

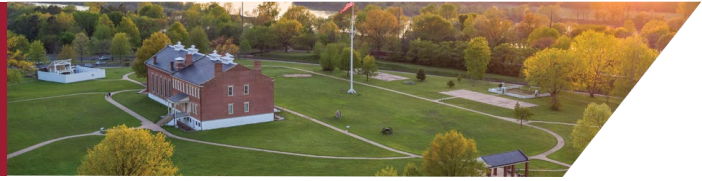


Interim Financial Report

(Unaudited)
Operating Funds
September 30, 2025



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Financial Report September 30, 2025 (Unaudited)

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

	<u>General Fund</u>	<u>Street Maintenance Fund</u>
Assets		
Pooled Cash and Investments	\$ 19,595,832	\$ 7,489,357
Receivables, net	12,449,363	2,550,521
Due from Other Governments	238,202	652,403
Prepaid Items	1,395,041	-
	<u>33,678,438</u>	<u>10,692,281</u>
Total Assets	<u>\$ 33,678,438</u>	<u>\$ 10,692,281</u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable and accrued liabilities	\$ 1,323,546	\$ 17,328
Deferred Inflows of Resources		
Unavailable property tax revenues	8,501,519	2,550,456
	<u>23,853,373</u>	<u>8,124,496</u>
Fund Balance		
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 33,678,438</u>	<u>\$ 10,692,281</u>





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

	<u>Prior Year Actual to September 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	\$ 8,281,108	\$ 6,522,067	\$ 8,975,678	\$ 4,222,279	\$ 4,753,399	52.96%
Taxes and Assessments	25,760,951	42,850,000	42,850,000	27,577,768	15,272,232	35.64%
Court Fines and Forfeitures	1,411,677	1,923,700	1,923,700	1,520,166	403,534	20.98%
Licenses and Permits	1,833,287	2,487,560	2,487,560	1,727,340	760,220	30.56%
Service Charges and Fees	393,861	518,020	518,020	395,686	122,334	23.62%
Miscellaneous	602,743	183,800	534,378	236,624	297,754	55.72%
Transfers	75,000	100,000	100,000	75,000	25,000	25.00%
Interest	1,291,975	1,500,000	1,500,000	595,592	904,408	60.29%
Total Revenues	39,650,601	56,085,147	58,889,336	36,350,455	22,538,881	38.27%
Expenditures						
Policy and Administration						
Services	2,269,637	3,920,027	3,591,022	2,180,444	1,410,578	39.28%
Management Services	2,947,921	4,763,296	6,815,176	3,508,005	3,307,170	48.53%
Development Services	1,423,734	2,151,545	2,073,667	1,345,605	728,062	35.11%
Police Services	13,884,782	21,704,346	22,996,526	15,049,427	7,947,100	34.56%
Fire Services	10,409,286	14,981,927	16,142,886	10,871,848	5,271,038	32.65%
Operation Services	6,392,744	8,678,564	12,988,218	5,884,572	7,103,646	54.69%
Non-Departmental	6,148,490	5,629,540	13,744,066	9,129,248	4,614,818	33.58%
Total Expenditures	43,476,595	61,829,245	78,351,562	47,969,149	30,382,412	38.78%
Excess (Deficiency)						
Revenues Over Expenditures	(3,825,994)	(5,744,098)	(19,462,226)	(11,618,694)		
Fund Balance,						
Beginning of Period	41,942,915	29,995,346	35,472,067	35,472,067		
Fund Balance,						
End of Period	\$ 38,116,922	\$ 24,251,248	\$ 16,009,842	\$ 23,853,373		
Contingency Reserve Percent	50.6%	39.2%	20.4%	30.4%		





