,600,000	2,600,000	87,464	2,512,536	96.64%
Licenses and Permits	68,552	360,000	360,000	66,332	293,669	81.57%
Miscellaneous	78,307	-	-	27,112	(27,112)	-
Interest	120,728	200,000	200,000	80,341	119,659	59.83%
Total Revenues	<u>2,203,371</u>	<u>11,220,000</u>	<u>11,220,000</u>	<u>2,079,552</u>	<u>9,140,448</u>	<u>81.47%</u>
Expenditures						
Policy and Administration						
Services	80,452	308,701	336,639	87,866	248,773	73.90%
Management Services	235,780	1,560,828	1,562,479	355,151	1,207,327	77.27%
Development Services	13,849	93,669	95,119	14,660	80,460	84.59%
Operation Services	1,988,310	9,467,882	11,368,564	2,338,116	9,030,448	79.43%
Total Expenditures	<u>2,318,391</u>	<u>11,431,080</u>	<u>13,362,801</u>	<u>2,795,793</u>	<u>10,567,009</u>	<u>79.08%</u>
Excess (Deficiency)						
Revenues Over Expenditures	(115,020)	(211,080)	(2,142,801)	(716,241)		
Fund Balance,						
Beginning of Period	<u>9,706,603</u>	<u>6,404,621</u>	<u>9,082,408</u>	<u>9,082,408</u>		
Fund Balance,						
End of Period	<u>\$ 9,591,583</u>	<u>\$ 6,193,541</u>	<u>\$ 6,939,607</u>	<u>\$ 8,366,167</u>		
Contingency Reserve Percent	68.7%	54.2%	51.9%	62.6%		





**Enterprise Operating Funds
Statements of Working Capital
March 31, 2025**

	<u>Water & Sewer Operating Fund</u>	<u>Solid Waste Operating Fund</u>
Current Assets		
Pooled Cash and Investments	\$ 16,828,775	\$ 10,262,414
Receivables, net	6,473,857	1,801,539
Inventories	<u>2,077,039</u>	<u>127,741</u>
Total Current Assets	25,379,671	12,191,694
Current Liabilities		
Accounts payable and accrued liabilities	<u>341,980</u>	<u>4,417</u>
Working Capital	<u><u>\$ 25,037,691</u></u>	<u><u>\$ 12,187,278</u></u>





**Water & Sewer Operating Fund
Budget Comparison Summary
Period Ended March 31, 2025**

	<u>Prior Year Actual to March 2024</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Service Charges and Fees	\$ 13,984,474	\$ 72,593,675	\$ 72,598,304	\$ 15,600,257	\$ 56,998,047	78.51%
Miscellaneous	106,926	30,000	30,000	36,561	(6,561)	-21.87%
Interest	237,544	585,000	585,000	163,386	421,614	72.07%
Total Revenues	14,328,943	73,208,675	73,213,304	15,800,204	57,413,100	78.42%
Expenditures						
Policy and Administration						
Services	240,538	1,269,263	1,407,218	244,497	1,162,720	82.63%
Management Services	1,113,251	7,503,823	6,481,088	1,446,764	5,034,324	77.68%
Development Services	65,484	367,269	374,036	64,459	309,577	82.77%
Operation Services	12,117,376	67,660,181	69,259,597	11,531,710	57,727,888	83.35%
Non-Departmental	25,000	100,000	100,000	25,000	75,000	75.00%
Total Expenditures	13,561,649	76,900,537	77,621,939	13,312,430	64,309,509	82.85%
Excess (Deficiency)						
Revenues Over Expenditures	767,294	(3,691,862)	(4,408,635)	2,487,774		
Working Capital,						
Beginning of Period	<u>23,287,022</u>	<u>17,284,242</u>	<u>22,549,917</u>	<u>22,549,917</u>		
Working Capital,						
End of Period	<u>\$ 24,054,316</u>	<u>\$ 13,592,380</u>	<u>\$ 18,141,282</u>	<u>\$ 25,037,691</u>		
Contingency Reserve Percent	33.0%	17.7%	23.4%	32.3%		
Estimated Annual Net Revenues						
Available for Debt Service	\$ 22,706,493	\$ 15,948,522	\$ 15,231,749	\$ 27,184,600		
Annual Debt Service	19,638,150	19,640,384	19,640,384	19,640,384		
Estimated Debt Service Coverage	116%	81%	78%	138%		





