

Memo



To: Mayor and Directors,
cc: Maggie Rice, Deputy City Administrator
Andy Richards, CFO

From: Jeff Dingman, Acting City Administrator

Date: 12/4/2025

Re: Transmittal related to FY2026 proposed budget, as adjusted after Nov. 17 budget hearing

Attached for your review is a packet of material reflecting the current status of the proposed FY2026 city budget for all four operating funds. These items reflect the changes discussed at the November 17 budget hearing with the Board of Directors and present all four funds with a structurally balanced operating budget. As the operating funds are reflected as structurally balanced, each fund's reserve is such that it can afford some capital expenditures to add or replace certain equipment or incur one-time expenses.

The first four pages of the attached packet are the Budget Comparison Summaries for each of the four funds. You've seen previous formats of these documents with all operating and capital expenses combined. These pages presented break out personnel, operating, and capital expenses so you can easily identify that operating expenses for each fund do not exceed the estimated FY2026 revenues.

Pages 5 – 9 of the attached packet reflect the changes in operating expenses for each budget program that have been made since the November 17 budget hearing. The total budget reduction across all four funds (including both operating and capital) from the version you saw on November 17 totals **\$16,904,811**.

Pages 10 – 13 of the attached packet show how the reductions as applied to each budget program impact the allocated expenses across all four funds.

Page 14 of the attached packet compares all personnel costs proposed in each program for 2026 to the actual personnel costs in each program in 2024, along with showing the variance in the last column.

Summarizing specific discussion items from the November 17 discussion:

1. The General Fund revenue has been adjusted from \$52,360,652 to \$54,265,252, an increase of \$1,904,600 that reflects the additional \$1 million transfer from the Solid Waste fund for animal services, the additional transfer from Police SUT to backstop police salaries, and the increase from business license fees. Both the Solid Waste fees and the Business License fees were approved by ordinances at the November 18 regular meeting. Other adjustments included offsetting airport security expense with revenue, adjustments to estimated investment interest proceeds, and adjustment to estimated tax revenues that Andy reviewed and believes to be justified.
2. The overall budget numbers reflect the elimination of 71 total vacant positions across all funds. Some are vacant part-time or seasonal positions, so the net impact is the equivalent of reducing 61.15 Full-Time Equivalent (FTE) positions. The budget was also reduced by removing the appropriate amount of health insurance, social security, retirement, workers' compensation, and other benefits associated with each vacant position. The eliminated positions include the eight police officer

positions and the six firefighter positions as discussed on Nov. 17. When the final budget document is assembled after adoption, it will include the reduced headcount numbers for each program.

3. With the elimination of vacant positions as noted above, the comparison of proposed personnel costs in FY26 to the actual expenses in FY24 as indicated on page 14 is of note. The programs with only a few employees typically indicate increases, as they have little employee turnover and the increased costs are associated with health insurance, workers comp, and salary adjustment. Some programs indicate significant reduction in cost, which can be attributed to elimination of vacant positions or the reorganization of personnel, or both. Programs that show a sizeable increase will be due to the reorganization of personnel. Still, the 2nd and 3rd columns of this schedule show a reduction of \$4,226,365 in overall personnel costs since the version presented at the November 17 budget hearing. This is directly attributed to eliminating the 71 vacant positions/61.15 FTE's noted above.
4. The largest single decrease shown on p. 14 is from program 4708, where 911 Dispatch personnel have been moved out of Police Services/General Fund to a separate E911 Fund for the River Valley Communications Center. The personnel allocation for RVCC includes consolidating all dispatchers into a consolidated operation by July 1, and it will be temporarily located at the Fort Smith Police Department until a feasible option for a separate facility is identified. The RVCC will supplement operating costs for 2026 with the turnback funds from the state E911 program, which now come directly to Fort Smith. Since the November 10 study session, we are no longer pursuing construction of a new facility or implementation of new radios. Instead, the focus is on integrating the Sebastian County dispatch personnel into the RVCC by July 1, 2026. This will allow more streamlined operation funding as we plan operations for the full year in 2027. Using E911 funds for operations of the RVCC in 2026 eases the operating burden of the city's (and county's) 2026 general fund budget and allows us to plan accordingly for 2027.
5. All specific operating program expenses discussed for the General Fund on Nov. 17 have been applied, and since some of those programs are allocated to other funds, those other funds were reduced accordingly as indicated on pages 10-13. Specific operating expenses for programs in the Streets Maintenance fund were identified by Matt Meeker and have been applied. Specific operating expenses for programs in the Water/Sewer fund were identified by Matt Meeker, Lance McAvoy, Jimmie Johnson and Administration and have been applied.
6. The proposed budget includes funding for all scheduled step raises for uniformed police and fire personnel. It also includes a 2.5% pay adjustment for all non-uniformed personnel, which as we have done the past few years will be implemented by the Board's approval of a specific salary ordinance in the spring to take effect the first pay period in April.
7. The proposed budget does include three new positions: an assistant prosecuting attorney, an Audio/Video Specialist, and an additional Neighborhood Services inspector.
8. The proposed budget does include some capital expenses from reserve balances in each fund. There are capital expenses budgeted from the General Fund in the amount of \$1,254,037: from the Streets Maintenance Fund in the amount of \$1,200,302 (in addition to planned replacements from the equipment replacement fund); from the Water/Sewer Fund in the amount of \$2,111,742; and from the Solid Waste Fund - mostly internal transfers - in the amount of \$5,832,666 (in addition to planned replacements from the equipment replacement fund). Some capital outlay (specifically in the Police Department) was moved out of the General Fund to another funding source (the Police SUT fund).
9. After the capital expenses noted above, each fund's reserve is still projected to have a healthy fund balance even after the capital purchases are applied. The General Fund reserve is projected to end FY2026 at 34.7%. The Streets Maintenance Fund is projected to end at 59.9%. The Water/Sewer

Fund is projected to end at 37.5% (allowing for projected W/S Debt Service Coverage Ratio of 115%). The Solid Waste Fund, including revised estimated revenues from the recently approved rate adjustment, projects an ending reserve balance of 36.9%. These levels satisfy the city's fiscal performance policy for allowing capital expenditures in all four operating funds.

10. The proposed budget includes \$233,742 in program funds for Miss Laura's museum. This is a reduction of \$34,581 from the program expenses as discussed at the November 17 hearing and anticipates that museum staff will coordinate efforts to initiate/secure a nonprofit organization for funding museum operations in the future. This does not include the capital project to replace/repair the building's exterior siding.
11. The proposed budget does not include funding for anything related to Fort Smith Cemeteries, Inc. If the decision is to move forward with acquiring and operating the cemeteries, an additional appropriation of funds will be needed.
12. The proposed budget does not include funding for continuing animal spay/neuter vouchers in FY2026.
13. The proposed budget maintains prior years' levels of funding for Fort Smith Museum of History (\$20,000), the SRCA (\$175,000), and the Area Agency on Aging (\$60,000). Each of the three agencies submitted requests for increased funding in FY2026, but those increases are not included in the proposed budget numbers.
14. The proposed budget reduces the subsidy to the Fort Smith Convention Center by \$235,000 to \$559,392. The FSCC has reached agreement in principle with a naming rights sponsor for a portion of the facility over a number of years. That proposal is working through legal preparation and will be brought forward for Board consideration early in 2026.
15. There was considerable effort to eliminate the \$2.9 million operating deficit shown for the Water/Sewer Fund on November 17, and also allow for an operating budget surplus of at least \$2 million in order to achieve a Debt Service Coverage ratio of at least 110%. Part of the process to correct the operating deficit also included an updated analysis of projected water/sewer revenues for both 2025 and 2026. This analysis, conducted by the analytics team and reviewed/verified by Andy, allowed for adjustment of estimated revenues from the \$71,032,006 shown for 2026 on November 17 to the \$72,235,331 shown on page 3. The projected water/sewer fund operating budget now shows a surplus of \$2.9 million.
16. As a reminder, 9 of the 10 Capital Improvement Programs were adopted by resolution at the December 2 regular meeting. The one remaining is the CIP for Water projects. That will be revised to reflect the available revenues for projects in 2026/27 and brought forward for further review and study session discussion after the first of the year.