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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
Revenues						
Intergovernmental	\$ 5,827,215	\$ 8,060,000	\$ 8,060,000	\$ 5,674,373	\$ 2,385,627	29.60%
Taxes and Assessments	927,925	2,600,000	2,600,000	936,064	1,663,936	64.00%
Licenses and Permits	235,511	360,000	360,000	208,264	151,736	42.15%
Miscellaneous	314,776	-	-	88,436	(88,436)	-
Interest	345,687	200,000	200,000	233,353	(33,353)	-16.68%
Total Revenues	7,651,113	11,220,000	11,220,000	7,140,490	4,079,510	36.36%
Expenditures						
Policy and Administration						
Services	226,173	308,701	276,733	205,475	71,258	25.75%
Management Services	917,284	1,560,828	1,471,555	929,468	542,087	36.84%
Development Services	55,772	93,669	89,859	50,929	38,930	43.32%
Operation Services	7,472,796	9,467,882	10,219,421	6,912,530	3,306,891	32.36%
Total Expenditures	8,672,025	11,431,080	12,057,567	8,098,402	3,959,165	32.84%
Excess (Deficiency)						
Revenues Over Expenditures	(1,020,912)	(211,080)	(837,567)	(957,912)		
Fund Balance,						
Beginning of Period	9,706,603	6,404,621	9,082,409	9,082,409		
Fund Balance,						
End of Period	\$ 8,685,691	\$ 6,193,541	\$ 8,244,842	\$ 8,124,496		
Contingency Reserve Percent	56.9%	54.2%	68.4%	67.4%		





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

	<u>Water & Sewer Operating Fund</u>	<u>Solid Waste Operating Fund</u>
Current Assets		
Pooled Cash and Investments	\$ 21,183,006	\$ 9,811,169
Receivables, net	7,195,525	1,044,967
Inventories	<u>2,077,039</u>	<u>127,741</u>
 Total Current Assets	 30,455,570	 10,983,876
 Current Liabilities		
Accounts payable and accrued liabilities	<u>341,872</u>	<u>85,262</u>
 Working Capital	 <u>\$ 30,113,698</u>	 <u>\$ 10,898,615</u>





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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Available Budget Remaining	% Available
Revenues						
Service Charges and Fees	\$ 44,349,097	\$ 72,593,675	\$ 72,622,701	\$ 50,856,086	\$ 21,766,615	29.97%
Miscellaneous	201,227	30,000	30,000	60,509	(30,509)	-101.70%
Interest	645,668	585,000	585,000	547,370	37,630	6.43%
Total Revenues	45,195,992	73,208,675	73,237,701	51,463,965	21,773,736	29.73%
Expenditures						
Policy and Administration Services	881,818	1,269,263	1,075,055	679,281	395,775	36.81%
Management Services	4,209,716	7,503,823	6,913,827	4,413,287	2,500,540	36.17%
Development Services	243,769	367,269	347,819	214,083	133,736	38.45%
Operation Services	41,631,260	67,660,181	68,744,510	38,518,535	30,225,975	43.97%
Non-Departmental	75,000	100,000	100,000	75,000	25,000	25.00%
Total Expenditures	47,041,562	76,900,537	77,181,211	43,900,185	33,281,026	43.12%
Excess (Deficiency)						
Revenues Over Expenditures	(1,845,570)	(3,691,862)	(3,943,510)	7,563,781		
Working Capital,						
Beginning of Period	23,287,022	17,284,242	22,549,917	22,549,917		
Working Capital,						
End of Period	\$ 21,441,452	\$ 13,592,380	\$ 18,606,407	\$ 30,113,698		
Contingency Reserve Percent	28.1%	17.7%	24.1%	39.0%		
Estimated Annual Net Revenues						
Available for Debt Service	\$ 17,197,556	\$ 15,948,522	\$ 15,696,874	\$ 26,516,430		
Annual Debt Service	19,638,150	19,640,384	19,640,384	19,640,384		
Estimated Debt Service Coverage	88%	81%	80%	135%		