**Solid Waste Operating Fund
Budget Comparison Summary
Period Ended March 31, 2025**

	<u>Prior Year Actual to March 2024</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Service Charges and Fees	\$ 5,171,479	\$ 22,377,102	\$ 22,377,102	\$ 5,194,982	\$ 17,182,120	76.78%
Miscellaneous	38,167	3,200	3,200	2,071	1,129	35.29%
Interest	129,838	180,000	180,000	98,989	81,011	45.01%
Total Revenues	<u>5,339,484</u>	<u>22,560,302</u>	<u>22,560,302</u>	<u>5,296,042</u>	<u>17,264,260</u>	<u>76.52%</u>
Expenditures						
Policy and Administration						
Services	144,315	647,917	712,683	152,221	560,462	78.64%
Management Services	409,017	2,755,733	2,593,784	587,935	2,005,849	77.33%
Operation Services	2,478,419	16,239,312	16,809,179	2,763,376	14,045,803	83.56%
Non-Departmental	1,858,878	6,301,087	6,301,087	1,575,272	4,725,815	75.00%
Total Expenditures	<u>4,890,628</u>	<u>25,944,049</u>	<u>26,416,733</u>	<u>5,078,805</u>	<u>21,337,928</u>	<u>80.77%</u>
Revenues Over Expenditures	448,856	(3,383,747)	(3,856,431)	217,237	(4,073,668)	
Working Capital, Beginning of Period	<u>11,571,286</u>	<u>9,068,257</u>	<u>11,970,040</u>	<u>11,970,040</u>		
Working Capital, End of Period	<u>\$ 12,020,142</u>	<u>\$ 5,684,510</u>	<u>\$ 8,113,610</u>	<u>\$ 12,187,278</u>		
Contingency Reserve Percent	46.6%	21.9%	30.7%	46.1%		





**Water & Sewer Operating Fund
Combining Statement of Revenues and Expenditures
Periods Ended March 31, 2024 and 2025**

	YTD March 31, 2024			YTD March 31, 2025		
	Water	Sewer	Combined	Water	Sewer	Combined
Revenues						
Service Charges and Fees	\$ 6,150,997	\$ 7,833,477	\$ 13,984,474	\$ 8,348,989	\$ 7,251,268	\$ 15,600,257
Miscellaneous	53,463	53,463	106,926	18,281	18,281	36,561
Interest	118,772	118,772	237,544	81,693	81,693	163,386
Total Revenues	6,323,231	8,005,712	14,328,943	8,448,962	7,351,242	15,800,204
Expenditures						
Policy and Administration Services	120,269	120,269	240,538	122,249	122,249	244,497
Management Services	564,930	548,321	1,113,251	730,663	716,102	1,446,764
Development Services	32,742	32,742	65,484	32,229	32,229	64,459
Operation Services	6,981,235	5,136,141	12,117,376	6,738,997	4,792,712	11,531,710
Non-Departmental	12,500	12,500	25,000	12,500	12,500	25,000
Total Expenditures	7,711,676	5,849,973	13,561,649	7,636,638	5,675,792	13,312,430
Excess (Deficiency)						
Revenues Over Expenditures	\$ (1,388,444)	\$ 2,155,739	\$ 767,294	\$ 812,324	\$ 1,675,450	\$ 2,487,774