This summary and the attached packet of information is intended to reflect the valuable discussion we had at the November 17 budget hearing, where the Board stated its clear objective of achieving structurally balanced operating budgets for each of the four operating funds. The resulting fund reserve balances allow for moderate capital expenditures and some much-needed equipment replacement. The Finance Department staff has continued to refine and justify the revenues and expenses reflected on the fund summary pages (pages 1-4) so that we can confidently meet the Board's directives for the proposed FY2026 budget.

While we have attempted to address each item discussed, we certainly may have missed something, or I may have missed it in this summary memo. Please let us know if you notice something we missed. The FY2026 budget ordinance will be proposed for adoption at the December 16 regular meeting.

City of Fort Smith
Budget Comparison Summary - General Fund

	FY24 Actuals	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)	FY27 Projected
Revenues							
Intergovernmental	\$ 4,667,615	\$ 5,436,467	\$ 5,279,648	\$ 5,692,148	\$ 4,516,442	\$ (1,175,706)	\$ 4,516,442
Taxes and Assessments	42,041,529	43,750,000	43,750,000	42,379,186	43,407,890	1,028,704	43,407,890
Court Fines and Forfeitures	2,167,254	1,923,700	1,923,700	2,070,802	2,076,450	5,648	2,076,450
Licenses and Permits	1,425,903	1,587,560	1,587,560	1,500,668	1,639,980	139,312	1,639,980
Service Charges and Fees	543,935	518,020	570,559	551,831	582,470	30,639	582,470
Contributions	73,070	25,000	25,000	86,078	10,000	(76,078)	10,000
Miscellaneous	4,944,969	1,658,800	1,912,839	1,821,862	888,020	(933,842)	888,020
Transfers	100,000	100,000	144,000	144,000	1,144,000	1,000,000	1,144,000
Total Revenues	55,964,276	54,999,547	55,193,306	54,246,574	54,265,252	18,678	54,265,252
Personnel							
Policy and Administration Services	2,024,944	2,222,751	2,204,425	2,058,645	2,157,948	99,303	2,118,899
Management Services	1,440,336	1,543,186	1,736,564	1,647,315	1,866,822	219,507	1,829,323
Development Services	1,723,220	1,907,200	1,900,780	1,777,886	1,986,831	208,945	1,946,444
Police Services	13,756,784	15,805,298	15,877,148	14,703,781	12,664,759	(2,039,022) *	13,059,438
Fire Services	11,617,539	11,611,375	11,951,223	11,826,172	12,163,678	337,505	12,158,509
Operation Services	3,801,034	4,431,300	4,671,909	4,445,121	4,825,202	380,081	3,408,649
Non-Departmental	28,985	109,420	109,420	9,420	19,420	10,000	19,420
Total	34,392,842	37,630,531	38,451,469	36,468,340	35,684,660	(783,680)	34,540,682
Other Operating							
Policy and Administration Services	1,247,608	1,677,676	1,377,597	1,124,577	1,351,410	226,833	1,387,210
Management Services	3,380,581	3,180,109	3,416,157	3,012,718	2,906,310	(106,408)	3,362,516
Development Services	268,023	244,346	172,887	150,911	227,514	76,603	244,139
Police Services	4,287,006	5,899,048	6,062,219	5,660,423	4,852,370	(808,053)	4,852,370
Fire Services	2,286,040	3,370,544	4,089,655	3,075,780	2,995,250	(80,530)	3,270,250
Operation Services	2,254,434	2,785,264	3,214,271	3,311,736	2,012,353	(1,299,383)	2,288,959
Non-Departmental	5,595,695	5,520,120	5,775,861	5,004,297	4,235,193	(769,104)	6,474,871
Total	19,319,386	22,677,106	24,108,646	21,340,443	18,580,401	(2,760,042)	21,880,315
Total Operating Expenditures	53,712,229	60,307,637	62,560,115	57,808,783	54,265,060	(3,543,722)	56,420,997
Excess (Deficiency)							
Revenues Over Expenditures	2,252,048	(5,308,090)	(7,366,809)	(3,562,208)	192	3,562,400	(2,155,745)
Capital Outlay, Net of Reimbursements							
Policy and Administration Services	24,101	19,600	9,000	2,160	-	(2,160)	-
Management Services	172,324	40,000	1,662,455	1,622,274	38,237	(1,584,037)	-
Development Services	65,226	-	-	-	40,000	40,000	-
Police Services	1,834,302	-	1,057,160	1,132,160	(0)	(1,132,160)	-
Fire Services	266,238	8	102,004	45,000	605,000	560,000	-
Operation Services	4,159,837	376,400	1,406,008	1,282,645	570,800	(711,845)	433,800
Non-Departmental	2,200,867	-	7,858,785	7,289,721	-	(7,289,721)	-
Total	8,722,895	436,008	12,095,412	11,373,960	1,254,037	(10,119,923)	433,800
Excess (Deficiency)							
Revenues Over Expenditures	(6,470,847)	(5,744,098)	(19,462,221)	(14,936,168)	(1,253,845)	13,682,323	(2,589,545)
Fund Balance, Beginning of Year	41,942,915	29,995,346	35,472,068	35,472,068	20,535,900		19,282,055
Fund Balance, End of Year	\$ 35,472,068	\$ 24,251,248	\$ 16,009,846	\$ 20,535,900	\$ 19,282,055		\$ 16,692,510
Contingency Reserve Percent	56.8%	39.9%	21.4%	29.7%	34.7%		29.4%

*Decrease due to \$1.7 million for Dispatchers moved to RVCC and an additional \$430,900 SUT salary reimbursement.