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

	<u>Prior Year Actual to September 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	\$ 15,889,173	\$ 22,377,102	\$ 22,377,102	\$ 15,072,115	\$ 7,304,987	32.64%
Miscellaneous	73,178	3,200	4,189	16,149	(11,960)	-285.51%
Sale of Surplus Property	-	-	-	32,308	(32,308)	-
Interest	374,352	180,000	180,000	284,864	(104,864)	-58.26%
Total Revenues	<u>16,336,703</u>	<u>22,560,302</u>	<u>22,561,291</u>	<u>15,405,437</u>	<u>7,155,855</u>	<u>31.72%</u>
Expenditures						
Policy and Administration						
Services	456,714	647,917	564,488	383,112	181,376	32.13%
Management Services	1,575,568	2,755,733	2,511,239	1,596,259	914,980	36.44%
Operation Services	8,987,880	16,239,312	16,142,510	9,771,673	6,370,837	39.47%
Non-Departmental	5,576,633	6,301,087	6,301,087	4,725,817	1,575,270	25.00%
Total Expenditures	<u>16,596,795</u>	<u>25,944,049</u>	<u>25,519,325</u>	<u>16,476,862</u>	<u>9,042,463</u>	<u>35.43%</u>
Revenues Over Expenditures	(260,093)	(3,383,747)	(2,958,034)	(1,071,425)	(1,886,609)	
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>\$ 11,311,194</u>	<u>\$ 5,684,510</u>	<u>\$ 9,012,006</u>	<u>\$ 10,898,615</u>		
Contingency Reserve Percent	41.1%	21.9%	35.3%	42.7%		





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

	YTD September 30, 2024			YTD September 30, 2025		
	Water	Sewer	Combined	Water	Sewer	Combined
Revenues						
Service Charges and Fees	\$ 21,895,824	\$ 22,453,273	\$ 44,349,097	\$ 28,752,106	\$ 22,103,980	\$ 50,856,086
Miscellaneous	100,614	100,614	201,227	30,254	30,254	60,509
Interest	322,834	322,834	645,668	273,685	273,685	547,370
Total Revenues	22,319,272	22,876,721	45,195,992	29,056,046	22,407,919	51,463,965
Expenditures						
Policy and Administration Services	440,909	440,909	881,818	339,640	339,640	679,281
Management Services	2,134,975	2,074,741	4,209,716	2,231,204	2,182,083	4,413,287
Development Services	121,884	121,884	243,769	107,041	107,041	214,083
Operation Services	23,916,693	17,714,567	41,631,260	22,645,390	15,873,145	38,518,535
Non-Departmental	37,500	37,500	75,000	37,500	37,500	75,000
Total Expenditures	26,651,962	20,389,601	47,041,562	25,360,775	18,539,409	43,900,185
Excess (Deficiency)						
Revenues Over Expenditures	\$ (4,332,690)	\$ 2,487,120	\$ (1,845,570)	\$ 3,695,271	\$ 3,868,510	\$ 7,563,781