**General Fund
Statement of Program Expenditures
Period Ended March 31, 2025**

	Prior Year Actual to March 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 14,023	\$ 73,652	\$ 74,320	\$ 13,119	\$ 61,201	82.35%
4100 Mayor (Non-Allocated)	91,948	431,500	431,500	24,738	406,762	94.27%
4101 Board of Directors	43,337	174,816	250,646	36,365	214,281	85.49%
4102 City Administrator	54,992	294,894	308,226	62,577	245,649	79.70%
4201 District Court	310,848	2,088,937	2,118,049	385,599	1,732,450	81.79%
4202 City Prosecutor	46,336	267,205	272,429	52,039	220,390	80.90%
4203 Public Defender	23,125	92,500	92,500	23,125	69,375	75.00%
4204 City Attorney	81,142	205,500	205,500	94,643	110,857	53.94%
4205 Rise Court	366	35,700	35,700	1,506	34,194	95.78%
4206 District Court - State Division	8,988	61,128	62,391	11,403	50,988	81.72%
4207 District Court - DWI Court	7,806	72,700	72,700	7,137	65,563	90.18%
4405 Internal Auditor	19,862	121,495	122,549	17,050	105,498	86.09%
Total Policy and Administration Services	702,772	3,920,027	4,046,509	729,301	3,317,209	81.98%
Management Services						
4104 Human Resources	59,608	307,548	313,252	58,621	254,631	81.29%
4105 City Clerk	19,479	117,531	122,139	20,588	101,551	83.14%
4301 Finance	61,169	337,322	342,674	65,993	276,681	80.74%
4306 Purchasing	60,722	237,191	255,198	45,776	209,422	82.06%
4401 Information & Technology Svcs	453,549	3,416,577	3,691,996	902,853	2,789,142	75.55%
5520 Citizens Service	11,073	44,623	45,166	9,707	35,458	78.51%
5520 Citizens Service CC Fee	-	30,000	228,000	204,042	23,958	10.51%
4501 Sustainability	-	5,077	1,709,327	31,641	1,677,686	98.15%
4407 Communications	10,461	77,510	78,473	20,845	57,628	73.44%
4408 Mobility Coordinator	159,297	189,916	208,286	74,601	133,685	64.18%
Total Management Services	835,359	4,763,296	6,994,510	1,434,668	5,559,842	79.49%
Development Services						
4103 Engineering	5,540	37,468	38,048	5,864	32,184	84.59%
4106 Planning & Zoning	140,806	706,544	720,997	133,261	587,736	81.52%
4108 Building Safety	228,069	1,407,534	1,434,077	256,874	1,177,203	82.09%
Total Development Services	374,414	2,151,545	2,193,121	395,998	1,797,123	81.94%
Police Services						
4701 Administration	380,621	3,347,231	3,474,647	419,616	3,055,031	87.92%
4702 Support Services	463,716	2,769,913	3,387,683	533,016	2,854,666	84.27%
4703 Investigations	629,348	3,193,478	3,219,832	601,586	2,618,246	81.32%
4704 Patrol	1,517,721	6,654,915	7,119,170	1,352,412	5,766,758	81.00%
4705 Radio Communications	209,047	1,774,898	1,775,739	322,758	1,452,981	81.82%
4706 Airport Services	48,732	266,782	266,782	31,675	235,107	88.13%
4707 Animal Control	293,682	1,645,803	1,653,764	359,197	1,294,567	78.28%
4708 Communications	332,375	2,051,326	2,084,685	372,464	1,712,221	82.13%
Total Police Services	3,875,241	21,704,346	22,982,302	3,992,725	18,989,577	82.63%
Fire Services						
4801 Administration	351,388	1,447,906	1,469,686	344,828	1,124,858	76.54%
4802 Suppression	3,059,120	13,140,997	14,208,699	2,957,250	11,251,449	79.19%
4804 Training	61,708	393,024	400,159	61,507	338,651	84.63%
Total Fire Services	3,473,501	14,981,927	16,078,544	3,363,586	12,714,958	79.08%