City of Fort Smith
Budget Comparison Summary - Streets Maintenance Fund

	FY24 Actuals	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)	FY27 Projected
Revenues							
Intergovernmental	\$ 7,557,426	\$ 8,060,000	\$ 8,060,000	\$ 7,508,207	\$ 7,566,500	\$ 58,293	\$ 7,566,500
Taxes and Assessments	2,552,202	2,600,000	2,600,000	2,489,400	2,813,800	324,400	2,813,800
Licenses and Permits	287,485	360,000	360,000	321,024	322,000	976	322,000
Miscellaneous	644,291	200,000	200,000	438,045	264,200	(173,845)	264,200
Total Revenues	11,041,404	11,220,000	11,220,000	10,756,675	10,966,500	209,825	10,966,500
Personnel							
Policy and Administration Services	107,255	104,473	85,816	83,133	102,668	19,535	101,251
Management Services	490,871	559,912	559,099	524,208	627,686	103,478	615,218
Development Services	62,111	89,633	85,157	68,485	105,229	36,745	103,982
Operation Services	4,676,142	5,338,235	5,120,006	4,936,418	5,238,513	302,095	5,145,411
Non-Departmental	-	-	-	-	-	-	-
Total	5,336,378	6,092,254	5,850,078	5,612,244	6,074,097	461,853	5,965,862
Other Operating							
Policy and Administration Services	199,596	196,628	186,917	177,207	154,589	(22,619)	161,889
Management Services	672,609	1,000,915	859,152	768,183	767,972	(211)	807,947
Development Services	2,545	4,036	4,701	3,847	3,868	20	3,868
Operation Services	3,875,254	4,079,646	3,630,315	3,631,601	3,671,149	39,548	4,037,643
Non-Departmental	-	-	-	-	-	-	-
Total	4,750,004	5,281,226	4,681,084	4,580,839	4,597,578	16,739	5,011,347
Total Operating Expenditures	10,086,382	11,373,480	10,531,162	10,193,083	10,671,675	478,592	10,977,209
Excess (Deficiency)							
Revenues Over Expenditures	955,022	(153,480)	688,838	563,592	294,825		(10,709)
Capital Outlay							
Policy and Administration Services	10,613	7,600	4,000	960	-	(960)	-
Management Services	34,226	-	53,304	46,005	14,302	(31,703)	-
Development Services	9,179	-	-	-	-	-	-
Operation Services	1,525,199	50,000	1,469,100	1,554,058	1,200,000	(354,058)	1,200,000
Non-Departmental	-	-	-	-	-	-	-
Total	1,579,216	57,600	1,526,405	1,601,023	1,214,302	(386,721)	1,200,000
Excess (Deficiency)							
Revenues Over Expenditures	(624,194)	(211,080)	(837,567)	(1,037,431)	(919,477)		(1,210,709)
Fund Balance, Beginning of Year	9,706,603	6,404,621	9,082,409	9,082,409	8,044,978		7,125,501
Fund Balance, End of Year	<u>\$ 9,082,409</u>	<u>\$ 6,193,541</u>	<u>\$ 8,244,841</u>	<u>\$ 8,044,978</u>	<u>\$ 7,125,501</u>		<u>\$ 5,914,792</u>
Contingency Reserve Percent	77.9%	54.2%	68.4%	68.2%	59.9%		48.6%

Note - Reserved Equipment Replacement funds will be tracked through account 359500. (***)

Reserved Equipment Replacement Fund					
	FY24 Actuals	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget
Beginning Reserve Fund Balance	\$ 2,527,142	\$ 2,692,596	\$ 2,692,596	\$ 2,692,596	\$ 1,930,760
Contributions	981,420	910,000	910,000	910,000	1,204,800
Replacement	815,966	910,000	910,000	1,671,836	1,150,000
*Ending Reserve Fund Balance	\$ 2,692,596	\$ 2,692,596	\$ 2,692,596	\$ 1,930,760	\$ 1,985,560

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

City of Fort Smith
Budget Comparison Summary - Water and Sewer Operating Fund

	FY24 Actuals	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)	FY27 Projected
Revenues							
Water Sales	\$ 31,415,944	\$ 39,544,529	\$ 39,544,529	\$ 38,255,442	\$ 38,949,098	\$ 693,656	\$ 38,949,098
Sewer Sales	28,893,661	31,459,851	31,459,851	30,192,251	31,775,118	1,582,867	31,775,118
Services Charges and Fees	1,931,076	1,589,295	1,589,295	1,143,454	739,752	(403,701)	739,752
Miscellaneous	<u>2,231,621</u>	<u>615,000</u>	<u>644,026</u>	<u>1,510,576</u>	<u>771,362</u>	<u>(739,214)</u>	<u>771,362</u>
Total Revenues	<u>64,472,302</u>	<u>73,208,675</u>	<u>73,237,701</u>	<u>71,101,723</u>	<u>72,235,331</u>	<u>1,133,609</u>	<u>72,235,331</u>
Personnel							
Policy and Administration Services	671,434	685,586	556,749	534,975	846,284	311,310	837,062
Management Services	2,524,284	3,007,797	3,012,740	2,826,848	3,606,534	779,687	3,536,877
Development Services	281,431	332,263	315,540	282,815	712,549	429,734	706,343
Operation Services	18,284,859	20,148,700	20,474,309	18,893,395	19,747,775	854,380	19,458,911
Non-Departmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>21,762,008</u>	<u>24,174,345</u>	<u>24,359,338</u>	<u>22,538,032</u>	<u>24,913,142</u>	<u>2,375,110</u>	<u>24,539,193</u>
Other Operating							
Policy and Administration Services	533,198	541,528	494,807	435,816	273,534	(162,282)	321,034
Management Services	2,530,320	4,496,026	3,670,986	3,323,448	3,259,882	(63,566)	3,480,057
Development Services	25,133	35,006	32,279	29,452	33,377	3,925	33,877
Operation Services	39,648,598	47,511,481	47,417,829	40,365,096	40,754,831	389,735	43,128,098
Non-Departmental	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total	<u>42,837,249</u>	<u>52,684,041</u>	<u>51,715,901</u>	<u>44,253,812</u>	<u>44,421,625</u>	<u>167,812</u>	<u>47,063,066</u>
Total Operating Expenditures	<u>64,599,257</u>	<u>76,858,386</u>	<u>76,075,239</u>	<u>66,791,844</u>	<u>69,334,767</u>	<u>2,542,922</u>	<u>71,602,259</u>
Excess (Deficiency)							
Revenues Over Expenditures	(126,955)	(3,649,711)	(2,837,538)	4,309,879	2,900,565		633,072
Capital Outlay							
Policy and Administration Services	62,747	42,150	23,500	5,640	-	(5,640)	-
Management Services	102,804	-	230,100	138,014	95,357	(42,657)	-
Development Services	16,727	-	-	-	-	-	-
Operation Services	427,872	-	734,179	734,179	2,016,385	1,282,206	-
Non-Departmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>610,151</u>	<u>42,150</u>	<u>987,779</u>	<u>877,833</u>	<u>2,111,742</u>	<u>1,233,909</u>	<u>-</u>
Excess (Deficiency)							
Revenues Over Expenditures	(737,105)	(3,691,861)	(3,825,317)	3,432,046	788,823		633,072
Working Capital, Beginning of Year	<u>23,287,022</u>	<u>17,284,242</u>	<u>22,549,917</u>	<u>22,549,917</u>	<u>25,981,962</u>		<u>26,770,785</u>
Working Capital, End of Year	<u>\$ 22,549,917</u>	<u>\$ 13,592,381</u>	<u>\$ 18,724,600</u>	<u>\$ 25,981,962</u>	<u>\$ 26,770,785</u>		<u>\$ 27,403,858</u>
Contingency Reserve Percent	34.6%	17.7%	24.3%	38.4%	37.5%		38.3%