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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 42,042	\$ 73,652	\$ 64,746	\$ 45,443	\$ 19,303	29.81%
4100 Mayor (Non-Allocated)	302,199	431,500	214,400	151,517	62,883	29.33%
4101 Board of Directors	108,531	174,816	131,290	90,209	41,082	31.29%
4102 City Administrator	244,426	294,894	255,545	176,862	78,683	30.79%
4201 District Court	1,051,299	2,088,937	2,106,049	1,163,243	942,806	44.77%
4202 City Prosecutor	170,980	267,205	268,929	171,018	97,911	36.41%
4203 Public Defender	69,375	92,500	92,500	69,375	23,125	25.00%
4204 City Attorney	158,711	205,500	209,500	187,864	21,636	10.33%
4205 Rise Court	3,350	35,700	20,200	9,439	10,761	53.27%
4206 District Court - State Division	35,419	61,128	62,391	40,810	21,581	34.59%
4207 District Court - DWI Court	32,504	72,700	55,700	26,407	29,293	52.59%
4405 Internal Auditor	50,801	121,495	109,772	48,258	61,514	56.04%
Total Policy and Administration Services	2,269,637	3,920,027	3,591,022	2,180,444	1,410,578	39.28%
Management Services						
4104 Human Resources	188,500	307,548	301,317	189,134	112,183	37.23%
4105 City Clerk	61,785	117,531	116,259	55,502	60,757	52.26%
4301 Finance	228,846	337,322	315,210	230,262	84,948	26.95%
4306 Purchasing	179,140	237,191	102,404	55,043	47,361	46.25%
4401 Information & Technology Svcs	1,972,162	3,416,577	3,385,285	2,093,855	1,291,430	38.15%
5520 Citizens Service	40,156	44,623	47,710	32,747	14,962	31.36%
5520 Citizens Service CC Fee	-	30,000	228,000	336,129	(108,129)	-47.43%
4501 Sustainability	5,460	5,077	1,668,577	108,998	1,559,579	93.47%
4503 Facilities Maintenance	-	-	379,085	209,473	169,612	44.74%
4407 Communications	30,541	77,510	74,443	53,554	20,889	28.06%
4408 Mobility Coordinator	241,332	189,916	196,886	143,306	53,580	27.21%
Total Management Services	2,947,921	4,763,296	6,815,176	3,508,005	3,307,170	48.53%
Development Services						
4103 Engineering	22,309	37,468	35,943	20,371	15,572	43.32%
4106 Planning & Zoning	502,233	706,544	663,147	430,940	232,206	35.02%
4108 Building Safety	899,192	1,407,534	1,374,577	894,294	480,284	34.94%
Total Development Services	1,423,734	2,151,545	2,073,667	1,345,605	728,062	35.11%
Police Services						
4701 Administration	2,872,441	3,347,231	3,414,647	1,923,172	1,491,475	43.68%
4702 Support Services	1,414,845	2,769,913	3,387,683	2,517,897	869,786	25.67%
4703 Investigations	1,981,058	3,193,478	3,230,265	2,080,731	1,149,533	35.59%
4704 Patrol	4,488,641	6,654,915	7,122,962	4,956,414	2,166,548	30.42%
4705 Radio Communications	836,011	1,774,898	1,835,739	1,172,606	663,133	36.12%
4706 Airport Services	157,937	266,782	266,782	139,949	126,833	47.54%
4707 Animal Control	1,064,129	1,645,803	1,653,764	1,127,174	526,590	31.84%
4708 Communications	1,069,720	2,051,326	2,084,685	1,131,484	953,201	45.72%
Total Police Services	13,884,782	21,704,346	22,996,526	15,049,427	7,947,100	34.56%
Fire Services						
4801 Administration	1,044,228	1,447,906	1,496,773	909,558	587,215	39.23%
4802 Suppression	9,169,675	13,140,997	14,245,955	9,754,952	4,491,003	31.52%
4804 Training	195,383	393,024	400,159	207,338	192,820	48.19%
Total Fire Services	10,409,286	14,981,927	16,142,886	10,871,848	5,271,038	32.65%



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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Operation Services						
Parks & Recreation						
6201 Parks Maintenance	\$ 1,285,514	\$ 2,355,554	\$ 2,388,109	\$ 1,711,033	\$ 677,076	28.35%
6201 Parks Maintenance (Capital Outlay)	100,751	-	-	-	-	-
6201 Parks Maintenance (Program Expense)	13,389	40,000	40,000	15,899	24,101	60.25%
6202 Oak Cemetery	119,192	227,531	389,217	231,344	157,873	40.56%
6204 Community Centers	103,978	249,172	226,650	120,391	106,259	46.88%
6205 Aquatics	1,755,705	221,873	221,576	125,184	96,392	43.50%
6206 Riverfront/Downtown Maintenance	609,151	621,167	844,391	527,039	317,352	37.58%
Total Parks & Recreation	3,987,680	3,715,297	4,109,942	2,730,890	1,379,052	33.55%
6550 Transit	2,240,535	4,718,427	7,958,651	2,712,412	5,246,240	65.92%
1114 Miss Laura's	-	-	674,655	296,286	378,369	56.08%
6101 Health	164,529	244,840	244,969	144,984	99,985	40.82%
Total Operation Services	6,392,744	8,678,564	12,988,218	5,884,572	7,103,646	54.69%
Non-Departmental						
0101 Pension Paid Monthly - Court	7,064	9,420	9,420	7,064	2,356	25.01%
0101 Unemployment	-	100,000	100,000	517	99,483	99.48%
0101 Maintenance - Buildings	908	-	-	-	-	-
0101 Property Insurance	3,023	3,490	3,490	-	3,490	100.00%
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	630,016	1,060,700	62.74%
0101 Ft Smith Museum of History	12,016	20,000	20,000	13,863	6,137	30.69%
0101 SRCA	87,500	175,000	175,000	87,500	87,500	50.00%
0101 Area Agency on Aging	30,000	60,000	60,000	15,000	45,000	75.00%
0101 Project Compassion	9,500	9,500	9,500	9,500	-	-
0101 Senior Citizens Center	118,864	25,000	291,440	253,852	37,588	12.90%
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	988,762	1,479,108	1,479,108	977,229	501,879	33.93%
0101 Frontier MPO	15,154	15,154	15,154	15,154	-	-
0101 Washington Comm & Cultural Cnt	36,620	-	108,010	110,483	(2,473)	-2.29%
0101 Bost Building	3,251	-	7,000	6,685	315	4.50%
0101 MakeMyMove	-	-	65,000	16,125	48,875	75.19%
0101 Parrot Island Water Park	189,460	-	2,175,069	332,325	1,842,744	84.72%
0101 FEMA Consultant	14,478	-	-	2,325	(2,325)	-
0101 Transfer Out to Other Funds	1,350,000	2,300,000	2,300,000	1,725,000	575,000	25.00%
0101 Trsf Out to Cleanup/Demo Fund	93,750	125,000	125,000	93,750	31,250	25.00%
0101 Outside Services	55,614	-	-	-	-	-
0101 Massard Business Park Property	1,996,167	-	-	-	-	-
0101 Trsf Out to Conv Ctr Fund	530,250	1,250,000	1,059,291	842,146	217,145	20.50%
Total Non-Departmental	6,148,490	5,629,540	13,744,066	9,129,248	4,614,818	33.58%
Total	\$ 43,476,595	\$ 61,829,245	\$ 78,351,562	\$ 47,969,149	\$ 30,382,412	38.78%