**General Fund
Statement of Program Expenditures
Period Ended March 31, 2025**

	Prior Year Actual to March 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Operation Services						
Parks & Recreation						
6201 Parks Maintenance	\$ 329,260	\$ 2,355,554	\$ 2,554,326	\$ 411,681	\$ 2,142,645	83.88%
6201 Parks Maintenance (Program Expense)	6,657	40,000	40,000	3,075	36,925	92.31%
6202 Oak Cemetery	32,794	227,531	396,987	48,521	348,466	87.78%
6204 Community Centers	32,652	249,172	252,170	54,731	197,439	78.30%
6205 Aquatics	11,357	221,873	242,226	13,940	228,286	94.25%
6206 Riverfront/Downtown Maintenance	96,066	621,167	1,001,091	54,064	947,027	94.60%
Total Parks & Recreation	508,786	3,715,297	4,486,800	586,012	3,900,788	86.94%
6550 Transit	710,510	4,718,427	7,943,412	935,963	7,007,449	88.22%
1114 Miss Laura's	-	-	674,655	32,795	641,860	95.14%
6101 Health	37,513	244,840	244,969	40,672	204,297	83.40%
Total Operation Services	1,256,808	8,678,564	13,349,836	1,595,442	11,754,394	88.05%
Non-Departmental						
0101 Pension Paid Monthly - Court	2,355	9,420	9,420	2,355	7,065	75.00%
0101 Unemployment	-	100,000	100,000	(5,412)	105,412	105.41%
0101 Property Insurance	-	3,490	3,490	-	3,490	100.00%
0101 Cap Outlay - Land	5,000	-	-	-	-	-
0101 Claims Judgements	12,500	-	-	-	-	-
0101 Cap Outlay - Buildings	-	-	4,000,000	3,973,844	26,156	0.65%
0101 Non-Departmental Program Expen	-	-	1,690,716	599,812	1,090,904	64.52%
0101 Ft Smith Museum of History	-	20,000	20,000	-	20,000	100.00%
0101 SRCA	-	175,000	175,000	-	175,000	100.00%
0101 Area Agency on Aging	-	60,000	60,000	-	60,000	100.00%
0101 Project Compassion	-	9,500	9,500	-	9,500	100.00%
0101 Senior Citizens Center	-	25,000	291,440	5,158	286,282	98.23%
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	249,246	1,479,108	1,479,108	243,909	1,235,199	83.51%
0101 Frontier MPO	15,154	15,154	15,154	15,154	-	-
0101 Washington Comm & Cultural Cnt	-	-	108,010	44	107,966	99.96%
0101 Bost Building	-	-	-	1,268	(1,268)	-
0101 MakeMyMove	-	-	65,000	3,625	61,375	94.42%
0101 Parrot Island Water Park	(137)	-	2,175,069	70,750	2,104,319	96.75%
0101 FEMA Consultant	8,213	-	-	413	(413)	-
0101 Transfer Out to Other Funds	450,000	2,300,000	2,300,000	575,000	1,725,000	75.00%
0101 Trsf Out to Cleanup/Demo Fund	31,250	125,000	125,000	31,250	93,750	75.00%
0101 Trsf Out to Conv Ctr Fund	176,750	1,250,000	1,250,000	312,500	937,500	75.00%
Total Non-Departmental	963,941	5,629,540	13,772,483	5,846,538	7,925,945	57.55%
Total	\$ 11,482,037	\$ 61,829,245	\$ 79,417,306	\$ 17,358,258	\$ 62,059,048	78.14%



**Street Maintenance Fund
Statement of Program Expenditures
Period Ended March 31, 2025**

	Prior Year Actual to March 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 1,753	\$ 9,207	\$ 9,290	\$ 1,640	\$ 7,650	82.35%
4101 Board of Directors	8,722	35,307	56,973	6,830	50,143	88.01%
4102 City Administrator	24,441	131,064	136,989	27,812	109,177	79.70%
4204 City Attorney	40,571	102,750	102,750	47,322	55,428	53.94%
4405 Internal Auditor	4,966	30,374	30,637	4,263	26,375	86.09%
Total Policy and Administration Services	80,452	308,701	336,639	87,866	248,773	73.90%
Management Services						
4104 Human Resources	17,031	87,871	89,501	16,749	72,752	81.29%
4105 City Clerk	5,565	33,580	34,897	5,882	29,014	83.14%
4301 Finance	33,983	187,401	190,375	36,663	153,712	80.74%
4306 Purchasing	24,289	94,877	102,079	18,310	83,769	82.06%
4401 Information & Technology Svcs	122,581	923,399	997,837	244,014	753,822	75.55%
5520 Citizens Service	27,682	111,558	112,914	24,268	88,645	78.51%
5520 Citizens Service Credit Cards	-	75,000	-	-	-	-
4501 Sustainability	-	12,693	-	-	-	-
4407 Communications	4,649	34,449	34,877	9,264	25,613	73.44%
Total Management Services	235,780	1,560,828	1,562,479	355,151	1,207,327	77.27%
Total Development Services	13,849	93,669	95,119	14,660	80,460	84.59%
Operation Services						
Streets and Traffic Control						
5101 Administration	246,048	968,736	1,047,047	202,233	844,814	80.69%
5302 Street Construction	191,583	916,787	1,556,949	298,170	1,258,779	80.85%
5303 Street Drainage	496,472	1,689,102	1,991,916	366,482	1,625,434	81.60%
5304 Street Maintenance	277,501	1,327,373	1,849,275	537,363	1,311,913	70.94%
5305 Sidewalk Construction	231,222	1,160,982	1,175,495	233,194	942,301	80.16%
5401 Traffic Control	261,273	1,589,216	1,897,119	306,504	1,590,615	83.84%
5403 Street Lighting	226,106	1,400,000	1,400,000	321,522	1,078,478	77.03%
Total Streets and Traffic Control	1,930,205	9,052,196	10,917,801	2,265,466	8,652,334	79.25%
Total Parks & Recreation	58,105	415,686	450,763	72,650	378,114	83.88%
Total Operation Services	1,988,310	9,467,882	11,368,564	2,338,116	9,030,448	79.43%
Total	\$ 2,318,391	\$ 11,431,080	\$ 13,362,801	\$ 2,795,793	\$ 10,567,009	79.08%