City of Fort Smith
Budget Comparison Summary - Solid Waste Operating Fund

	FY24 Actuals	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)	FY27 Projected
Revenues							
Intergovernmental	\$ 8,000	\$ -	\$ -	\$ 5,184	\$ -	\$ (5,184)	\$ -
Service Charges and Fees	21,849,264	22,344,102	22,344,102	21,639,522	25,888,099	4,248,577	25,888,099
Miscellaneous	681,704	216,200	217,189	479,052	289,000	(190,052)	289,000
Total Revenues	22,538,968	22,560,302	22,561,291	22,123,758	26,177,099	4,053,341	26,177,099
Personnel							
Policy and Administration Services	283,329	290,974	234,716	225,149	276,847	51,698	272,969
Management Services	881,954	1,031,848	1,025,348	962,982	1,138,985	176,003	1,116,331
Operation Services	6,161,958	7,131,800	7,143,787	6,930,345	7,024,306	93,961	6,884,171
Non-Departmental	-	-	-	-	-	-	-
Total	7,327,241	8,454,622	8,403,851	8,118,475	8,440,138	321,662	8,273,471
Other Operating							
Policy and Administration Services	337,942	338,444	319,772	291,845	226,450	(65,394)	246,050
Management Services	1,071,270	1,723,884	1,402,805	1,266,617	1,271,385	4,769	1,337,389
Operation Services	6,708,007	8,642,510	8,612,779	8,020,980	8,490,061	469,081	8,490,061
Non-Departmental	825,000	825,000	825,000	825,000	1,825,000	1,000,000	825,000
Total	8,942,219	11,529,838	11,160,356	10,404,441	11,812,897	1,408,456	10,898,501
Total Operating Expenditures	16,269,460	19,984,460	19,564,208	18,522,917	20,253,035	1,730,118	19,171,972
Excess (Deficiency)							
Revenues Over Expenditures	6,269,508	2,575,842	2,997,083	3,600,841	5,924,064		7,005,127
Capital Outlay							
Policy and Administration Services	26,723	18,500	10,000	2,400	-	(2,400)	-
Management Services	51,338	-	83,086	69,007	29,433	(39,574)	-
Operation Services	316,606	465,001	385,944	495,000	568,800	73,800	568,800
Non-Departmental	5,476,087	5,476,087	5,476,087	5,476,087	5,234,433	(241,654)	8,047,424
Total	5,870,754	5,959,588	5,955,117	6,042,494	5,832,666	(209,828)	8,616,224
Excess (Deficiency)							
Revenues Over Expenditures	398,754	(3,383,746)	(2,958,034)	(2,441,653)	91,398		(1,611,097)
Working Capital, Beginning of Year	11,571,286	9,068,257	11,970,040	11,970,040	9,528,387		9,619,785
Adjusted Working Capital, End of Year	<u>\$ 11,970,040</u>	<u>\$ 5,684,511</u>	<u>\$ 9,012,006</u>	<u>\$ 9,528,387</u>	<u>\$ 9,619,785</u>		<u>\$ 8,008,688</u>
Contingency Reserve Percent	54.1%	21.9%	35.3%	38.8%	36.9%		28.8%

Department	FY26 Proposed Budget	FY26 Budget at 11/17/25 Hearing	Variance
Policy & Admin	\$ 5,558,229	\$ 5,968,159	\$ (409,930)
Personnel	3,503,221	3,793,151	(289,930)
4100 Mayor	120,426	118,827	1,599
4101 Board of Directors	61,795	61,795	-
4101 Board of Directors (Salary Increase & Other Accounts)	51,241	51,241	-
4102 City Administrator	932,738	1,029,483	(96,745)
41022101 Contract and Bond Services	190,329	190,481	(152)
4201 District Court	1,395,607	1,433,633	(38,026)
4202 City Prosecutor	344,533	340,075	4,458
4206 District Court - State Division	64,863	63,639	1,224
4405 Internal Auditor	341,688	503,977	(162,289)
Operating	2,055,008	2,175,008	(120,000)
4100 Mayor	30,161	50,161	(20,000)
4100 Mayor (Non Allocation Accounts)	190,750	190,750	-
4101 Board of Directors	99,925	109,925	(10,000)
4102 City Administrator	402,900	452,900	(50,000)
4201 District Court	584,051	594,051	(10,000)
4202 City Prosecutor	27,225	27,225	-
4203 Public Defender	92,500	92,500	-
4204 City Attorney	435,000	435,000	-
4205 RISE Court	37,700	37,700	-
4207 District Court - DWI Court	72,700	72,700	-
4405 Internal Auditor	82,097	112,097	(30,000)
Management Services	16,882,199	18,178,279	(1,296,080)
Personnel	7,827,450	8,243,530	(416,080)
4104 Human Resources	908,749	1,042,990	(134,241)
4105 City Clerk	300,902	296,364	4,538
4301 Finance	1,924,161	2,062,653	(138,492)
4306 Purchasing	149,594	244,953	(95,359)
4401 Information & Technology Svcs	1,813,576	1,869,311	(55,735)
4407 Communications	345,265	337,779	7,486
4501 City Services	229,272	226,070	3,202
4502 Program Services	240,731	237,274	3,457
4503 Facilities Maintenance	335,245	328,694	6,551
4504 Citizens Service	1,579,954	1,597,442	(17,488)
Operating	8,869,729	9,699,729	(830,000)
4104 Human Resources	145,682	151,182	(5,500)
4105 City Clerk	156,450	156,450	-
4301 Finance	420,347	450,347	(30,000)
4306 Purchasing	46,557	46,557	-
4401 Information & Technology Svcs	6,007,077	6,257,077	(250,000)
4407 Communications	249,778	274,778	(25,000)
4501 City Services	264,150	564,150	(300,000)
4502 Program Services	24,350	24,350	-
4503 Facilities Maintenance	735,120	954,620	(219,500)
4504 Citizens Service	820,219	820,219	-
4504 Citizens Service - CC Fees	-	-	-
Capital Outlay	185,020	235,020	(50,000)
4104 Human Resources	41,020	41,020	-
4401 Information & Technology Svcs	60,000	60,000	-
4503 Facilities Maintenance	-	50,000	(50,000)
4504 Citizens Service	84,000	84,000	-