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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 5,255	\$ 9,207	\$ 8,093	\$ 5,680	\$ 2,413	29.81%
4101 Board of Directors	20,228	35,307	22,871	15,193	7,678	33.57%
4102 City Administrator	108,634	131,064	113,575	78,605	34,970	30.79%
4204 City Attorney	79,355	102,750	104,750	93,932	10,818	10.33%
4405 Internal Auditor	12,700	30,374	27,443	12,064	15,379	56.04%
Total Policy and Administration Services	226,173	308,701	276,733	205,475	71,258	25.75%
Management Services						
4104 Human Resources	53,857	87,871	86,091	54,038	32,052	37.23%
4105 City Clerk	17,653	33,580	33,217	15,858	17,359	52.26%
4301 Finance	127,137	187,401	175,117	127,924	47,193	26.95%
4306 Purchasing	71,656	94,877	40,961	22,017	18,944	46.25%
4401 Information & Technology Svcs	533,017	923,399	914,942	565,907	349,035	38.15%
5520 Citizens Service	100,391	111,558	119,274	81,868	37,406	31.36%
5520 Citizens Service Credit Cards	-	75,000	-	-	-	-
4501 Sustainability	-	12,693	-	-	-	-
4503 Facilities Maintenance	-	-	68,868	38,055	30,813	44.74%
4407 Communications	13,574	34,449	33,086	23,802	9,284	28.06%
Total Management Services	917,284	1,560,828	1,471,555	929,468	542,087	36.84%
Total Development Services	55,772	93,669	89,859	50,929	38,930	43.32%
Operation Services						
Streets and Traffic Control						
5101 Administration	1,075,408	968,736	802,489	558,930	243,559	30.35%
5302 Street Construction	935,830	916,787	1,370,616	687,429	683,187	49.85%
5303 Street Drainage	1,273,127	1,689,102	1,889,930	1,440,691	449,239	23.77%
5304 Street Maintenance	1,262,799	1,327,373	1,683,817	1,068,439	615,377	36.55%
5305 Sidewalk Construction	785,707	1,160,982	1,102,052	836,697	265,355	24.08%
5401 Traffic Control	1,019,902	1,589,216	1,549,086	1,116,767	432,319	27.91%
5403 Street Lighting	893,168	1,400,000	1,400,000	901,629	498,371	35.60%
Total Streets and Traffic Control	7,245,941	9,052,196	9,797,990	6,610,583	3,187,407	32.53%
Total Parks & Recreation	226,855	415,686	421,431	301,947	119,484	28.35%
Total Operation Services	7,472,796	9,467,882	10,219,421	6,912,530	3,306,891	32.36%
Total	\$ 8,672,025	\$ 11,431,080	\$ 12,057,567	\$ 8,098,402	\$ 3,959,165	32.84%