**Water & Sewer Operating Fund
Statement of Program Expenditures
Period Ended March 31, 2025**

	Prior Year Actual to March 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 11,919	\$ 62,604	\$ 63,172	\$ 11,151	\$ 52,021	82.35%
4101 Board of Directors	40,339	163,296	263,499	31,587	231,911	88.01%
4102 City Administrator	143,591	770,000	804,812	163,395	641,417	79.70%
4405 Internal Auditor	44,690	273,363	275,735	38,364	237,371	86.09%
Total Policy and Administration Services	240,538	1,269,263	1,407,218	244,497	1,162,720	82.63%
Management Services						
4104 Human Resources	59,608	307,548	313,252	58,621	254,631	81.29%
4105 City Clerk	25,740	155,309	161,398	27,206	134,192	83.14%
4301 Finance	142,729	787,085	799,573	153,983	645,590	80.74%
4306 Purchasing	74,891	292,536	314,744	56,457	258,287	82.06%
4401 Information & Technology Svcs	367,743	2,770,198	2,993,510	732,043	2,261,467	75.55%
5520 Citizens Service	415,225	1,673,363	1,693,709	364,027	1,329,682	78.51%
5520 Citizens Service Credit Cards	-	1,125,000	-	-	-	-
4501 Sustainability	-	190,397	-	-	-	-
4407 Communications	27,316	202,387	204,902	54,427	150,474	73.44%
Total Management Services	1,113,251	7,503,823	6,481,088	1,446,764	5,034,324	77.68%
Development Services						
4103 Engineering	22,159	149,871	152,191	23,456	128,736	84.59%
4106 Planning & Zoning	43,325	217,398	221,845	41,003	180,842	81.52%
Total Development Services	65,484	367,269	374,036	64,459	309,577	82.77%
Operation Services						
5501 Utility Administration	283,858	2,203,655	2,391,048	443,359	1,947,690	81.46%
5521 Business & Finance	315,353	1,550,638	1,600,148	298,315	1,301,834	81.36%
5522 Communications & Training	138,104	656,322	680,850	118,162	562,688	82.64%
5523 Engineering	498,680	2,759,598	2,800,543	460,170	2,340,373	83.57%
5524 Technology	-	661,280	671,149	97,543	573,606	85.47%
5590 Non-Capital Projects	229,022	1,597,500	1,621,563	213,619	1,407,944	86.83%
5656 Water Reclamation	991,009	7,336,514	7,836,280	853,398	6,982,881	89.11%
5556 Water Treatment	1,087,187	10,033,746	10,415,073	1,241,445	9,173,629	88.08%
5610 Water Line Maintenance	1,382,681	8,638,482	8,728,933	1,412,906	7,316,027	83.81%
5611 Water Reclamation Maintenance	937,525	4,390,299	4,455,032	904,627	3,550,405	79.69%
5618 Debt Service	4,909,329	19,640,384	19,640,384	4,308,376	15,332,008	78.06%
5625 Environmental Quality	425,465	2,408,433	2,439,546	421,639	2,017,907	82.72%
5626 Fleet, Bldg, Environ Maintenance	919,164	5,783,331	5,979,048	758,151	5,220,897	87.32%
Total Operation Services	12,117,376	67,660,181	69,259,597	11,531,710	57,727,888	83.35%
Non-Departmental						
2101 Trsf Out to GF for Franchise	25,000	100,000	100,000	25,000	75,000	75.00%
Total Non-Departmental	25,000	100,000	100,000	25,000	75,000	75.00%
Total	\$ 13,561,649	\$ 76,900,537	\$ 77,621,939	\$ 13,312,430	\$ 64,309,509	82.85%