Department	FY26 Proposed Budget	FY26 Budget at 11/17/25 Hearing	Variance
Development Services	5,139,101	5,253,661	(114,560)
Personnel	4,748,202	4,845,262	(97,060)
4103 Street Engineering	1,992,138	1,702,640	289,498
41031105 Engineering Administration	224,902	374,797	(149,895)
4106 Planning & Zoning	1,031,282	1,092,560	(61,278)
4108 Building Safety	1,274,406	1,248,991	25,415
41082101 Specialized Inspections	225,474	426,274	(200,800)
Operating	350,899	368,399	(17,500)
4103 Street Engineering	77,351	77,351	-
4106 Planning & Zoning	135,946	138,446	(2,500)
4108 Building Safety	137,602	152,602	(15,000)
Capital Outlay	40,000	40,000	-
4108 Building Safety	40,000	40,000	-
Police	17,517,129	20,589,985	(3,072,857)
Personnel	12,664,759	13,782,734	(1,117,975)
4701 Administration	1,430,953	1,433,984	(3,031)
4702 Support Services	1,504,591	1,609,665	(105,074)
4703 Investigations	2,760,481	2,993,424	(232,943)
4704 Field Operations	4,983,711	5,626,518	(642,807)
4705 Special Operations	1,467,202	1,527,158	(59,956)
4706 Airport Services	225,829	233,733	(7,904)
4707 Animal Services	291,992	358,252	(66,260)
Operating	4,852,370	4,852,370	-
4701 Administration	866,158	866,158	-
4702 Support Services	703,020	703,020	-
4703 Investigations	281,663	281,663	-
4704 Field Operations	925,413	925,413	-
4705 Special Operations	195,243	195,243	-
4707 Animal Services	1,060,874	1,060,874	-
4710 Sebastian County Detention Center	820,000	820,000	-
Capital Outlay	(0)	1,954,881	(1,954,881)
4701 Administration	-	1,000,000	(1,000,000)
4702 Support Services	(0)	954,881	(954,881)
Fire	15,763,928	16,227,094	(463,166)
Personnel	12,163,678	12,351,844	(188,166)
4801 Administration	1,126,846	1,109,786	17,060
4802 Suppression	10,755,936	10,960,982	(205,046)
4804 Training	280,896	281,076	(180)
Operating	2,995,250	3,335,250	(340,000)
4801 Administration	489,026	489,026	-
4802 Suppression	2,323,348	2,663,348	(340,000)
4804 Training	182,876	182,876	-
Capital Outlay	605,000	540,000	65,000
4802 Suppression	605,000	540,000	65,000

Department	FY26 Proposed Budget	FY26 Budget at 11/17/25 Hearing	Variance
Public Works	9,987,181	10,665,096	(677,914)
Personnel	5,219,252	5,533,872	(314,620)
5100 Public Works Administration	424,196	424,479	(283)
5101 Administration	319,318	305,328	13,990
5302 Heavy Construction	645,661	636,046	9,615
5303 Street Drainage	1,116,791	1,361,415	(244,624)
5304 Street Maintenance	980,447	1,031,949	(51,502)
5305 Sidewalk Construction	692,189	678,111	14,078
5401 Traffic Control	1,040,650	1,096,544	(55,894)
Operating	3,567,930	3,931,224	(363,294)
5101 Administration	233,994	274,094	(40,100)
5302 Heavy Construction	182,504	302,328	(119,824)
5303 Street Drainage	452,430	491,430	(39,000)
5304 Street Maintenance	321,118	386,868	(65,750)
5305 Sidewalk Construction	492,230	498,980	(6,750)
5401 Traffic Control	485,653	577,523	(91,870)
5403 Street Lighting	1,400,000	1,400,000	-
Capital Outlay	1,200,000	1,200,000	-
5101 Administration	50,000	50,000	-
5303 Street Drainage	265,000	265,000	-
5304 Street Maintenance	195,000	195,000	-
5305 Sidewalk Construction	505,000	505,000	-
5401 Traffic Control	185,000	185,000	-
Water Resources	62,306,893	70,383,393	(8,076,500)
Personnel	19,535,677	20,563,839	(1,028,162)
5501 Utility Administration	1,066,815	625,363	441,452
5521 Business Operations	855,613	831,814	23,799
5523 Engineering	1,992,920	2,204,345	(211,425)
5524 Technology	367,550	625,226	(257,676)
55560400 Water Treatment	1,698,473	1,689,061	9,412
5610 Water Line Maintenance	4,540,346	5,450,122	(909,776)
5611 Sewer Line Maintenance	2,867,707	2,869,940	(2,233)
5625 Environmental Quality	1,653,328	1,423,534	229,794
5626 Easement, Building, Station Maintenance	2,267,989	2,639,385	(371,396)
56560300 Water Reclamation	2,224,937	2,205,049	19,888
Operating	40,754,831	43,528,098	(2,773,267)
5501 Utility Administration	796,782	817,307	(20,525)
5521 Business Operations	222,923	314,694	(91,771)
5523 Engineering	183,100	321,667	(138,567)
5524 Technology	20,310	21,710	(1,400)
55560400 Water Treatment	7,105,217	7,526,346	(421,129)
5590 Non-Capital Projects	362,500	832,500	(470,000)
5610 Water Line Maintenance	3,028,968	3,870,782	(841,814)
5611 Sewer Line Maintenance	1,501,634	1,581,323	(79,689)
5618 Debt Service	19,672,950	19,672,950	-
5625 Environmental Quality	722,773	802,559	(79,786)
5626 Easement, Building, Station Maintenance	2,492,940	3,048,098	(555,158)
56560300 Water Reclamation	4,644,735	4,718,163	(73,428)
Capital Outlay	2,016,385	6,291,456	(4,275,071)
5523 Engineering	44,850	142,090	(97,240)
55560400 Water Treatment	89,000	3,209,000	(3,120,000)
5610 Water Line Maintenance	394,444	435,944	(41,500)
5611 Sewer Line Maintenance	1,313,091	1,313,091	-
5625 Environmental Quality	-	42,241	(42,241)
5626 Easement, Building, Station Maintenance	130,000	915,450	(785,450)
56560300 Water Reclamation	45,000	233,640	(188,640)

Department	FY26 Proposed Budget	FY26 Budget at 11/17/25 Hearing	Variance
Solid Waste	16,083,168	16,283,006	(199,839)
Personnel	7,024,306	7,224,145	(199,839)
6301 Administration	792,081	891,982	(99,901)
6302 Residential Collections	2,249,589	2,206,697	42,892
6303 Commercial Collections	777,555	828,226	(50,671)
6304 Fleets & Grounds Maintenance	975,057	1,040,853	(65,796)
6305 Sanitary Landfill	1,438,359	1,480,064	(41,705)
6307 Industrial Collection	708,148	694,210	13,938
6308 Waste Reduction	83,517	82,113	1,404
Operating	8,490,061	8,490,061	-
6301 Administration	170,882	170,882	-
6302 Residential Collections	1,129,975	1,129,975	-
6303 Commercial Collections	642,820	642,820	-
6304 Fleets & Grounds Maintenance	640,356	640,356	-
6305 Sanitary Landfill	4,737,616	4,737,616	-
6307 Industrial Collection	660,112	660,112	-
6308 Waste Reduction	508,300	508,300	-
Capital Outlay	568,800	568,800	-
6301 Administration	70,000	70,000	-
6302 Residential Collections	175,000	175,000	-
6303 Commercial Collections	274,400	274,400	-
6307 Industrial Collection	49,400	49,400	-
Parks & Recreation	3,666,600	3,883,881	(217,281)
Personnel	2,371,238	2,434,689	(63,451)
6201 Parks Maintenance	1,542,398	1,582,902	(40,504)
6202 Oak Cemetery	161,246	174,807	(13,562)
6204 Community Centers	173,806	171,542	2,264
6205 Aquatics	119,313	119,313	-
6206 Riverfront/Downtown Maintenance	374,475	386,125	(11,650)
Operating	1,033,362	1,122,192	(88,830)
6201 Parks Maintenance (560000)	40,000	40,000	-
6201 Parks Maintenance (Operating)	688,132	709,462	(21,330)
6202 Oak Cemetery	15,500	25,500	(10,000)
6204 Community Centers	13,820	33,820	(20,000)
6205 Aquatics	81,003	106,003	(25,000)
6206 Riverfront/Downtown Maintenance	194,907	207,407	(12,500)
Capital Outlay	262,000	327,000	(65,000)
6201 Parks Maintenance (Capital)	182,000	247,000	(65,000)
6202 Oak Cemetery	80,000	80,000	-
Transit	4,825,060	5,055,095	(230,035)
Personnel	2,560,750	2,515,785	44,965
01016550 Transit	2,560,750	2,515,785	44,965
Operating	720,310	870,310	(150,000)
01016550 Transit	720,310	870,310	(150,000)
Capital Outlay	1,544,000	1,669,000	(125,000)
01016550 Transit	1,544,000	1,669,000	(125,000)