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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 35,735	\$ 62,604	\$ 55,034	\$ 38,627	\$ 16,408	29.81%
4101 Board of Directors	93,556	163,296	105,779	70,269	35,510	33.57%
4102 City Administrator	638,223	770,000	667,255	461,805	205,450	30.79%
4405 Internal Auditor	114,303	273,363	246,987	108,580	138,407	56.04%
Total Policy and Administration Services	881,818	1,269,263	1,075,055	679,281	395,775	36.81%
Management Services						
4104 Human Resources	188,500	307,548	301,317	189,134	112,183	37.23%
4105 City Clerk	81,644	155,309	153,628	73,342	80,286	52.26%
4301 Finance	533,975	787,085	735,490	537,279	198,212	26.95%
4306 Purchasing	220,939	292,536	126,298	67,886	58,411	46.25%
4401 Information & Technology Svcs	1,599,051	2,770,198	2,744,825	1,697,720	1,047,105	38.15%
5520 Citizens Service	1,505,863	1,673,363	1,789,109	1,228,023	561,086	31.36%
5520 Citizens Service Credit Cards	-	1,125,000	-	-	-	-
4501 Sustainability	-	190,397	-	-	-	-
4503 Facility Maintenance	-	-	868,780	480,066	388,714	44.74%
4407 Communications	79,745	202,387	194,379	139,836	54,543	28.06%
Total Management Services	4,209,716	7,503,823	6,913,827	4,413,287	2,500,540	36.17%
Development Services						
4103 Engineering	89,236	149,871	143,774	81,486	62,288	43.32%
4106 Planning & Zoning	154,533	217,398	204,045	132,597	71,448	35.02%
Total Development Services	243,769	367,269	347,819	214,083	133,736	38.45%
Operation Services						
5501 Utility Administration	1,445,707	2,203,655	2,320,700	1,256,048	1,064,652	45.88%
5521 Business & Finance	1,099,813	1,550,638	1,486,185	925,794	560,390	37.71%
5522 Communications & Training	492,339	656,322	603,400	388,954	214,446	35.54%
5523 Engineering	1,765,243	2,759,598	2,669,035	1,480,519	1,188,515	44.53%
5524 Technology	48,017	661,280	659,563	376,154	283,409	42.97%
5590 Non-Capital Projects	576,046	1,597,500	1,541,563	282,828	1,258,735	81.65%
5656 Water Reclamation	4,359,593	7,336,514	7,776,745	3,984,885	3,791,859	48.76%
5556 Water Treatment	4,911,860	10,033,746	10,220,847	4,976,161	5,244,686	51.31%
5610 Water Line Maintenance	4,885,026	8,638,482	9,452,972	5,506,080	3,946,892	41.75%
5611 Water Reclamation Maintenance	2,857,314	4,390,299	4,455,032	2,963,866	1,491,166	33.47%
5618 Debt Service	14,743,737	19,640,384	19,640,384	12,323,542	7,316,842	37.25%
5625 Environmental Quality	1,376,303	2,408,433	2,366,658	1,396,635	970,023	40.99%
5626 Fleet, Bldg, Environ Maintenance	3,070,262	5,783,331	5,551,427	2,657,069	2,894,358	52.14%
Total Operation Services	41,631,260	67,660,181	68,744,510	38,518,535	30,225,975	43.97%
Non-Departmental						
2101 Trsf Out to GF for Franchise	75,000	100,000	100,000	75,000	25,000	25.00%
Total Non-Departmental	75,000	100,000	100,000	75,000	25,000	25.00%
Total	\$ 47,041,562	\$ 76,900,537	\$ 77,181,211	\$ 43,900,185	\$ 33,281,026	43.12%