**Solid Waste Operating Fund
Statement of Program Expenditures
Period Ended March 31, 2025**

	Prior Year Actual to March 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 3,155	\$ 16,572	\$ 16,722	\$ 2,952	\$ 13,770	82.35%
4101 Board of Directors	19,624	79,441	128,189	15,367	112,822	88.01%
4102 City Administrator	61,103	327,660	342,473	69,530	272,943	79.70%
4204 City Attorney	40,571	102,750	102,750	47,322	55,428	53.94%
4405 Internal Auditor	19,862	121,495	122,549	17,050	105,498	86.09%
Total Policy and Administration Services	144,315	647,917	712,683	152,221	560,462	78.64%
Management Services						
4104 Human Resources	25,546	131,806	134,251	25,123	109,128	81.29%
4105 City Clerk	12,522	75,556	78,518	13,235	65,283	83.14%
4301 Finance	50,975	281,102	285,562	54,994	230,568	80.74%
4306 Purchasing	30,361	118,596	127,599	22,888	104,711	82.06%
4401 Information & Technology Svcs	183,871	1,385,099	1,496,755	366,022	1,130,733	75.55%
5520 Citizens Service	94,118	379,296	383,907	82,513	301,395	78.51%
5520 Citizens Service Credit Cards	-	255,000	-	-	-	-
4501 Sustainability	-	43,157	-	-	-	-
4407 Communications	11,624	86,122	87,192	23,161	64,032	73.44%
Total Management Services	409,017	2,755,733	2,593,784	587,935	2,005,849	77.33%
Operation Services - Solid Waste						
6301 Administration	161,620	1,155,268	1,434,580	228,825	1,205,755	84.05%
6302 Residential Collections	687,598	3,663,791	3,708,408	680,333	3,028,075	81.65%
6303 Commercial Collections	296,172	1,634,681	1,673,481	302,548	1,370,933	81.92%
6304 Fleet & Grounds Maintenance	296,152	1,642,201	1,663,327	352,754	1,310,573	78.79%
6305 Sanitary Landfill	779,222	6,107,191	6,277,399	900,637	5,376,762	85.65%
6307 Industrial Collections	213,945	1,386,673	1,401,022	236,040	1,164,982	83.15%
6308 Waste Reduction	43,710	649,507	650,962	62,238	588,724	90.44%
Total Operation Services	2,478,419	16,239,312	16,809,179	2,763,376	14,045,803	83.56%
Non-Departmental						
2104 Trsf Out to Cleanup/Demo Fund	206,250	825,000	825,000	206,250	618,750	75.00%
2104 Trsf Out to San Sinking -Equip	998,982	3,310,190	3,310,190	827,548	2,482,642	75.00%
2104 Trsf Out to San Sinking - Clos	270,833	897,423	897,423	224,356	673,067	75.00%
2104 Trsf Out to Landfill Cons Fund	382,813	1,268,474	1,268,474	317,119	951,356	75.00%
Total Non-Departmental	1,858,878	6,301,087	6,301,087	1,575,272	4,725,815	75.00%
Total	\$ 4,890,628	\$ 25,944,049	\$ 26,416,733	\$ 5,078,805	\$ 21,337,928	80.77%





**Treasury Report
March 31, 2025**

Pooled Cash Bank Accounts	Interest Rate	Bank Balance
Savings	3.83%	\$ 166,963,696
Operating	3.83%	4,940,648
Accounts payable	3.83%	4,506,645
Payroll	3.83%	582,888
		<u>176,993,877</u>
Pooled Investment Account	Current Yield	Fair Value
Ddm Reich & Tang FDIC Fund	4.00%	100,030
Cadence Trust Variable Rate Mma	3.93%	7,411
US Treasury Bill 04/24/25	4.20%	16,800,734
		<u>16,908,174</u>
Total Pooled Cash and Investments		<u>\$ 193,902,051</u>
Restricted Bank Accounts		Bank Balance
Community Development Block Grant		\$ 68,627
Home Investment Trust Fund Fund		79,923
Smilies		11,668
		<u>\$ 160,218</u>
Escrow Investment Account		Fair Value
SEP Line Replacement Escrow		\$ 265,305
Bond Trust Accounts		Fair Value
Series 2015 Bond Fund		\$ 1,459,686
Series 2015 Debt Service Reserve		2,618,857
Series 2016 Bond Fund		3,540,342
Series 2018 Bond Fund		6,674,149
Series 2018 Construction Fund		21,945,298
		<u>\$ 36,238,331</u>
Solid Waste Landfill Sinking and Constructions Fund		Fair Value
Investments pledged as collateral for ADEQ Line of Credit		\$ 10,603,422