Department	FY26 Proposed Budget	FY26 Budget at 11/17/25 Hearing	Variance
Miss Laura's	233,742	268,324	(34,581)
Personnel	124,574	123,180	1,394
11140101 Miss Laura's Museum	124,574	123,180	1,394
Operating	109,168	145,144	(35,975)
11140101 Miss Laura's Museum	109,168	145,144	(35,975)
Health Services	252,733	252,733	-
Operating	252,733	252,733	-
6101 Health	252,733	252,733	-
Non Departmental	11,414,046	13,526,114	(2,112,068)
Personnel	19,420	19,420	-
01010170 - General Fund	19,420	19,420	-
Operating	6,160,193	5,459,270	700,923
01010170 - General Fund	4,235,193	4,534,270	(299,077)
21010670 Water & Sewer	100,000	100,000	-
21040770 Solid Waste	1,825,000	825,000	1,000,000
Capital Outlay	5,234,433	8,047,424	(2,812,991)
21040770 Solid Waste	5,234,433	8,047,424	(2,812,991)
Grand Total	\$ 169,630,009	\$ 186,534,820	\$ (16,904,811)

Distribution of Appropriations to the Operating Funds
Allocation impact from the Proposed Adjustments

		Total Adjustment	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administrative Services						
4100 Mayor	Personnel	1,599	640	80	544	144
4100 Mayor	Operating	(20,000)	(8,000)	(1,000)	(6,800)	(1,800)
4101 Board of Directors	Operating	(10,000)	(2,800)	(800)	(3,700)	(1,800)
4102 City Administrator	Personnel	(96,745)	(17,414)	(7,740)	(45,470)	(19,349)
4102 City Administrator	Operating	(50,000)	(9,000)	(4,000)	(23,500)	(10,000)
41022101 Contract and Bond Services	Personnel	(152)	-	-	(152)	-
4201 District Court	Personnel	(38,026)	(38,026)	-	-	-
4201 District Court	Operating	(10,000)	(10,000)	-	-	-
4202 City Prosecutor	Personnel	4,458	4,458	-	-	-
4206 District Court - State Division	Personnel	1,224	1,224	-	-	-
4405 Internal Auditor	Personnel	(162,289)	(32,458)	(8,114)	(73,030)	(32,458)
4405 Internal Auditor	Operating	(30,000)	(6,000)	(1,500)	(13,500)	(6,000)
Total Policy and Administration Services Division*		(409,931)	(117,376)	(23,074)	(165,609)	(71,263)
Management Services						
4104 Human Resources	Personnel	(134,241)	(46,984)	(13,424)	(46,984)	(20,136)
4104 Human Resources	Operating	(5,500)	(1,925)	(550)	(1,925)	(825)
4105 City Clerk	Personnel	4,538	1,271	363	1,679	817
4301 Finance	Personnel	(138,492)	(24,929)	(13,849)	(58,167)	(20,774)
4301 Finance	Operating	(30,000)	(5,400)	(3,000)	(12,600)	(4,500)
4306 Purchasing	Personnel	(95,359)	(28,608)	(11,443)	(35,283)	(14,304)
4401 Information & Technology Svcs	Personnel	(55,735)	(20,622)	(5,574)	(16,721)	(8,360)
4401 Information & Technology Svcs	Operating	(250,000)	(92,500)	(25,000)	(75,000)	(37,500)
4407 Communications	Personnel	7,486	1,347	599	3,518	1,497
4407 Communications	Operating	(25,000)	(4,500)	(2,000)	(11,750)	(5,000)
4501 City Services	Personnel	3,202	3,202	-	-	-
4501 City Services	Operating	(300,000)	(300,000)	-	-	-
4502 Program Services	Personnel	3,457	-	-	3,457	-
4503 Facilities Maintenance	Personnel	6,551	1,548	281	3,549	543
4503 Facilities Maintenance	Operating	(219,500)	(51,881)	(9,425)	(118,900)	(18,179)
4503 Facilities Maintenance	Capital Outlay	(50,000)	(11,818)	(2,147)	(27,084)	(4,141)
4504 Citizens Service	Personnel	(17,488)	(350)	(874)	(13,116)	(2,973)
Total Management Services Division*		(1,296,081)	(582,148)	(86,043)	(405,326)	(133,835)
Development Services						
4103 Street Engineering	Personnel	289,498	5,790	14,475	23,160	-
41031105 Engineering Administration	Personnel	(149,895)	(1,499)	(3,747)	(80,943)	-
4106 Planning & Zoning	Personnel	(61,278)	(39,831)	-	(12,256)	-
4106 Planning & Zoning	Operating	(2,500)	(1,625)	-	(500)	-
4108 Building Safety	Personnel	25,415	25,415	-	-	-
4108 Building Safety	Operating	(15,000)	(15,000)	-	-	-
4108 Building Safety	Capital Outlay	-	-	-	-	-
41082101 Specialized Inspections	Personnel	(200,800)	-	-	(200,800)	-
Total Development Services Division*		(114,560)	(26,750)	10,728	(271,339)	-

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

Distribution of Appropriations to the Operating Funds
Allocation impact from the Proposed Adjustments

