



## Interim Financial Report

(Unaudited)  
Operating Funds  
June 30, 2025



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## Financial Report June 30, 2025 (Unaudited)

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

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





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

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





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

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





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

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





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

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





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

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





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

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





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

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



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

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



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

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





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

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



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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Treasury Report  
June 30, 2025**

<b>Pooled Cash Bank Accounts</b>	<b>Interest Rate</b>	<b>Bank Balance</b>
Savings	3.83%	\$ 160,494,043
Operating	3.83%	14,138,338
Accounts payable	3.83%	4,052,602
Payroll	3.83%	602,532
		<u>179,287,516</u>

  

<b>Pooled Investment Account</b>	<b>Current Yield</b>	<b>Fair Value</b>
Ddm Reich & Tang FDIC Fund	4.00%	143,025
US Treasury Bill 08/14/25	4.20%	17,162,123
		<u>17,305,148</u>
<b>Total Pooled Cash and Investments</b>		<u>\$ 196,592,664</u>

<b>Restricted Bank Accounts</b>	<b>Bank Balance</b>
Community Development Block Grant	\$ 18,706
Home Investment Trust Fund Fund	63,625
Smilies	12,263
	<u>\$ 94,594</u>

<b>Escrow Investment Account</b>	<b>Fair Value</b>
SEP Line Replacement Escrow	\$ 263,892

<b>Bond Trust Accounts</b>	<b>Fair Value</b>
Series 2015 Bond Fund	\$ 1,175,666
Series 2015 Debt Service Reserve	2,790,599
Series 2016 Bond Fund	3,559,126
Series 2018 Bond Fund	5,680,278
Series 2018 Construction Fund	20,025,250
	<u>\$ 33,230,919</u>

<b>Solid Waste Landfill Sinking and Constructions Fund</b>	<b>Fair Value</b>
Investments pledged as collateral for ADEQ Line of Credit	\$ 10,715,183