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

	Prior Year Actual to September 2024	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 9,459	\$ 16,572	\$ 14,568	\$ 10,225	\$ 4,343	29.81%
4101 Board of Directors	45,514	79,441	51,460	34,185	17,275	33.57%
4102 City Administrator	271,584	327,660	283,938	196,513	87,426	30.79%
4204 City Attorney	79,355	102,750	104,750	93,932	10,818	10.33%
4405 Internal Auditor	50,801	121,495	109,772	48,258	61,514	56.04%
Total Policy and Administration Services	456,714	647,917	564,488	383,112	181,376	32.13%
Management Services						
4104 Human Resources	80,786	131,806	129,136	81,057	48,078	37.23%
4105 City Clerk	39,719	75,556	74,738	35,680	39,058	52.26%
4301 Finance	190,705	281,102	262,675	191,885	70,790	26.95%
4306 Purchasing	89,570	118,596	51,202	27,522	23,680	46.25%
4401 Information & Technology Svcs	799,525	1,385,099	1,372,413	848,860	523,553	38.15%
5520 Citizens Service	341,329	379,296	405,531	278,352	127,180	31.36%
5520 Citizens Service Credit Cards	-	255,000	-	-	-	-
4501 Sustainability	-	43,157	-	-	-	-
4503 Facilities Maintenance	-	-	132,830	73,398	59,431	44.74%
4407 Communications	33,934	86,122	82,715	59,505	23,210	28.06%
Total Management Services	1,575,568	2,755,733	2,511,239	1,596,259	914,980	36.44%
Operation Services - Solid Waste						
6301 Administration	595,994	1,155,268	1,276,411	792,268	484,143	37.93%
6302 Residential Collections	2,248,637	3,663,791	3,516,908	2,275,352	1,241,556	35.30%
6303 Commercial Collections	1,010,564	1,634,681	1,613,790	1,021,681	592,109	36.69%
6304 Fleet & Grounds Maintenance	938,731	1,642,201	1,623,327	1,066,705	556,622	34.29%
6305 Sanitary Landfill	3,211,685	6,107,191	6,134,399	3,491,398	2,643,001	43.08%
6307 Industrial Collections	751,103	1,386,673	1,386,713	848,268	538,444	38.83%
6308 Waste Reduction	231,166	649,507	590,962	276,001	314,961	53.30%
Total Operation Services	8,987,880	16,239,312	16,142,510	9,771,673	6,370,837	39.47%
Non-Departmental						
2104 Trsf Out to Cleanup/Demo Fund	618,750	825,000	825,000	618,750	206,250	25.00%
2104 Trsf Out to San Sinking -Equip	2,996,946	3,310,190	3,310,190	2,482,644	827,546	25.00%
2104 Trsf Out to San Sinking - Clos	812,500	897,423	897,423	673,067	224,356	25.00%
2104 Trsf Out to Landfill Cons Fund	1,148,438	1,268,474	1,268,474	951,356	317,119	25.00%
Total Non-Departmental	5,576,633	6,301,087	6,301,087	4,725,817	1,575,270	25.00%
Total	\$ 16,596,795	\$ 25,944,049	\$ 25,519,325	\$ 16,476,862	\$ 9,042,463	35.43%





**Treasury Report
September 30, 2025**

Pooled Cash Bank Accounts	Interest Rate	Bank Balance
Savings	3.75%	\$ 161,591,320
Operating	3.75%	12,063,179
Accounts payable	3.75%	3,165,695
Payroll	3.75%	602,764
		<u>177,422,959</u>
Pooled Investment Account	Current Yield	Fair Value
Ddm Reich & Tang FDIC Fund	3.95%	335,177
Cadence Trust Variable Rate Mma	3.90%	162,607
US Treasury Bill 11/20/25	4.20%	17,003,332
		<u>17,501,117</u>
Total Pooled Cash and Investments		<u>\$ 194,924,076</u>
Restricted Bank Accounts		Bank Balance
Community Development Block Grant		\$ 9,324
Home Investment Trust Fund Fund		59,045
Smilies		12,767
		<u>\$ 81,135</u>
Escrow Investment Account		Fair Value
SEP Line Replacement Escrow		\$ 250,794
Bond Trust Accounts		Fair Value
Series 2015 Bond Fund		\$ 1,771,730
Series 2015 Debt Service Reserve		2,671,677
Series 2016 Bond Fund		5,302,280
Series 2018 Bond Fund		8,804,519
Series 2018 Construction Fund		24,500,526
		<u>\$ 43,050,732</u>
Solid Waste Landfill Sinking and Constructions Fund		Fair Value
Investments pledged as collateral for ADEQ Line of Credit		\$ 10,836,138