		Total Adjustment	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Police Services						
4701 Administration	Personnel	(3,031)	(3,031)	-	-	-
4701 Administration	Capital Outlay	(1,000,000)	(1,000,000)	-	-	-
4702 Support Services	Personnel	(105,074)	(105,074)	-	-	-
4702 Support Services	Capital Outlay	(954,881)	(954,881)	-	-	-
4703 Investigations	Personnel	(232,943)	(232,943)	-	-	-
4704 Field Operations	Personnel	(642,807)	(642,807)	-	-	-
4705 Special Operations	Personnel	(59,956)	(59,956)	-	-	-
4705 Special Operations	Operating	-	-	-	-	-
4706 Airport Services	Personnel	(7,904)	(7,904)	-	-	-
4707 Animal Services	Personnel	(66,260)	(66,260)	-	-	-
4707 Animal Services	Operating	-	-	-	-	-
4710 Sebastian County Detention Center	Operating	-	-	-	-	-
Total Police Services Division*		(3,072,856)	(3,072,856)	-	-	-
Fire Services						
4801 Administration	Personnel	17,060	17,060	-	-	-
4802 Suppression	Personnel	(205,046)	(205,046)	-	-	-
4802 Suppression	Operating	(340,000)	(340,000)	-	-	-
4802 Suppression	Capital Outlay	65,000	65,000	-	-	-
4804 Training	Personnel	(180)	(180)	-	-	-
Total Fire Services Division		(463,166)	(463,166)	-	-	-
Operation Services						
Streets & Traffic Control						
5100 Public Works Administration	Personnel	(283)	-	(142)	(142)	-
5101 Administration	Personnel	13,990	-	13,990	-	-
5101 Administration	Operating	(40,100)	-	(40,100)	-	-
5302 Heavy Construction	Personnel	9,615	-	9,615	-	-
5302 Heavy Construction	Operating	(119,824)	-	(119,824)	-	-
5303 Street Drainage	Personnel	(244,624)	-	(244,624)	-	-
5303 Street Drainage	Operating	(39,000)	-	(39,000)	-	-
5304 Street Maintenance	Personnel	(51,502)	-	(51,502)	-	-
5304 Street Maintenance	Operating	(65,750)	-	(65,750)	-	-
5305 Sidewalk Construction	Personnel	14,078	-	14,078	-	-
5305 Sidewalk Construction	Operating	(6,750)	-	(6,750)	-	-
5401 Traffic Control	Personnel	(55,894)	-	(55,894)	-	-
5401 Traffic Control	Operating	(91,870)	-	(91,870)	-	-
Total Streets and Traffic Control		(677,914)	-	(677,773)	(142)	-

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

Distribution of Appropriations to the Operating Funds
Allocation impact from the Proposed Adjustments

		Total Adjustment	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Water & Sewer						
5501 Utility Administration	Personnel	441,452	-	-	441,452	-
5501 Utility Administration	Operating	(20,525)	-	-	(20,525)	-
5521 Business Operations	Personnel	23,799	-	-	23,799	-
5521 Business Operations	Operating	(91,771)	-	-	(91,771)	-
5523 Engineering	Personnel	(211,425)	-	-	(211,425)	-
5523 Engineering	Operating	(138,567)	-	-	(138,567)	-
5523 Engineering	Capital Outlay	(97,240)	-	-	(97,240)	-
5524 Technology	Personnel	(257,676)	-	-	(257,676)	-
5524 Technology	Operating	(1,400)	-	-	(1,400)	-
55560400 Water Treatment	Personnel	9,412	-	-	9,412	-
55560400 Water Treatment	Operating	(421,129)	-	-	(421,129)	-
55560400 Water Treatment	Capital Outlay	(3,120,000)	-	-	(3,120,000)	-
5590 Non-Capital Projects	Operating	(470,000)	-	-	(470,000)	-
56560300 Water Reclamation	Personnel	19,888	-	-	19,888	-
56560300 Water Reclamation	Operating	(73,428)	-	-	(73,428)	-
56560300 Water Reclamation	Capital Outlay	(188,640)	-	-	(188,640)	-
5610 Water Line Maintenance	Personnel	(909,776)	-	-	(909,776)	-
5610 Water Line Maintenance	Operating	(841,814)	-	-	(841,814)	-
5610 Water Line Maintenance	Capital Outlay	(41,500)	-	-	(41,500)	-
5611 Sewer Line Maintenance	Personnel	(2,233)	-	-	(2,233)	-
5611 Sewer Line Maintenance	Operating	(79,689)	-	-	(79,689)	-
5625 Environmental Quality	Personnel	229,794	-	-	229,794	-
5625 Environmental Quality	Operating	(79,786)	-	-	(79,786)	-
5625 Environmental Quality	Capital Outlay	(42,241)	-	-	(42,241)	-
5626 Easement, Building, Station Maintenance	Personnel	(371,396)	-	-	(371,396)	-
5626 Easement, Building, Station Maintenance	Operating	(555,158)	-	-	(555,158)	-
5626 Easement, Building, Station Maintenance	Capital Outlay	(785,450)	-	-	(785,450)	-
Total Water and Sewer		(8,076,499)	-	-	(8,076,499)	-
Operation Services - Solid Waste						
6301 Administration	Personnel	(99,901)	-	-	-	(99,901)
6302 Residential Collections	Personnel	42,892	-	-	-	42,892
6303 Commercial Collections	Personnel	(50,671)	-	-	-	(50,671)
6304 Fleets & Grounds Maintenance	Personnel	(65,796)	-	-	-	(65,796)
6305 Sanitary Landfill	Personnel	(41,705)	-	-	-	(41,705)
6307 Industrial Collection	Personnel	13,938	-	-	-	13,938
6308 Waste Reduction	Personnel	1,404	-	-	-	1,404
Total Solid Waste		(199,839)	-	-	-	(199,839)
Operation Services - Parks						
6201 Parks Maintenance	Personnel	(40,504)	(34,428)	(6,076)	-	-
6201 Parks Maintenance (Operating)	Operating	(21,330)	(18,131)	(3,200)	-	-
6201 Parks Maintenance (Capital)	Capital Outlay	(65,000)	(65,000)	-	-	-
6202 Oak Cemetery	Personnel	(13,562)	(13,562)	-	-	-
6202 Oak Cemetery	Operating	(10,000)	(10,000)	-	-	-
6204 Community Centers	Personnel	2,264	2,264	-	-	-
6204 Community Centers	Operating	(20,000)	(20,000)	-	-	-
6205 Aquatics	Operating	(25,000)	(25,000)	-	-	-
6206 Riverfront/Downtown Maintenance	Personnel	(11,650)	(11,650)	-	-	-
6206 Riverfront/Downtown Maintenance	Operating	(12,500)	(12,500)	-	-	-
Total Parks and Community Services		(217,282)	(208,007)	(9,275)	-	-

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

Distribution of Appropriations to the Operating Funds
Allocation impact from the Proposed Adjustments

		Total Adjustment	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Transit						
01016550 Transit	Personnel	44,965	44,965	-	-	-
01016550 Transit	Operating	(150,000)	(150,000)	-	-	-
01016550 Transit	Capital Outlay	(125,000)	(125,000)	-	-	-
Total Transit		(230,035)	(230,035)	-	-	-
Operation Services - Miss Laura's						
11140101 Miss Laura's Museum	Personnel	1,394	1,394	-	-	-
11140101 Miss Laura's Museum	Operating	(35,975)	(35,975)	-	-	-
Total Miss Laura's		(34,581)	(34,581)	-	-	-
Non-Departmental						
01010170 - General Fund	Operating	(299,077)	(299,077)	-	-	-
21040770 Solid Waste	Operating	1,000,000	-	-	-	1,000,000
21040770 Solid Waste	Capital Outlay	(2,812,991)				(2,812,991)
Total Non-Departmental*		(2,112,068)	(299,077)	-	-	(1,812,991)
Total*		(16,904,812)	(5,033,996)	(785,437)	(8,918,914)	(2,217,928)

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

Department	Program	Category	FY24	FY26 11/17	FY26 Proposed	Variance
			Actuals	Budget Hearing	Budget	FY26 Proposed - FY24 Actuals
Policy & Admin	4100 Mayor	Personnel	\$ 111,331	\$ 118,827	\$ 120,426	\$ 9,095
Policy & Admin	4101 Board of Directors	Personnel	111,983	113,036	113,036	1,053
Policy & Admin	4102 City Administrator	Personnel	1,039,938	1,029,483	932,738	(107,200)
Policy & Admin	41022101 Contract and Bond Services	Personnel	-	190,481	190,329	190,329
Policy & Admin	4201 District Court	Personnel	1,374,673	1,433,633	1,395,607	20,934
Policy & Admin	4202 City Prosecutor	Personnel	246,106	340,075	344,533	98,427
Policy & Admin	4206 District Court - State Division	Personnel	50,751	63,639	64,863	14,112
Policy & Admin	4405 Internal Auditor	Personnel	270,996	503,977	341,688	70,692
Policy & Admin	42081104 Central Business Improvement District	Personnel	71,474	127,554	127,456	55,982
Management Services	4104 Human Resources	Personnel	685,174	1,042,990	908,749	223,575
Management Services	4105 City Clerk	Personnel	273,266	296,364	300,902	27,636
Management Services	4301 Finance	Personnel	1,218,673	2,062,653	1,924,161	705,488
Management Services	4306 Purchasing	Personnel	248,811	244,953	149,594	(99,217)
Management Services	4401 Information & Technology Svcs	Personnel	1,726,379	1,869,311	1,813,576	87,197
Management Services	4407 Communications	Personnel	110,126	337,779	345,265	235,139
Management Services	4501 City Services	Personnel	46,260	226,070	229,272	183,012
Management Services	4502 Program Services	Personnel	-	237,274	240,731	240,731
Management Services	4503 Facilities Maintenance	Personnel	-	328,694	335,245	335,245
Management Services	5520/4504 Citizens Service	Personnel	1,346,388	1,597,442	1,579,954	233,566
Development Services	4103 Street Engineering	Personnel	1,242,229	1,702,640	1,992,138	749,909
Development Services	41031105 Engineering Administration	Personnel	-	374,797	224,902	224,902
Development Services	4106 Planning & Zoning	Personnel	910,261	1,092,560	1,031,282	121,021
Development Services	4107 Community Development	Personnel	345,663	319,635	319,418	(26,245)
Development Services	4108 Building Safety	Personnel	1,106,706	1,248,991	1,274,406	167,700
Development Services	41082101 Specialized Inspections	Personnel	-	426,274	225,474	225,474
Development Services	6900 Neighborhood Services	Personnel	726,626	905,895	905,236	178,610
Police	4701 Administration	Personnel	1,277,474	1,433,984	1,430,953	153,479
Police	4702 Support Services	Personnel	1,331,282	1,609,665	1,504,591	173,309
Police	4703 Investigations	Personnel	2,473,971	2,993,424	2,760,481	286,510
Police	4704 Field Operations	Personnel	5,457,226	5,626,518	4,983,711	(473,515)
Police	4705 Special Operations	Personnel	1,175,416	1,527,158	1,467,202	291,786
Police	4706 Airport Services	Personnel	197,462	233,733	225,829	28,367
Police	4707 Animal Services	Personnel	295,351	358,252	291,992	(3,359)
Police	4708 Communications	Personnel	1,548,603	-	-	(1,548,603)
Police	1112 River Valley Communications Center	Personnel	-	2,435,790	1,938,971	1,938,971
Police	6920 Parking Enforcement	Personnel	88,137	-	-	(88,137)
Fire	4801 Administration	Personnel	947,846	1,109,786	1,126,846	179,000
Fire	4802 Suppression	Personnel	10,446,140	10,960,982	10,755,936	309,796
Fire	4803 Fire 1/8% SUT Funds	Personnel	2,231,582	2,406,526	2,346,878	115,296
Fire	4804 Training	Personnel	223,553	281,076	280,896	57,343
Public Works	5100 Public Works Administration	Personnel	-	424,479	424,196	424,196
Public Works	5101 Administration	Personnel	573,852	305,328	319,318	(254,534)
Public Works	5302 Heavy Construction	Personnel	559,293	636,046	645,661	86,368
Public Works	5303 Street Drainage	Personnel	987,635	1,361,415	1,116,791	129,156
Public Works	5304 Street Maintenance	Personnel	888,748	1,031,949	980,447	91,699
Public Works	5305 Sidewalk Construction	Personnel	610,254	678,111	692,189	81,935
Public Works	5401 Traffic Control	Personnel	862,323	1,096,544	1,040,650	178,327
Water Resources	5501 Utility Administration	Personnel	1,167,809	625,363	1,066,815	(100,994)
Water Resources	5521 Business Operations	Personnel	1,173,586	831,814	855,613	(317,973)
Water Resources	5522 Communications & Training	Personnel	579,311	-	-	(579,311)
Water Resources	5523 Engineering	Personnel	1,927,049	2,204,345	1,992,920	65,871
Water Resources	5524 Technology	Personnel	166,199	625,226	367,550	201,351
Water Resources	55560400 Water Treatment	Personnel	1,454,319	1,689,061	1,698,473	244,154
Water Resources	56560300 Water Reclamation	Personnel	2,038,869	2,205,049	2,224,937	186,068
Water Resources	5610 Water Line Maintenance	Personnel	4,078,926	5,450,122	4,540,346	461,420
Water Resources	5611 Sewer Line Maintenance	Personnel	2,575,415	2,869,940	2,867,707	292,292
Water Resources	5625 Environmental Quality	Personnel	1,360,242	1,423,534	1,653,328	293,086
Water Resources	5626 Easement, Building, Station Maintenance	Personnel	1,763,134	2,639,385	2,267,989	504,855
Solid Waste	6301 Administration	Personnel	648,044	891,982	792,081	144,037
Solid Waste	6302 Residential Collections	Personnel	2,007,319	2,206,697	2,249,589	242,270
Solid Waste	6303 Commercial Collections	Personnel	734,893	828,226	777,555	42,662
Solid Waste	6304 Fleets & Grounds Maintenance	Personnel	865,172	1,040,853	975,057	109,885
Solid Waste	6305 Sanitary Landfill	Personnel	1,213,076	1,480,064	1,438,359	225,283
Solid Waste	6307 Industrial Collection	Personnel	620,275	694,210	708,148	87,873
Solid Waste	6308 Waste Reduction	Personnel	73,179	82,113	83,517	10,338
Parks & Recreation	6201 Parks Maintenance	Personnel	1,293,575	1,582,902	1,542,398	248,823
Parks & Recreation	6202 Oak Cemetery	Personnel	150,458	174,807	161,246	10,788
Parks & Recreation	6204 Community Centers	Personnel	122,844	171,542	173,806	50,962
Parks & Recreation	6205 Aquatics	Personnel	32,270	119,313	119,313	87,043
Parks & Recreation	6206 Riverfront/Downtown Maintenance	Personnel	202,559	386,125	374,475	171,916
Transit	01016550 Transit	Personnel	2,193,366	2,515,785	2,560,750	367,384
Miss Laura's	11140101 Miss Laura's Museum	Personnel	-	123,180	124,574	124,574
Non Departmental	01010170 - General Fund	Personnel	15,441	19,420	19,420	3,979
Total			\$ 73,897,292	\$ 87,626,850	\$ 83,400,485	\$ 9,503,193